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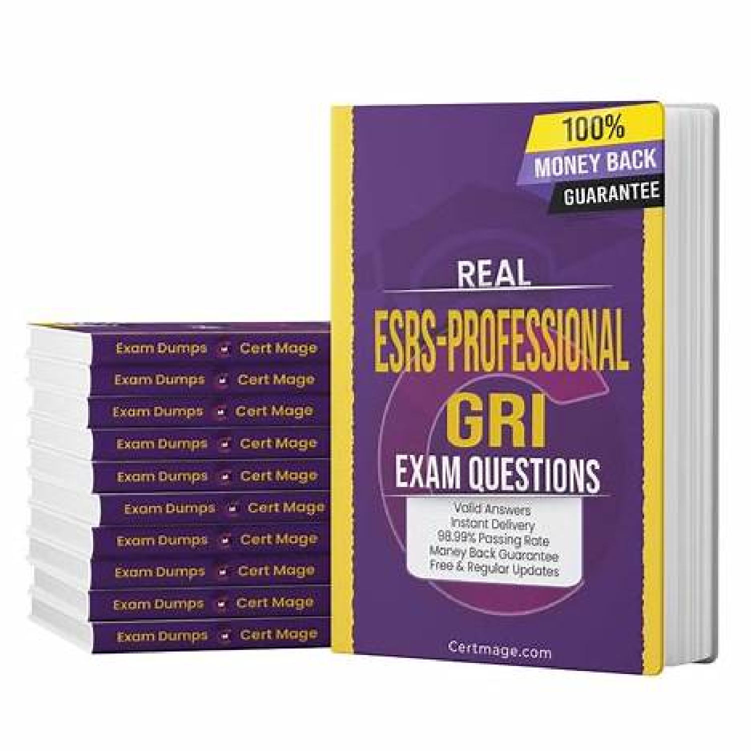

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GRI ESRS Professional Certification Exam Sample Questions (Q29-Q34):

NEW QUESTION # 29
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 required all companies in the EU to include a non-financial statement in their annual reports.
* B. The NFRD applied to large public-interest entities with 500 or more employees, such as listed companies, credit institutions, and insurance undertakings.
* C. The NFRD replaced the CSRD to expand reporting requirements and organization coverage.
* D. The NFRD mandated external assurance for sustainability information in all Member States.
* E. The CSRD was introduced to address the limitations of the NFRD in scope and reporting requirements.

Answer: B,E

Explanation:
TheCorporate Sustainability Reporting Directive (CSRD)replaced theNon-Financial Reporting Directive (NFRD)to address itslimitationsin scope and reporting requirements. Below are the explanations for each option:
* A. False- The NFRDdid notrequire all companies in the EU to include a non-financial statement.
Instead, itapplied only to large public-interest entitieswith 500 or more employees.
* B. True- The NFRD applied tolarge public-interest entities, includinglisted companies, banks, and insurance firms with more than 500 employees.
* C. False- The NFRDdid not mandate external assurancefor sustainability information. TheCSRD introduced mandatory assuranceat the EU level.
* D. False- The CSRDdid not replace the NFRD; rather, itexpanded and strengthened reporting requirements. TheNFRD was replaced by the CSRD, but not the other way around.
* E. True- TheCSRD was introduced to improve the scope and depth of sustainability reporting compared to the NFRD. Itexpanded the number of entities required to report, standardized disclosures via ESRS, and introduced third-party assurance requirements.
Key Differences Between CSRD and NFRDFeature
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 # 30
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. True
* B. False

Answer: A

Explanation:
UnderESRS 2 and topical ESRS,external assurance is not required for all information reported. Instead, assurance requirements depend onspecific regulatory obligations and the phase-in periods set by the Corporate Sustainability Reporting Directive (CSRD).
* Limited Assurance Requirement Initially
* CSRDmandates limited assuranceover sustainability information at first, withreasonable 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 certainmetrics 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 disclosuresdo not require assurance if they are deemed immaterialbased on the materiality assessment.
* SMEs and first-time reportershavephased-in assurance requirements.

Thus,external assurance is not required for all ESRS 2 and topical ESRS disclosures, making the statementTrue.
* Commission Delegated Regulation (EU) 2023/2772
* Compilation Explanations January - November 2024

Official References:

NEW QUESTION # 31

Which principles are essential for incorporating information by reference in the sustainability statement?

- A. It must meet the same level of assurance as the sustainability statement.
- B. It must comply with digitalization requirements.
- C. The referenced information must be clearly identified in the original document.
- D. It can be published later than the management report.

Answer: A,B,C

Explanation:
Incorporation by reference in sustainability statements under ESRS must adhere to specific principles to ensure transparency, accessibility, and alignment with financial and regulatory reporting. The key principles are:
* (A) The referenced information must be clearly identified in the original document.
* ESRS mandates that referenced disclosures must beexplicitly identifiedin the original document to prevent ambiguity and ensure clear linkage to the sustainability statement.
* (C) It must comply with digitalization requirements.
* The referenced data must meetthe same technical digitalization standardsas the sustainability statement to ensure consistency and usability across digital platforms.
* (D) It must meet the same level of assurance as the sustainability statement.
* Any information incorporated by reference must be subject to at least thesame level of assurance as the sustainability statement itself, ensuring reliability and accuracy.
* (B) It can be published later than the management report.
* ESRSdoes not allowreferenced information to be published after the management report. It must be available at the same time or earlier to maintain the coherence of disclosures.
* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 9.1- Defines the principles of incorporation by reference.
* EFRAG Compilation Explanations (January - July 2024)- Provides guidance on referenced information's role in digital and assurance compliance.

Incorrect Option:Official References:Thus, the correct answers areA, C, and D.

NEW QUESTION # 32

Which of the following is true about setting thresholds for financial materiality under the ESRS?

- A. Reputational risks cannot be considered financially material.
- B. Organizations should only use monetary thresholds, such as revenue or costs.
- C. Thresholds should focus exclusively on the short-term time horizon.
- D. Financial materiality thresholds are based on the likelihood of occurrence and the potential magnitude of financial effects.

Answer: D

Explanation:
Under the ESRS framework, financial materiality is assessed based on a combination of:
* Likelihood of occurrence- The probability that a sustainability matter will have a financial impact.
* Potential magnitude of financial effects- The scale of the impact on financial position, performance, cash flows, access to finance, or cost of capital over short-, medium-, or long-term periods.

This is outlined in ESRS 1, which states that a sustainability matter isfinancially materialif it could reasonably be expected totrigger

material financial effectson an undertaking. Financial materiality is not limited to issues under the direct control of the company; it includesdependencies on natural, human, and social resourcesthat could create risks or opportunities.
* Option A:The ESRS framework allows for bothqualitative and quantitative thresholds, not just monetary ones (e.g., revenue or costs).
* Option C:Reputational risks can be financially material, as they may affect access to finance, cost of capital, or customer trust, ultimately influencing the company's financial performance.
* Option D:Thefinancial materiality assessmentis conducted for theshort-, medium-, and long-term, not just the short term.
Why the other options are incorrect:References:
* Commission Delegated Regulation (EU) 2023/2772
* Compilation Explanations January - July 2024, ESRS 1 on Financial Materiality
* EFRAG Guidance on Double Materiality and Risk Assessments

NEW QUESTION # 33
What features define a digital reporting platform? Select all that apply.

- A. Structured data formats
- B. Interactive dashboards
- C. Manual data entry processes
- D. Real-time updates and compliance tools

Answer: A,B,D

Explanation:
Adigital reporting platformunder ESRS is designed to enhance the efficiency and accuracy of sustainability disclosures. It must enable seamless reporting and compliance monitoring through advanced digital features.
The defining elements include:
* (A) Structured data formats
* Digital platforms must support structured formats likeXBRL (eXtensible Business Reporting Language), ensuringmachine-readability and interoperabilitywith financial reporting standards.
* (C) Interactive dashboards
* Platforms often providevisualization tools and dashboardsto facilitate analysis and comparison of sustainability data across different periods and entities.
* (D) Real-time updates and compliance tools
* Digital reporting solutions should offerreal-time data integrationto enable ongoing compliance tracking and alignment withevolving regulatory requirements.
* (B) Manual data entry processes
* Manual entry isnot a characteristicof a digital reporting platform. Instead, digital platforms prioritizeautomation, integration, and structured data processingto improve efficiency and reduce errors.
* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 8.1 & 9.2- Establishes digitalization and connectivity requirements for sustainability reporting.
* EFRAG Digital Reporting Guidelines (2024)- Defines structured data standards and compliance automation in ESRS reporting.
Incorrect Option:Official References:

NEW QUESTION # 34
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