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GRI ESRS Professional Certification Exam Sample Questions (Q41-Q46):

NEW QUESTION # 41

What disclosures must be included in the sustainability statement? Select all that apply.

- A. Environmental objectives under the EU Taxonomy Regulation
- B. Financial performance metrics from IFRS reports
- C. Governance-related information determined by the materiality assessment
- D. General Disclosure Requirements from ESRS 2

Answer: A,C,D

Explanation:

The sustainability statement under ESRS is structured according to ESRS 1 and ESRS 2, outlining specific disclosure requirements. The required disclosures include:

- * General Disclosure Requirements from ESRS 2
- * ESRS 2 outlines general disclosure requirements, including governance, strategy, and impact, risk, and opportunity management (IROs). These disclosures are mandatory for all undertakings, providing the foundation of the sustainability statement.
- * #(A) is correct
- * Environmental Objectives under the EU Taxonomy Regulation
- * Companies must disclose their alignment with the EU Taxonomy Regulation, particularly under Article 8 of Regulation (EU) 2020/852, which includes financial and non-financial companies' obligations regarding taxonomy-aligned activities.
- * #(B) is correct
- * Financial Performance Metrics from IFRS Reports
- * Financial metrics from IFRS are NOT a required disclosure under ESRS. The sustainability statement focuses on non-financial reporting, while financial performance remains under IFRS standards in financial statements.
- * #(C) is incorrect
- * Governance-Related Information Determined by the Materiality Assessment
- * Governance disclosures (ESRS G1 Business Conduct) include transparency about policies, risk management, and ethical business practices. The materiality assessment determines the necessary governance disclosures based on entity-specific risks and opportunities.
- * #(D) is correct

Conclusion: The sustainability statement must include general disclosure requirements (A), environmental objectives under the EU Taxonomy (B), and governance-related information based on materiality (D). Financial performance metrics from IFRS reports (C) are not required.

- * Commission Delegated Regulation (EU) 2023/2772
- * Compilation Explanations January - July 2024

Official References:

NEW QUESTION # 42

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

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

Answer: D

NEW QUESTION # 43

What are the two categories of stakeholders identified in the ESRS?

- A. Internal and external stakeholders.
- B. Primary and secondary stakeholders.
- **C. Affected stakeholders and users of sustainability statements.**

Answer: C

Explanation:

The European Sustainability Reporting Standards (ESRS) categorize stakeholders into two main groups:

* Affected Stakeholders:

* These are individuals or groups whose interests are affected (positively or negatively) by the undertaking's activities and business relationships across its value chain.

* Examples include workers (own workforce and those in the value chain), affected communities, consumers, and end-users.

* The identification of affected stakeholders plays a crucial role in an organization's sustainability due diligence and materiality assessment processes.

* Users of Sustainability Statements:

* These are primary users of sustainability disclosures, including investors, lenders, and other creditors.

* Additional users include business partners, trade unions, civil society organizations, non-governmental organizations (NGOs), governments, analysts, and academics.

The ESRS framework emphasizes the importance of engagement with affected stakeholders as part of an undertaking's due diligence and materiality assessment process, ensuring that material impacts, risks, and opportunities are adequately identified and reported.

Official References:

* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 3.1- Defines the two main groups of stakeholders.

* ESRS 2 SBM-2 (Interests and Views of Stakeholders)- Covers how affected stakeholders' views inform an undertaking's strategy.

* EFRAG Guidance on Stakeholder Engagement and Double Materiality- Reinforces the role of affected stakeholders in sustainability assessments.

NEW QUESTION # 44

Indicate whether the following statement is true or false.

Policymakers and regulators worldwide are increasingly mandating limited assurance for sustainability reporting in Europe and mandatory assurance in all Asian and African countries.

- A. True
- **B. False**

Answer: B

Explanation:

The statement that "Policymakers and regulators worldwide are increasingly mandating limited assurance for sustainability reporting in Europe and mandatory assurance in all Asian and African countries" is false for the following reasons:

* Limited Assurance in Europe

* Under the Corporate Sustainability Reporting Directive (CSRD), the European Union (EU) is progressively implementing mandatory assurance for sustainability reporting, but it is starting with limited assurance before transitioning to reasonable assurance by 2028.

* The Committee of European Auditing Oversight Bodies (CEAOB) has issued non-binding guidelines on limited assurance to harmonize the approach across EU member states.

* No Universal Mandatory Assurance in Asia and Africa

* Sustainability assurance varies by country in Asia and Africa, with some jurisdictions adopting voluntary or limited requirements rather than mandatory assurance.

* The EU approach is influencing global discussions, but there is no blanket requirement for full mandatory assurance across all Asian and African countries.

* While certain Asian countries (e.g., Japan, Singapore, China, and India) are enhancing their sustainability reporting frameworks, assurance requirements remain diverse and sector-dependent.

* In Africa, sustainability reporting is growing, especially in South Africa under King IV principles, but assurance is not uniformly mandatory across the continent.

* Limited assurance is currently being phased in across the EU, but not yet fully mandated at the reasonable assurance level.

* There is no global requirement for mandatory assurance across all Asian and African countries.

* Therefore, the statement is false.

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

- * EU CSRD Recital 60: Roadmap for assurance from limited to reasonable.
- * CEAOB Limited Assurance Guidelines (September 2024).

NEW QUESTION # 45

Which of the following statements about ESRS 2 are correct? Select all that apply.

- A. Reporting organizations don't have to address all disclosure requirements in ESRS 2.
- B. **ESRS 2 is a sector-agnostic, cross-cutting standard applicable to all organizations.**
- C. **Certain disclosure requirements in ESRS 2 are subject to a phase-in period.**

Answer: B,C

Explanation:

- * ESRS 2 is a cross-cutting, sector-agnostic standard (Option A)
- * ESRS 2 applies to all undertakings, regardless of sector or industry.
- * It establishes general disclosures that cover governance, strategy, materiality, risks, and sustainability metrics.
- * Certain ESRS 2 disclosure requirements are subject to a phase-in period (Option C)
- * Some disclosure requirements have been phased in for companies with fewer than 750 employees, allowing gradual adoption.
- * For instance, disclosures related to biodiversity (ESRS E4), workforce (ESRS S1-S4), and pollution (ESRS E2) can be omitted for the first 1-2 years, depending on company size.
- * B. Reporting organizations don't have to address all disclosure requirements in ESRS 2
- * This is incorrect because ESRS 2 disclosures are mandatory for all reporting organizations.

Only topical ESRS requirements depend on materiality assessments.

- * Commission Delegated Regulation (EU) 2023/2772, ESRS 2- Defines ESRS 2 as a sector-agnostic, cross-cutting standard.
- * EFRAG Compilation Explanations (January-July 2024), Appendix C- Lists ESRS 2 disclosures with phase-in provisions.

Incorrect Answer: Official References:

NEW QUESTION # 46

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