
C2 Risks and opportunities

Management processes

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

Risk Management recommended disclosure b) Describe the organization's processes for managing climate-related risks

Risk Management recommended disclosure c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Response options

Select one of the following options:

- Yes
 - No
-

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Please complete the following table:

Time horizon	From (years)	To (years)	Comment
Short-term	Numerical field [enter a number from 0-100 using no decimals or commas]	Numerical field [enter a number from 0-100 using no decimals or commas]	Text field [maximum 2,400 characters]
Medium-term			
Long-term			

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

Response options

This is an open text question with a limit of 5,000 characters. Please note that when copying from another document into the ORS, formatting is not retained.

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Question dependencies

This question only appears if you select "Yes" in response to C2.1.

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization’s processes for identifying and assessing climate-related risks.
Risk Management recommended disclosure b) Describe the organization’s processes for managing climate-related risks
Risk Management recommended disclosure c) Describe how processes for identifying, assessing, and managing climate related risks are integrated into the organization’s overall risk management.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks
Climate Risk Assessment - Transition Risks
Climate Change Strategy
TCFD Disclosure

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Value chain stage(s) covered	Risk management process	Frequency of assessment	Time horizon(s) covered	Description of process
Select all that apply: <ul style="list-style-type: none">Direct operationsUpstreamDownstream [not shown to FS]	Select from: <ul style="list-style-type: none">Integrated into multi-disciplinary company-wide risk management processA specific climate-related risk management process	Select from: <ul style="list-style-type: none">More than once a yearAnnuallyEvery two yearsEvery three years or moreNot defined	Select all that apply: <ul style="list-style-type: none">Short-termMedium-termLong-termNone of the above/Not defined	Text field [maximum 7,000 characters]

[Add Row]

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

Question dependencies

This question only appears if you select "Yes" in C2.1.

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization’s processes for identifying and assessing climate-related risks.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

Climate Change Strategy

TCFD Disclosure

Response options

Please complete the following table:

Risk type	Relevance & inclusion	Please explain
Current regulation	Select from: <ul style="list-style-type: none">Relevant, always includedRelevant, sometimes includedRelevant, not includedNot relevant, includedNot relevant, explanation providedNot evaluated	Text field [maximum 2,500 characters]
Emerging regulation		
Technology		
Legal		
Market		

Reputation		
Acute physical		
Chronic physical		

(C-FS2.2b) Do you assess your portfolio's exposure to climate-related risks and opportunities?

Question dependencies

- This question only appears if you select “Yes” in response to C2.1.
- Rows in this question will be presented according to the activities reported in C-FS0.7.

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization's processes for identifying and assessing climate-related risks.

NZAM (FS Only)

Commitment 3Commitment 6

Response options

Please complete the following fixed row table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio*	We assess the portfolio's exposure	Explain why your portfolio's exposure is not assessed and your plans to address this in the future*
Banking (Bank)	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to in the next two years 	Text field [maximum 2,500 characters]

	<ul style="list-style-type: none"> No, and we do not plan to in the next two years 	
Investing (Asset manager)		
Investing (Asset owner)		
Insurance underwriting (Insurance company)		

(C-FS2.2c) Describe how you assess your portfolio's exposure to climate-related risks and opportunities.

Question dependencies

This question only appears if you selected “Yes” to any of the activities listed in C-FS2.2b. A row will appear in this table for each portfolio for which you selected “Yes” in column 2 of question C-FS2.2b.

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization's processes for identifying and assessing climate-related risks.

NZAM (FS Only)

Commitment 3

Commitment 6

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio*	Type of risk management process	Proportion of portfolio covered by risk management process	Type of assessment	Time horizon(s) covered	Tools and methods used	Provide the rationale for implementing this process to assess your portfolio's exposure to

						climate-related risks and opportunities
Banking (Bank)	Select from: <ul style="list-style-type: none"> ● Integrated into multi-disciplinary company-wide risk management process ● A specific climate-related risk management process 	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> ● Qualitative only ● Quantitative only ● Qualitative and quantitative 	Select all that apply: <ul style="list-style-type: none"> ● Short-term ● Medium-term ● Long-term ● Not defined 	Select all that apply: <ul style="list-style-type: none"> ● UNEP FI Portfolio Impact Analysis Tool for Banks ● UNEP FI Corporate Impact Analysis Tool ● 2DII Paris Agreement Capital Transition Assessment (PACTA) tool ● The Transition Pathway Initiative (TPI) ● 2 Degrees of Separation ● Portfolio temperature alignment ● Risk models ● Scenario analysis ● Stress tests ● Internal tools/methods ● External consultants ● Other, please specify 	Text field [maximum 5,000 characters]

Investing (Asset manager)						
Investing (Asset owner)						
Insurance underwriting (Insurance company)						

(C-FS2.2d) Does your organization consider climate-related information about your clients/investees as part of your due diligence and/or risk assessment process?

Question dependencies

Rows in this question will be presented according to the organizational activities reported in C-FS0.7. This question is not shown if “Insurance underwriting (Insurance company)” is the ONLY selection in C1 of C-FS0.7 and “Life and/or health” is the ONLY section in C2 of C-FS0.7.

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization's processes for identifying and assessing climate-related risks.

Risk management recommended disclosure b) Describe the organization's processes for managing climate-related risks.

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Portfolio*	We consider climate-related information	Explain why you do not consider climate-related information and your plans to address this in the future
Banking (Bank)	Select from: <ul style="list-style-type: none"> Yes No, but we plan to do so in the next two years 	Text field [maximum 2,500 characters]

	<ul style="list-style-type: none"> No, and we do not plan to in the next two years 	
Investing (Asset manager)		
Investing (Asset owner)		
Insurance underwriting (Insurance company)		

(C-FS2.2e) Indicate the climate-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision-making.

Question dependencies

This question appears if “Yes” is selected in any row in C-FS2.2d. A row will appear if “Yes” is selected in the corresponding row in C-FS2.2d.

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization’s processes for identifying and assessing climate-related risks.

Risk management recommended disclosure b) Describe the organization’s processes for managing climate-related risks.

NZAM (FS Only)

Commitment 7

Response options

Please complete the following table. You are able to add rows by using the “Add another” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio*	Type of climate-related information considered	Process through which information is obtained	Industry sector(s) covered by due diligence and/or risk assessment process	State how this climate-related information influences your decision-making
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Select from:	Select all that apply:	Select all that apply:	Select all that apply:	Text field [maximum 2,500 characters]
<ul style="list-style-type: none"> ● Banking (Bank) ● Investing (Asset manager) ● Investing (Asset owner) ● Insurance underwriting (Insurance company) 	<ul style="list-style-type: none"> ● Emissions data ● Energy usage data ● Emissions reduction targets ● Climate transition plans ● TCFD disclosures ● Other, please specify 	<ul style="list-style-type: none"> ● Directly from the client/investee ● From an intermediary or business partner ● Data provider ● Public data sources ● Other, please specify 	<ul style="list-style-type: none"> ● Energy ● Materials ● Capital Goods ● Commercial & Professional Services ● Transportation ● Automobiles & Components ● Consumer Durables & Apparel ● Consumer Services ● Retailing ● Food & Staples Retailing ● Food, Beverage & Tobacco ● Household & Personal Products ● Health Care Equipment & Services ● Pharmaceuticals, Biotechnology & Life Sciences ● Software & Services ● Technology Hardware & Equipment ● Semiconductors & Semiconductor Equipment ● Telecommunication Services ● Media & Entertainment ● Utilities ● Real Estate ● Other, please specify 	

[Add row]

(C2.2g) Why does your organization not have a process in place for identifying, assessing, and responding to climate-related risks and opportunities, and do you plan to introduce such a process in the future?

Question dependencies

This question only appears if you select “No” in response to C2.1.

Response options

Please complete the following table:

Primary reason	Please explain
Select from: <ul style="list-style-type: none">● We are planning to introduce a climate-related risk management process in the next two years● Important but not an immediate business priority● Judged to be unimportant, explanation provided● Lack of internal resources● Insufficient data on operations● No instruction from management● Other, please specify	Text field [maximum 1,500 characters]

Risk disclosure

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
 - No
-

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select “Yes” in response to C2.3.

Modified guidance

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.

Please note: columns 1-6 align with the TCFD recommendations.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

Financial Risks of Climate Change
Physical Climate Risk Adaptation
TCFD Disclosure

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

1	2	3a	3b	4	5	6	7
Identifier	Where in the value chain does the risk driver occur?	Risk type	Primary climate-related risk driver	Primary potential financial impact	[Financial services only] Climate risk type mapped to traditional financial services industry risk classification	Company- specific description	Time horizon
Select from: <ul style="list-style-type: none"> ● Risk1 - Risk100 	Select from: <ul style="list-style-type: none"> ● Banking portfolio [FS only] ● Investing (Asset manager) portfolio [FS only] ● Investing (Asset owner) portfolio [FS only] ● Insurance underwriting portfolio [FS only] ● Direct operations ● Other parts 	Select from: <ul style="list-style-type: none"> ● Current regulation ● Emerging regulation ● Legal ● Technology ● Market ● Reputation ● Acute physical ● Chronic physical 	See drop-down options below	See drop-down options below	Select from: <ul style="list-style-type: none"> ● Capital adequacy and risk-weighted assets ● Liquidity risk ● Funding risk ● Market risk ● Credit risk ● Insurance risk ● Reputational risk ● Policy and legal risk ● Systemic risk ● Operational risk 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> ● Short-term ● Medium-term ● Long-term ● Unknown

	of the value chain [FS only] <ul style="list-style-type: none"> Upstream [not shown to FS] Downstream [not shown to FS] 				<ul style="list-style-type: none"> Strategic risk Other non-financial risk None 		
8	9	10	11	12	13		
Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)	Potential financial impact figure - minimum (currency)	Potential financial impact figure - maximum (currency)		
Select from: <ul style="list-style-type: none"> Virtually certain Very likely Likely More likely than not About as likely as not Unlikely Very unlikely Exceptionally unlikely Unknown 	Select from: <ul style="list-style-type: none"> High Medium-high Medium Medium-low Low Unknown 	Select from: <ul style="list-style-type: none"> Yes, a single figure estimate Yes, an estimated range No, we do not have this figure 	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]		
14	15	16	17				
Explanation of financial impact figure	Cost of response to risk	Description of response and explanation of cost calculation	Comment				
Text field [maximum 2,500 characters]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]				

[Add Row]

Primary climate-related risk driver drop-down options (column 3b)

Select one of the following options:

<p>Current regulation</p> <ul style="list-style-type: none">● Carbon pricing mechanisms● Enhanced emissions-reporting obligations● Mandates on and regulation of existing products and services● Regulation and supervision of climate-related risk in the financial sector [Financial services only]● Other, please specify <p>Emerging regulation</p> <ul style="list-style-type: none">● Carbon pricing mechanisms● Enhanced emissions-reporting obligations● Mandates on and regulation of existing products and services● Regulation and supervision of climate-related risk in the financial sector [Financial services only]● Other, please specify <p>Legal</p> <ul style="list-style-type: none">● Exposure to litigation● Regulation and supervision of climate-related risk in the financial sector [Financial services only]● Lending that could create or contribute to systemic risk for the economy [Financial services only]● Investing that could create or contribute to systemic risk for the economy [Financial services only]● Insurance underwriting that could create or contribute to systemic risk for the economy [Financial services only]● Other, please specify <p>Technology</p> <ul style="list-style-type: none">● Substitution of existing products and services with lower emissions options	<p>Market</p> <ul style="list-style-type: none">● Changing customer behavior● Uncertainty in market signals● Increased cost of raw materials● Inability to attract co-financiers and/or investors due to uncertain risks related to the climate [Financial services only]● Loss of clients due to a fund's poor environmental performance outcomes (e.g. if a fund has suffered climate-related write-downs) [Financial services only]● Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit [Financial services only]● Rise in risk-based pricing of insurance policies (beyond demand elasticity) [Financial services only]● Other, please specify <p>Reputation</p> <ul style="list-style-type: none">● Shifts in consumer preferences● Stigmatization of sector● Increased stakeholder concern or negative stakeholder feedback● Lending that could create or contribute to systemic risk for the economy [Financial services only]● Investing that could create or contribute to systemic risk for the economy [Financial services only]● Insurance underwriting that could create or contribute to systemic risk for the economy [Financial services only]● Negative press coverage related to support of projects or activities with negative impacts on the climate (e.g. GHG emissions, deforestation, water stress) [Financial services only]● Other, please specify <p>Acute physical</p> <ul style="list-style-type: none">● Avalanche● Cold wave/frost
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<ul style="list-style-type: none"> ● Unsuccessful investment in new technologies ● Transitioning to lower emissions technology ● Other, please specify 	<ul style="list-style-type: none"> ● Cyclone, hurricane, typhoon ● Drought ● Flood (coastal, fluvial, pluvial, groundwater) ● Glacial lake outburst ● Heat wave ● Heavy precipitation (rain, hail, snow/ice) ● Landslide ● Storm (including blizzards, dust, and sandstorms) ● Subsidence ● Tornado ● Wildfire ● Other, please specify <p>Chronic physical</p> <ul style="list-style-type: none"> ● Changing precipitation patterns and types (rain, hail, snow/ice) ● Changing temperature (air, freshwater, marine water) ● Changing wind patterns ● Coastal erosion ● Heat stress ● Ocean acidification ● Permafrost thawing ● Precipitation and/or hydrological variability ● Saline intrusion ● Sea level rise ● Soil degradation ● Soil erosion ● Solifluction ● Temperature variability ● Water scarcity ● Other, please specify
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Primary potential financial impact drop-down options (column 4)

Select one of the following options:

- Increased direct costs
- Increased indirect (operating) costs

- Increased capital expenditures
- Increased credit risk
- Decreased revenues due to reduced demand for products and services
- Decreased revenues due to reduced production capacity
- Decreased access to capital
- Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets
- Increased insurance claims liability [Financial services only]
- Reduced profitability of investment portfolios [Financial services only]
- Devaluation of collateral and potential for stranded, illiquid assets [Financial services only]
- Other, please specify

(C2.3b) Why do you not consider your organization to be exposed to climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Question dependencies

This question only appears if you select “No” in response to C2.3.

Response options

Please complete the following table:

Primary reason	Please explain
Select from: <ul style="list-style-type: none"> • Risks exist, but none with potential to have a substantive financial or strategic impact on business • Evaluation in process • Not yet evaluated • Other, please specify 	Text field [maximum 2,500 characters]

Opportunity disclosure

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Select one of the following options:

- Yes
- Yes, we have identified opportunities but are unable to realize them
- No

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select “Yes” in response to C2.4.

Modified guidance

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

Please note: columns 1-7 align with the TCFD recommendations.

S&P Global Corporate Sustainability Assessment

Financial Opportunities Arising from Climate Change

TCFD Disclosure

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Identifier	Where in the value chain does the opportunity occur?	Opportunity type	Primary climate-related opportunity driver	Primary potential financial impact	Company-specific description	Time horizon
Select from: <ul style="list-style-type: none">● Opp1 - Opp100	Select from: <ul style="list-style-type: none">● Banking portfolio [FS only]● Investing (Asset manager) portfolio [FS only]● Investing (Asset owner) portfolio	Select from: <ul style="list-style-type: none">● Resource efficiency● Energy source● Products and services● Markets● Resilience	See drop-down options below	See drop-down options below	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none">● Short-term● Medium-term● Long-term● Unknown

	[FS only] <ul style="list-style-type: none"> Insurance underwriting portfolio [FS only] Direct operations Other parts of the value chain [FS only] Upstream [not shown to FS] Downstream [not shown to FS] 					
8	9	10	11	12	13	
Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)	Potential financial impact figure - minimum (currency)	Potential financial impact figure - maximum (currency)	
Select from: <ul style="list-style-type: none"> Virtually certain Very likely Likely More likely than not About as likely as not Unlikely Very unlikely Exceptionally unlikely Unknown 	Select from: <ul style="list-style-type: none"> High Medium-high Medium Medium-low Low Unknown 	Select from: <ul style="list-style-type: none"> Yes, a single figure estimate Yes, an estimated range No, we do not have this figure 	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	
14		15	16		17	

Explanation of financial impact figure	Cost to realize opportunity	Strategy to realize opportunity and explanation of cost calculation	Comment
Text field [maximum 2,500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

Primary climate-related opportunity driver drop-down options (column 4)

Select one of the following options:

<p>Resource efficiency</p> <ul style="list-style-type: none"> ● Use of more efficient modes of transport ● Use of more efficient production and distribution processes ● Use of recycling ● Move to more efficient buildings ● Reduced water usage and consumption ● Other, please specify <p>Energy source</p> <ul style="list-style-type: none"> ● Use of lower-emission sources of energy ● Use of supportive policy incentives ● Use of new technologies ● Participation in carbon market ● Shift toward decentralized energy generation ● Other, please specify 	<p>Products and services</p> <ul style="list-style-type: none"> ● Development and/or expansion of low emission goods and services ● Development of climate adaptation, resilience and insurance risk solutions ● Development of new products or services through R&D and innovation ● Ability to diversify business activities ● Shift in consumer preferences ● Reputational benefits resulting in increased demand for goods/services [Financial services only] ● Other, please specify <p>Markets</p> <ul style="list-style-type: none"> ● Access to new markets ● Use of public-sector incentives ● Access to new assets and locations needing insurance coverage ● Increased diversification of financial assets (e.g., green bonds and infrastructure) [Financial services only] ● Increased sales of liability and other insurance to cover climate-related risks [Financial services only] ● Reduced risk of asset stranding considered in investment decision making [Financial services only] ● More timely preparation for investors in adhering to current and potentially stricter future regulation in relation to fiduciary duty [Financial services only] ● Increased demand for funds that invest in companies that have positive environmental credentials [Financial services only]
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	<ul style="list-style-type: none"> Enhanced financial performance of investee companies as a result of being able to access new markets and develop new products to meet green consumer demand [Financial services only] The development of new revenue streams from new/emerging environmental markets and products [Financial services only] Improved ratings by sustainability/ESG indexes [Financial services only] Other, please specify <p>Resilience</p> <ul style="list-style-type: none"> Participation in renewable energy programs and adoption of energy-efficiency measures Resource substitutes/diversification New products and services related to ensuring resiliency [Financial services only] Increased reliability, climate- resilience of investment chain [Financial services only] Other, please specify
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Primary potential financial impact drop-down options (column 5)

Select from the following options:

- Reduced direct costs
- Reduced indirect (operating) costs
- Increased revenues resulting from increased demand for products and services
- Increased revenues through access to new and emerging markets
- Increased revenues resulting from increased production capacity
- Increased access to capital
- Increased value of fixed assets
- Increased diversification of financial assets
- Increased portfolio value due to upward revaluation of assets [Financial services only]
- Returns on investment in low-emission technology
- Other, please specify

(C2.4b) Why do you not consider your organization to have climate-related opportunities?

Question dependencies

This question only appears if you select “No” or “Yes, we have identified opportunities but are unable to realize them” in response to C2.4.

Response options

Please complete the following table:

Primary reason	Please explain
<div>Select from:</div> <div><ul style="list-style-type: none">● Opportunities exist, but we are unable to realize them● Opportunities exist, but none with potential to have a substantive financial or strategic impact on business● Evaluation in progress● Judged to be unimportant● No instruction from management to seek out opportunities● Not yet evaluated● Other, please specify</div>	<div>Text field [maximum 2,500 characters]</div>