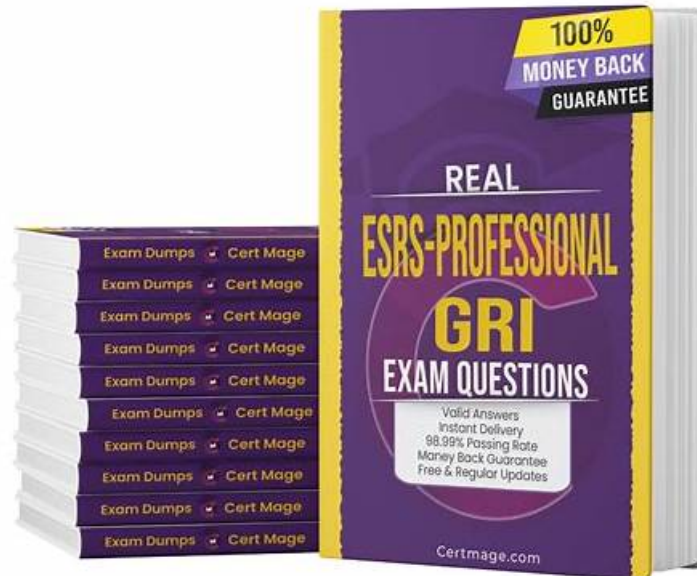


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GRI ESRS Professional Certification Exam Sample Questions (Q16-Q21):

NEW QUESTION # 16

Which department is primarily responsible for providing employee-related data such as headcount, turnover, and health and safety statistics?

- A. Health and Safety
- B. Compliance
- **C. Human Resources**
- D. Marketing

Answer: C

Explanation:

2023/2772, various EFRAG guidance documents, and reports related to CSRD, ESRS, stakeholder engagement, double materiality, external assurance, and digital reporting Study guide References at the end of each question Under the ESRS framework, employee-related data such as headcount, turnover, and health and safety statistics are typically the responsibility of the Human Resources (HR) department. HR is responsible for managing workforce metrics, diversity, inclusion, hiring, terminations, and employee well-being, including health and safety programs.

While Health and Safety (H&S) teams may contribute data related to occupational safety and health incidents, the responsibility for aggregating and reporting on overall workforce statistics lies with HR. The Compliance department ensures legal and regulatory adherence but does not maintain core employee records, while Marketing has no role in employee-related data reporting.

* ESRS S1-6: Characteristics of the undertaking's employees, requiring disclosure of total headcount and workforce breakdown.

* ESRS S1-14: Health and Safety Metrics, detailing occupational safety measures, incidents, and employee well-being programs.

* EFRAG Implementation Guidance on Workforce Reporting, which confirms HR as the responsible entity for employee data aggregation.

ESRS References:

NEW QUESTION # 17

Which of the following correctly fills the gaps in the paragraph below?

The first set of the ESRS consist of several standards: The first group includes _____ General requirements and _____ General disclosures. These standards apply regardless of the specific sustainability topic being reported.

The next group includes ten _____ that cover various topics across the three dimensions of sustainable development. For example, ESRS E1 focuses on the environmental dimension, particularly climate change.

Finally, the last group includes the _____ which are currently under development.

- **A. ESRS 1; ESRS 2; topical standards; sector-specific standards**
- B. ESRS 2; topical standards; sector-specific standards; ESRS 1
- C. topical standards; ESRS 2; ESRS 1; sector-specific standards
- D. ESRS 2; ESRS 1; topical standards; sector-specific standards

Answer: A

Explanation:

The ESRS (European Sustainability Reporting Standards) framework consists of three primary categories of standards:

* ESRS 1 (General Requirements):

* ESRS 1 sets out the fundamental principles and requirements for sustainability reporting.

* It provides an overview of the structure and drafting conventions of the ESRS framework, defining the categories of ESRS standards: cross-cutting, topical, and sector-specific.

* It also establishes the double materiality principle as the basis for sustainability disclosures.

* ESRS 2 (General Disclosures):

* ESRS 2 outlines the core disclosure requirements applicable to all sustainability topics, ensuring comparability and completeness.

* It includes general governance, strategy, impact, risk, and opportunity management disclosures applicable to all sustainability topics.

* These disclosure requirements apply to all undertakings regardless of the specific sustainability topics being reported.

* Topical Standards:

* The ESRS framework includes ten topical standards covering the three key dimensions of sustainability:

* Environmental (E): ESRS E1 (Climate Change), ESRS E2 (Pollution), ESRS E3 (Water & Marine Resources), ESRS E4 (Biodiversity & Ecosystems), and ESRS E5 (Resource Use & Circular Economy).

* Social (S): ESRS S1 (Own Workforce), ESRS S2 (Workers in the Value Chain), ESRS S3 (Affected Communities), and ESRS S4 (Consumers & End-users).

- * Governance (G): ESRS G1 (Business Conduct).
 - * These standards provide specific requirements on sustainability matters, complementing the general disclosure requirements in ESRS 2.
 - * Sector-Specific Standards:
 - * Sector-specific ESRS are currently under development.
 - * These will address sustainability matters specific to different industries, ensuring that sectoral nuances are properly considered.
 - * They aim to fill gaps not sufficiently covered by the topical standards by defining industry-specific impacts, risks, and opportunities.
 - * ESRS 1 (General Requirements) comes first, setting the foundation.
 - * ESRS 2 (General Disclosures) follows, providing cross-cutting disclosure requirements.
 - * Topical standards are next, covering specific sustainability topics.
 - * Sector-specific standards are the final category, though they are still in development.
- Why is C. ESRS 1; ESRS 2; topical standards; sector-specific standards the correct answer? Thus, the correct order aligns with the official structure of the ESRS framework as mandated in Commission Delegated Regulation (EU) 2023/2772.
- Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:
- * Commission Delegated Regulation (EU) 2023/2772, Annex I: Structure of the ESRS framework.
 - * EFRAG Compilation of Explanations (January - November 2024): Explanation of ESRS categories.
 - * EFRAG Mapping of Sustainability Matters to Topical Disclosures (Q&A ID 177): Confirmation of ESRS 1, ESRS 2, and the ten topical standards.

NEW QUESTION # 18

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

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

Answer: A,D

Explanation:

Understanding Impact and Financial Materiality under ESRS The 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 # 19

Which of the following correctly fills the gaps in the paragraph below?

ESRS 2 IRO-1 mandates organizations to disclose their process to identify _____ and assess their materiality, including if and how consultation with _____ informed the outcome of the process.

Because most _____ arise from impacts, impact materiality is often the starting point for _____.

- A. affected stakeholders; impacts, risks, and opportunities; financial materiality; risks and opportunities.
- **B. impacts, risks, and opportunities; affected stakeholders; risks and opportunities; financial materiality.**
- C. financial materiality; affected stakeholders; impacts, risks, and opportunities; risks and opportunities.

Answer: B

Explanation:

ESRS 2 IRO-1 requires organizations to disclose their process for identifying impacts, risks, and opportunities and assess their materiality. This includes detailing whether and how affected stakeholders were consulted during the process. Since risks and opportunities typically stem from impacts, the process of impact materiality assessment serves as a natural starting point before

evaluating their financial materiality.

- * Identification of Impacts, Risks, and Opportunities (IROs):

- * Organizations must disclose their methodology for identifying material impacts, risks, and opportunities.

- * These include both actual and potential impacts on people and the environment, considering short-, medium-, and long-term horizons.

- * Consultation with Affected Stakeholders:

- * ESRS 2 IRO-1 requires disclosure of whether and how the consultation with affected stakeholders influenced the identification of material sustainability matters.

- * Stakeholder engagement is crucial in determining the scope and severity of sustainability impacts.

- * Role of Impact Materiality:

- * Impact materiality assessment precedes the evaluation of risks and opportunities.

- * Since most risks and opportunities originate from impacts, impact materiality serves as the starting point for assessing their financial materiality.

- * Financial Materiality Evaluation:

- * Financial materiality pertains to the extent that a sustainability matter affects the undertaking's financial position, performance, cash flows, or cost of capital.

- * It evaluates whether an impact or risk could reasonably be expected to have a material financial effect on the organization.

- * "Impacts, risks, and opportunities" correctly defines the scope of ESRS 2 IRO-1.

- * "Affected stakeholders" are explicitly referenced as a crucial element in the disclosure process.

- * "Risks and opportunities" emerge from sustainability impacts, making impact materiality the logical starting point.

- * "Financial materiality" is the final step, determining the financial significance of sustainability risks and opportunities.

Why is B the Correct Answer? Thus, the correct sequence is B: impacts, risks, and opportunities; affected stakeholders; risks and opportunities; financial materiality.

Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:

- * Commission Delegated Regulation (EU) 2023/2772, Annex I: ESRS 2 IRO-1 materiality assessment requirements.

- * EFRAG Compilation of Explanations (January - November 2024): Explanation of ESRS 2 IRO-1 and its link to impact materiality.

NEW QUESTION # 20

Which activities are part of Step A: Understanding the Context in the double materiality assessment process?

Select all options that apply.

- A. Engaging with affected stakeholders to gather input
- B. Analyzing the legal and regulatory landscape
- C. Mapping the organization's value chain
- D. Developing a list of material risks and opportunities

Answer: A,B,C

Explanation:

The double materiality assessment process consists of multiple steps, with Step A: Understanding the Context focusing on setting the groundwork for identifying material impacts, risks, and opportunities (IROs).

Step A includes:

- * Mapping the organization's value chain (Option A)

- * This step involves identifying all elements of the organization's value chain, including suppliers, distributors, and business partners, to understand where sustainability impacts occur.

- * It helps in pinpointing potential sustainability matters, risks, and opportunities related to both impact and financial materiality.

- * Engaging with affected stakeholders to gather input (Option B)

- * Stakeholder engagement is a critical part of the materiality assessment as it informs the organization about direct and indirect sustainability impacts.

- * The ESRS guidance stresses that businesses must engage with affected stakeholders (e.g., employees, communities, consumers) and sustainability experts as part of the due diligence process.

- * Analyzing the legal and regulatory landscape (Option C)

- * Organizations must review applicable laws, regulatory frameworks, and international sustainability commitments that may affect their sustainability reporting obligations.

- * This ensures compliance with EU regulations (CSRD, ESRS, Taxonomy Regulation, SFDR) and other relevant legal requirements.

- * D. Developing a list of material risks and opportunities

- * This step belongs to Step B: Identifying Material Sustainability Matters, where the organization formally identifies and assesses material IROs. Step A is only about gathering contextual information to inform this process.

- * Commission Delegated Regulation (EU) 2023/2772, Section 3.3- Double materiality and materiality assessment process.

* EFRAG IG 1: Materiality Assessment, Chapter 2.2- Understanding the context and engagement with affected stakeholders.
* EFRAG Compilation of Explanations January-November 2024- Provides clarifications on stakeholder engagement and legal context review in Step A.
Incorrect Answer: Official References:

NEW QUESTION # 21

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