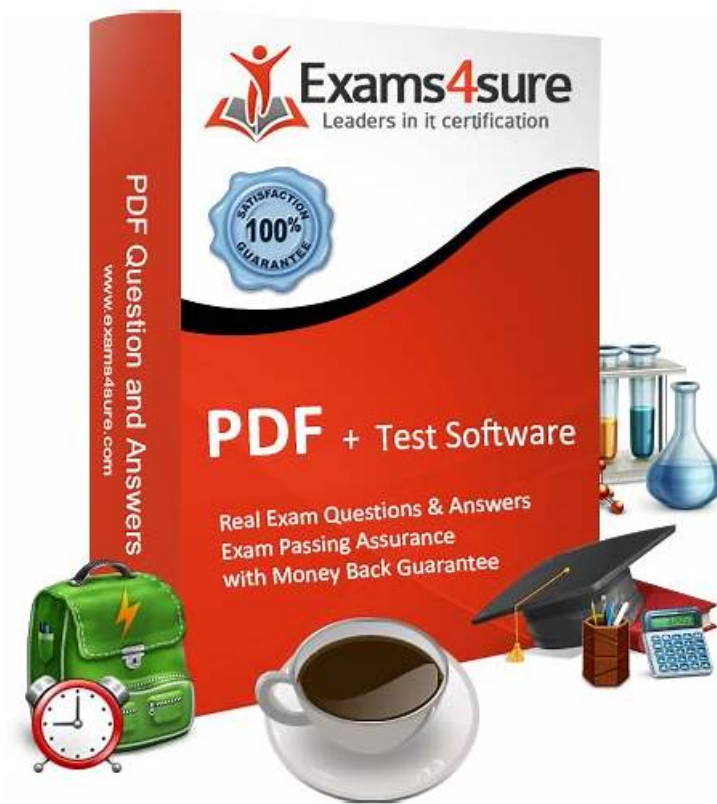


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GRI ESRS Professional Certification Exam Sample Questions (Q17-Q22):

NEW QUESTION # 17

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

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

Answer: A,B,D

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 be explicitly identified in 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 meet the same technical digitalization standards as 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 the same level of assurance as the sustainability statement itself, ensuring reliability and accuracy.
- * (B) It can be published later than the management report.
- * ESRS does not allow referenced 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 are A, C, and D.

NEW QUESTION # 18

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

Answer: B

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 # 19

Which of the following statements about the CSRD reporting mandate are correct? Select all that apply.

- A. The CSRD requires a double materiality assessment to be conducted for sustainability reporting.
- B. The CSRD is tied to other EU legislation which companies subject to the CSRD may need to comply with.
- C. The CSRD mandate does not require external assurance for sustainability reporting.
- D. The CSRD only applies to companies headquartered in the EU.
- E. The organizations reporting under the CSRD need to follow a specific reporting format.
- F. The organizations reporting under the CSRD do not need to report value chain information.

Answer: A,B,E

Explanation:

The Corporate Sustainability Reporting Directive (CSRD) includes specific reporting mandates that organizations must comply with. Below is an evaluation of each option:

- * A. True- The CSRD requires organizations to conduct a double materiality assessment, considering both financial materiality (impact on the company's financial position) and impact materiality (the company's impact on the environment and society).
- * B. True- Organizations reporting under the CSRD must follow a specific reporting format, which includes structured disclosures using European Sustainability Reporting Standards (ESRS).
- * C. False- The CSRD applies to both EU and non-EU companies that have operations in the EU and meet the reporting threshold criteria. Non-EU companies generating more than €150 million in annual turnover in the EU and having at least one EU-based subsidiary or branch are subject to CSRD requirements.
- * D. True- The CSRD is interlinked with other EU legislation, including the EU Taxonomy Regulation and the Sustainable Finance Disclosure Regulation (SFDR), ensuring companies align with broader EU sustainability goals.
- * E. False- Organizations must report on value chain information as part of their impact, risk, and opportunity (IRO) management process within the ESRS framework.
- * F. False- The CSRD mandates external assurance for sustainability reports, starting with limited assurance and progressing toward reasonable assurance in the coming years.
- * Commission Delegated Regulation (EU) 2023/2772, Sections on Double Materiality, Reporting Format, and Value Chain Information.
- * EU Taxonomy Regulation & SFDR- Linkages with CSRD.

Official References:

NEW QUESTION # 20

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 # 21

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

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

Answer: A,B,C

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 # 22

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