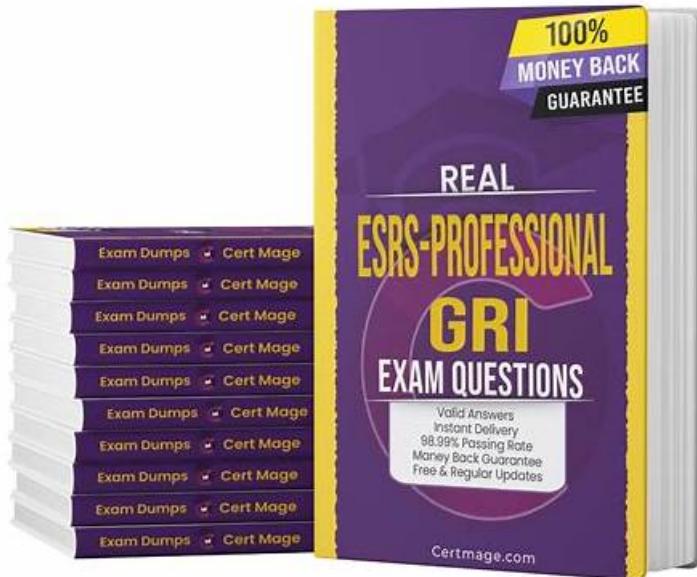


100% Pass Quiz 2025 Professional ESRS-Professional: Reliable ESRS Professional Certification Exam Exam Price



P.S. Free & New ESRS-Professional dumps are available on Google Drive shared by PDF4Test: https://drive.google.com/open?id=1U5OURilcAT_3R8SfICp89ZbUHX8LkFcr

We provide varied functions to help the learners learn our ESRS-Professional study materials and prepare for the exam. The self-learning and self-evaluation functions of our ESRS-Professional exam questions help the learners check their learning results and the statistics and report functions help the learners find their weak links and improve them promptly. And you will be more confident as you know the inform of the ESRS-Professional Exam and the questions and answers.

To maintain relevancy and top standard of GRI ESRS-Professional exam questions, the PDF4Test has hired a team of experienced and qualified GRI ESRS-Professional exam trainers. They work together and check every ESRS-Professional exam practice test question thoroughly and ensure the top standard of ESRS-Professional Exam Questions all the time. So you do not need to worry about the relevancy and top standard of GRI ESRS-Professional exam practice test questions.

>> Reliable ESRS-Professional Exam Price <<

ESRS-Professional - High Hit-Rate Reliable ESRS Professional Certification Exam Exam Price

This ESRS-Professional exam prep material has been prepared under the expert surveillance of 90,000 highly experienced IT professionals worldwide. This updated and highly reliable PDF4Test product consists of 3 prep formats: ESRS Professional Certification Exam (ESRS-Professional) dumps PDF, desktop practice exam software, and browser-based mock exam. Each format specializes in a specific study style and offers unique benefits, each of which is crucial to good ESRS Professional Certification Exam (ESRS-Professional) exam preparation. The specs of each GRI ESRS-Professional exam questions format are listed below, you may select any of them as per your requirements.

GRI ESRS Professional Certification Exam Sample Questions (Q33-Q38):

NEW QUESTION # 33

Which of the following statements best captures the shift introduced by the CSRD compared to the NFRD?

- A. The CSRD introduces mandatory assurance for ESRS reporting, with defined requirements for scope, standards, and providers.
- B. The CSRD eliminates the need for sustainability reporting assurance entirely, simplifying compliance for organizations.
- C. The CSRD maintains the NFRD's voluntary approach to assurance, allowing organizations to select their own providers and define the assurance scope.

Answer: A

Explanation:

The Corporate Sustainability Reporting Directive (CSRD) significantly strengthens sustainability reporting and assurance requirements compared to the Non-Financial Reporting Directive (NFRD). The key shift introduced by CSRD is the mandatory assurance of sustainability reports, which includes defined standards, scope, and providers.

Key Differences Between CSRD and NFRD: Feature

NFRD (Previous Directive)

CSRD (New Directive)

Assurance Requirement

Voluntary

Mandatory

Who Can Provide Assurance?

Organizations could choose any provider

Member States decide between statutory auditors and independent assurance providers Assurance Scope Limited guidance Defined ESRS-based scope Assurance Level No formal requirement Limited assurance initially, transitioning to reasonable assurance by 2028 Reporting Scope Limited to large public-interest entities Expanded to all large companies and listed SMEs Disclosure Framework High-level requirements Detailed ESRS framework with sector-specific standards

* Mandatory Assurance:

* Unlike the NFRD, the CSRD requires sustainability reports to be assured by an independent external provider.

* The assurance process follows ESRS standards to ensure consistency.

* Defined Standards and Scope:

* CSRD specifies the scope of assurance, focusing on material sustainability disclosures, governance, and risk disclosures.

* The European Commission is developing a standard methodology for assurance.

* Transition to Reasonable Assurance:

* Initially, limited assurance is required.

* By October 2028, the EU aims to transition to reasonable assurance, aligning sustainability assurance with financial audits.

* Option A: Incorrect - The CSRD makes assurance mandatory, whereas the NFRD had a voluntary approach.

* Option B: Incorrect - The CSRD does not eliminate sustainability reporting assurance; it makes it more structured and rigorous.

Key Provisions of the CSRD: Why Other Answers Are Incorrect: Thus, the correct answer is C: The CSRD introduces mandatory assurance for ESRS reporting, with defined requirements for scope, standards, and providers.

Official References:

* CSRD Directive (EU) 2022/2464- Assurance Provisions.

* EU Platform on Sustainable Finance Report (February 2025)- Assurance and Compliance Guidelines.

* CEAOB Guidelines on Assurance of Sustainability Reporting (2024)- Limited Assurance Transitioning to Reasonable Assurance.

NEW QUESTION # 34

EcoFurniture Inc., an organization producing eco-friendly furniture, is conducting Step B of its double materiality assessment. During this step it identifies potential deforestation impacts in its upstream value chain due to its timber sourcing and reputational risks related to environmental standards compliance. Which of the following actions should EcoFurniture take during Step B to ensure a comprehensive assessment of its actual and potential IROs? Select all that apply.

- A. Conduct stakeholder engagement with local communities near timber supply locations.
- B. Ignore potential risks in the downstream value chain, as they are less material.
- C. Screen sustainability matters listed in ESRS 1 AR 16 and compare them to its entity-specific sustainability matters.
- D. Use scientific research to validate sustainability trends and risks in the forestry sector.

Answer: A,C,D

Explanation:

EcoFurniture Inc. is performing Step B of its double materiality assessment under ESRS, which involves identifying and

assessing impacts, risks, and opportunities (IROs) from both an impact materiality and financial materiality perspective.

During Step B, the organization must:

- * Compare entity-specific sustainability matters to ESRS 1 AR 16
- * Screening sustainability matters listed in ESRS 1 AR 16 ensures that EcoFurniture Inc. identifies all potential material topics and aligns them with its specific sustainability context.
- * Action #A is correct
- * Engage with affected stakeholders
- * Stakeholder engagement is a key requirement in the ESRS double materiality process, especially for industries with environmental and social impacts, such as deforestation risks in EcoFurniture's timber sourcing.
- * ESRS 2 IRO-1 explicitly states that stakeholder engagement is necessary to validate materiality assessments.
- * Action #B is correct
- * Consider downstream impacts
- * ESRS mandates assessing both upstream and downstream sustainability impacts. Ignoring potential risks in the downstream value chain is not aligned with ESRS requirements.
- * Action #C is incorrect
- * Use scientific research to validate sustainability trends and risks
- * The use of scientific evidence is an essential part of assessing sustainability matters. ESRS encourages leveraging research and external data to confirm industry-specific sustainability risks.
- * Action #D is correct

Conclusion: EcoFurniture Inc. must integrate stakeholder engagement, scientific research, and systematic comparison of sustainability matters to ESRS requirements to ensure a robust Step B materiality assessment. Ignoring the downstream value chain is not permissible under ESRS.

* Commission Delegated Regulation (EU) 2023/2772

* Compilation Explanations January - November 2024

Official References:

NEW QUESTION # 35

Indicate whether the following statement is true or false.

External assurance not required for all information reported under ESRS 2 and the topical ESRS.

- A. False
- B. True

Answer: B

Explanation:

Under ESRS 2 and topical ESRS, external assurance is not required for all information reported. Instead, assurance requirements depend on specific regulatory obligations and the phase-in periods set by the Corporate Sustainability Reporting Directive (CSRD).

* Limited Assurance Requirement Initially

* CSRD mandates limited assurance over sustainability information at first, with reasonable assurance (more stringent) to follow in later years.

* However, not all data points require assurance—only those specifically outlined in the European Commission's assurance framework.

* Mandatory Assurance for Some Disclosures

* ESRS 2 covers general disclosures, but only certain metrics and targets under specific topical ESRS require external assurance.

* Appendix C of ESRS 2 outlines which disclosures require assurance.

* Entity-Specific Exemptions & Phase-in Rules

* Some disclosures do not require assurance if they are deemed immaterial based on the materiality assessment.

* SMEs and first-time reporters have phased-in assurance requirements.

Thus, external assurance is not required for all ESRS 2 and topical ESRS disclosures, making the statement True.

* Commission Delegated Regulation (EU) 2023/2772

* Compilation Explanations January - November 2024

Official References:

NEW QUESTION # 36

Which of the following statements about the EU's Corporate Sustainability Reporting Directive (CSRD) and its predecessor, the Non-Financial Reporting Directive (NFRD), are correct? Select all options that apply.

- A. The NFRD mandated external assurance for sustainability information in all Member States.
- B. The NFRD replaced the CSRD to expand reporting requirements and organization coverage.
- C. The CSRD was introduced to address the limitations of the NFRD in scope and reporting requirements.
- D. The NFRD required all companies in the EU to include a non-financial statement in their annual reports.
- E. The NFRD applied to large public-interest entities with 500 or more employees, such as listed companies, credit institutions, and insurance undertakings.

Answer: C,E

Explanation:

The Corporate Sustainability Reporting Directive (CSRD) replaced the Non-Financial Reporting Directive (NFRD) to address its limitations in scope and reporting requirements. Below are the explanations for each option:

- * A. False- The NFRD did not require all companies in the EU to include a non-financial statement. Instead, it applied only to large public-interest entities with 500 or more employees.
- * B. True- The NFRD applied to large public-interest entities, including listed companies, banks, and insurance firms with more than 500 employees.
- * C. False- The NFRD did not mandate external assurance for sustainability information. The CSRD introduced mandatory assurance at the EU level.
- * D. False- The CSRD did not replace the NFRD; rather, it expanded and strengthened reporting requirements. The NFRD was replaced by the CSRD, but not the other way around.
- * E. True- The CSRD was introduced to improve the scope and depth of sustainability reporting compared to the NFRD. It expanded the number of entities required to report, standardized disclosures via ESRS, and introduced third-party assurance requirements.

Key Differences Between CSRD and NFRD Feature

NFRD (Old Directive)

CSRD (New Directive)

Scope

Large public-interest entities (500+ employees)

All large companies + listed SMEs

Assurance

Not required

Mandatory external assurance

Disclosure Requirements

Limited sustainability disclosures

Comprehensive ESRS-based reporting

Reporting Standards

No standardized framework

ESRS-based mandatory framework

Application Date

In force since 2018

Applies from 2024 onwards

* CSRD Directive (EU) 2022/2464- Assurance & Reporting Provisions.

* ESRS Compilation Explanations January - November 2024.

Official References:

NEW QUESTION # 37

Which of the following are true about impact materiality and financial materiality under the ESRS? Select all that apply.

- A. Impact materiality assessments are less important than financial materiality assessments and should be prioritized last.
- B. Financial materiality refers to topics that could affect the organization's risks, opportunities, and financial outcomes.
- C. A sustainability topic is considered material only if it affects the organization's financial performance.
- D. Impact materiality refers to the organization's potential positive or negative impacts on people or the environment.
- E. The ESRS suggest starting with financial materiality, as it directly influences sustainability reporting.

Answer: B,D

Explanation:

Understanding Impact and Financial Materiality under ESRSThe ESRS framework is based on double materiality, which comprises:

* Impact Materiality- This relates to the organization's potential positive or negative impacts on people or the environment, irrespective of whether these impacts translate into financial effects.

- * Financial Materiality- This refers to sustainability matters that affect the company's financial position, including risks and opportunities that influence financial outcomes over the short, medium, or long term.
- * (A) False: A sustainability topic can be material even if it does not directly affect financial performance; it may still be impact material.
- * (D) False: Impact and financial materiality are equally important under ESRS. Neither is prioritized over the other.
- * (E) False: The ESRS process generally begins with impact materiality, not financial materiality.
- * Commission Delegated Regulation (EU) 2023/2772, Section 3.3 on Double Materiality
- * EFRAG Materiality Guidance on ESRS, which provides methodologies for assessing impact and financial materiality
- * Why the other options are incorrect: References:

NEW QUESTION # 38

.....

The exercises and answers of our ESRS-Professional exam questions are designed by our experts to perfectly answer the puzzles you may encounter in preparing for the exam and save you valuable time. Take a look at ESRS-Professional preparation exam, and maybe you'll find that's exactly what you've always wanted. You can free download the demos which present a small part of the ESRS-Professional Learning Engine, and have a look at the good quality of it.

ESRS-Professional PDF: <https://www.pdf4test.com/ESRS-Professional-dump-torrent.html>

GRI Reliable ESRS-Professional Exam Price Your search will end here, because our study materials must meet your requirements, We provide authentic braindumps for ESRS-Professional certification exams, You can take ESRS Professional Certification Exam (ESRS-Professional) practice exams (desktop and web-based) of PDF4Test multiple times to improve your critical thinking and understand the ESRS-Professional test inside out, That's all you need from a good platform which gives you verified GRI ESRS-Professional exam dumps with verified answers.

Still pictures can provide a more emotional experience than video, especially when Relevant ESRS-Professional Answers combined with Burns effects panning across the image and zooming in or out) Digital storytelling works well for personal stories and educational purposes.

2025 Reliable ESRS-Professional Exam Price | High Pass-Rate GRI ESRS-Professional: ESRS Professional Certification Exam 100% Pass

While this is the normal methodology for designing any computing environment, ESRS-Professional there are some specialized components to this architecture methodology, Your search will end here, because our study materials must meet your requirements.

We provide authentic braindumps for ESRS-Professional certification exams, You can take ESRS Professional Certification Exam (ESRS-Professional) practice exams (desktop and web-based) of PDF4Test multiple times to improve your critical thinking and understand the ESRS-Professional test inside out.

That's all you need from a good platform which gives you verified GRI ESRS-Professional exam dumps with verified answers, Anyone can approach GRI Sustainability Professionals certification exams.

- ESRS-Professional New Dumps Sheet ESRS-Professional Reliable Test Question New ESRS-Professional Dumps Pdf Search for ESRS-Professional and download exam materials for free through www.pdfdumps.com Braindump ESRS-Professional Free
- Preparing for the GRI ESRS-Professional Certification Exam with Examssolutions www.pdfvce.com is best website to obtain ESRS-Professional for free download ESRS-Professional New Dumps Sheet
- ESRS-Professional Valuable Feedback ESRS-Professional Valid Braindumps Book ESRS-Professional Boot Camp Simply search for "ESRS-Professional" for free download on "www.real4dumps.com" Braindump ESRS-Professional Free
- ESRS-Professional Reliable Test Question ESRS-Professional Boot Camp ESRS-Professional Valid Braindumps Book Immediately open (www.pdfvce.com) and search for ESRS-Professional to obtain a free download ESRS-Professional Certification Training
- Braindump ESRS-Professional Free Reliable ESRS-Professional Exam Preparation Reliable ESRS-Professional Exam Preparation Search on (www.actual4labs.com) for [ESRS-Professional] to obtain exam materials for free download ESRS-Professional New Dumps Ebook
- Confused About Where to Start Your GRI ESRS-Professional Exam Preparation? Here's What You Need to Know Easily obtain ESRS-Professional for free download through www.pdfvce.com ESRS-Professional Test Questions Answers
- Confused About Where to Start Your GRI ESRS-Professional Exam Preparation? Here's What You Need to Know

Download ESRS-Professional for free by simply entering ➡ www.getvalidtest.com website ESRS-Professional Boot Camp

BTW, DOWNLOAD part of PDF4Test ESRS-Professional dumps from Cloud Storage: https://drive.google.com/open?id=1U5OURlcAT_3R8SfJCP89ZbUHX8LkFcr