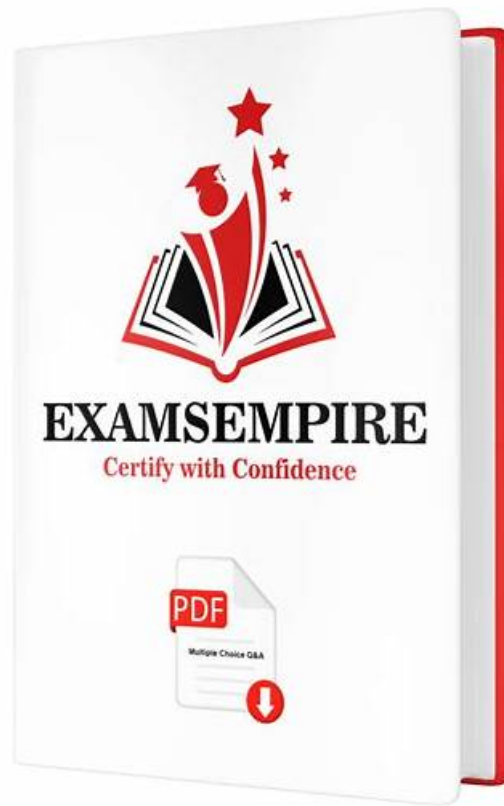


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## GRI ESRS Professional Certification Exam Sample Questions (Q10-Q15):

### NEW QUESTION # 10

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 # 11

Which of the following best describes the purpose of Step A in the double materiality assessment process?

- A. Conduct a financial materiality assessment.
- B. Report the outcomes of the materiality assessment.
- **C. Understand the organization's context, activities, and stakeholders.**
- D. Identify specific disclosure requirements to report.

**Answer: C**

Explanation:

Step A in the double materiality assessment process is the initial stage where an organization establishes a foundational understanding of its business context, activities, and stakeholder relationships. This step is critical in identifying how the entity interacts with environmental, social, and governance (ESG) matters and lays the groundwork for further impact and financial materiality assessments.

The double materiality concept in the ESRS framework requires organizations to evaluate both:

\* Impact materiality- How an organization's activities impact people and the environment.

\* Financial materiality- How sustainability matters influence the organization's financial position, performance, and cash flows.

\* Identifying the business environment: Understanding industry-specific sustainability challenges, regulatory requirements, and stakeholder expectations.

\* Recognizing affected stakeholders: Engaging internal and external stakeholders to determine which sustainability matters are relevant.

\* Defining dependencies and risks: Evaluating the organization's dependencies on natural, social, and human capital, and how these can influence business outcomes.

\* Understanding sector and geographical relevance: Assessing which sustainability issues are most significant based on where the company operates.

Key Aspects of Step A in Double Materiality Assessment: Step A does not yet involve selecting specific disclosure requirements (Step B) or conducting a financial materiality assessment (Step C). Instead, it provides the contextual framework necessary for subsequent steps in the materiality process.

\* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 3.1- Defines stakeholders' role in materiality assessment.

\* EFRAG Compilation Explanations January - November 2024- Provides guidance on applying double materiality and the importance of Step A.

\* EFRAG IG 1 Materiality Assessment, Chapter 2.2- Outlines Step A as the process of understanding business activities, stakeholders, and sustainability context.

Official References: Thus, the correct answer is C. Understand the organization's context, activities, and stakeholders.

### NEW QUESTION # 12

Which of the following can organizations use to identify actual and potential IROs during Step B of the double materiality assessment process? Select all options that apply.

- A. Feedback from stakeholders
- B. Due diligence processes
- C. The list of sustainability matters in ESRS 1 AR 16
- D. Financial materiality thresholds

**Answer: A,B,C**

Explanation:

During Step B of the double materiality assessment process, organizations must identify actual and potential impacts, risks, and opportunities (IROs). The ESRS framework recommends the following methods:

\* A. The list of sustainability matters in ESRS 1 AR 16#

\* ESRS 1 Application Requirement (AR) 16 provides a comprehensive reference list of sustainability matters to consider when identifying IROs.

\* This list includes environmental, social, and governance topics aligned with EU sustainability objectives.

\* C. Due diligence processes#

\* ESRS requires organizations to use due diligence processes to identify negative sustainability impacts.

\* Due diligence aligns with frameworks such as the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

\* This ensures that potential risks and opportunities are assessed based on international sustainability standards.

\* D. Feedback from stakeholders#

\* Stakeholders, including employees, suppliers, customers, and affected communities, provide crucial insights into sustainability impacts.

\* ESRS mandates engagement with affected stakeholders as part of the IRO identification process.

\* Financial materiality thresholds apply later in the process (Step C) when evaluating the financial impact of sustainability matters.

\* Step B focuses only on identifying IROs, making financial thresholds irrelevant at this stage.

Why is B. Financial materiality thresholds incorrect? Conclusion: Organizations should use the ESRS 1 AR 16 sustainability matters list, due diligence processes, and stakeholder feedback to identify IROs in Step B of the double materiality assessment. Financial materiality thresholds do not apply in this step.

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

\* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, AR 16: List of Sustainability Matters for Identifying IROs.

\* EFRAG Compilation of Explanations (January - July 2024): Confirmation that due diligence and stakeholder input are part of IRO identification.

### NEW QUESTION # 13

What must organizations disclose under the ESRS regarding their material impacts, risks, and opportunities?

Select all that apply.

- A. Minimum Disclosure Requirements on policies, actions, and targets
- B. The outcomes of their double materiality assessment
- C. Information outlined in the topical ESRS and sector-specific standards
- D. A general overview of their sustainability policies, even if unrelated to specific material matters

**Answer: A,B,C**

Explanation:

Under ESRS, organizations are required to disclose material impacts, risks, and opportunities (IRO) in accordance with double materiality principles. The ESRS framework emphasizes transparency and structured reporting of sustainability matters that are material from both impact and financial perspectives.

Key Disclosure Requirements for Material IROs According to ESRS 2, organizations must disclose:

\* (A) The outcomes of their double materiality assessment: Organizations need to explain how they determined material sustainability matters, covering both impact and financial materiality.

\* (B) Information outlined in the topical ESRS and sector-specific standards: The disclosure of IROs must align with specific ESRS topical standards (e.g., ESRS E1 for climate change, ESRS S1 for own workforce) and sector-specific standards, ensuring comprehensive reporting.

\* (C) Minimum Disclosure Requirements on policies, actions, and targets: Organizations must disclose policies, strategies, action plans, and progress tracking mechanisms related to managing material sustainability risks and opportunities. ESRS mandates these disclosures to provide transparency on an entity's approach to risk mitigation and opportunity realization.

\* (D) A general overview of their sustainability policies, even if unrelated to specific material matters:

\* ESRS does not require companies to provide general sustainability policy overviews unless they relate to material sustainability matters. The focus is on material disclosures that affect business operations or external stakeholders.

\* Commission Delegated Regulation (EU) 2023/2772, ESRS 2, Section 4.1 & IRO-1 - Covers disclosure requirements for identifying and assessing material impacts, risks, and opportunities.

\* EFRAG Compilation Explanations (January - November 2024)- Details about ESRS 1 and ESRS 2 disclosure requirements on materiality.

Incorrect Option Official References:

### NEW QUESTION # 14

Why should organizations consider reporting on sustainability? Select all options that apply.

- A. Stakeholders increasingly expect organizations to report on their sustainability performance.
- B. Demonstrating sustainability performance can enhance brand value and provide a competitive advantage.
- C. Reporting guarantees immediate financial gains for the organization.
- D. Reporting demonstrates transparency and accountability by disclosing environmental, social, and economic impacts.

**Answer: A,B,D**

Explanation:

Organizations should report on sustainability for several reasons, including transparency, stakeholder expectations, and competitive advantage. Below is the evaluation of each option:

- \* A. True- Reporting on sustainability demonstrates transparency and accountability, allowing companies to disclose their environmental, social, and governance (ESG) impacts.
- \* B. True- Stakeholders, including investors, customers, and regulators, increasingly demand sustainability reporting to assess the long-term viability of a company.
- \* C. False- While sustainability reporting may contribute to long-term financial gains, it does not guarantee immediate financial benefits.
- \* D. True- Companies with strong sustainability performance often enjoy enhanced brand value and competitive advantage, attracting investors and customers who prefer sustainable businesses.

Why Sustainability Reporting Matters Benefit

Impact on Organization

Transparency & Accountability

Builds trust with investors, regulators, and the public

Stakeholder Expectations

Meets regulatory and customer expectations for ESG disclosures

Brand & Competitive Advantage

Companies with strong ESG performance are more attractive to investors

Regulatory Compliance

Helps meet CSRD and ESRS disclosure obligations

\* CSRD & ESRS Guidance (2024)- Key Sustainability Reporting Benefits.

\* EU Platform on Sustainable Finance Report (2025)- Stakeholder Expectations & Competitive Advantage.

Official References:

### NEW QUESTION # 15

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