# ESRS-Professional Reliable Test Simulator - ESRS-Professional Reliable Exam Answers


2025 Latest ActualtestPDF ESRS-Professional PDF Dumps and ESRS-Professional Exam Engine Free Share: https://drive.google.com/open?id=1sMrzywKtbFKnuHlgJyFMNndSYzHj5zRQ

It is known to us that getting the ESRS-Professional certification has become more and more popular for a lot of people in different area, including students, teachers, and housewife and so on. Everyone is desired to have the ESRS-Professional certification. Our ESRS-Professional Exam Dumps Question is very necessary for you to try your best to get the certification in a short time. ESRS-Professional Exam Braindumps is willing to give you a hand to pass the exam. ESRS-Professional Exam Torrent will be the best study tool for you to get the certification

We take the leader position in the career of assisting the candidates in passing their ESRS-Professional exams and gaining their dreaming certifications. On the way to be successful, a large number of the candidates feel upset or disturbed when they study with the books or other ESRS-Professional Exam Materials. With our high pass rate as 98% to 100%, which is provided and tested by our worthy customers, you will be encouraged to overcome the lack of confidence and establish your determination to pass ESRS-Professional exam.

**>> ESRS-Professional Reliable Test Simulator <<**

## Free PDF GRI - Pass-Sure ESRS-Professional Reliable Test Simulator

Do you want to find a high efficiency way to prepare for ESRS-Professional exam test?As we all know, high efficiency will produce unbelievable benefits. With our GRI ESRS-Professional study pdf, you can make full use of your spare time. If you are tired of screen reading, you can print ESRS-Professional Pdf Dumps into papers. You take your spare time to prepare and study. You will get your ESRS-Professional exam certification with less time investment. Come on, everyone, Choose ESRS-Professional test dumps, you will succeed.

## GRI ESRS Professional Certification Exam Sample Questions (Q18-Q23):

**NEW QUESTION # 18**
Why should organizations consider reporting on sustainability? Select all options that apply.

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

**Answer: A,B,D**

Explanation:
Organizations should report on sustainability for several reasons, includingtransparency, stakeholder expectations, and competitive advantage. Below is the evaluation of each option:
* A. True- Reporting on sustainabilitydemonstrates transparency and accountability, allowing companies to disclose theirenvironmental, social, and governance (ESG) impacts.
* B. True-Stakeholders, including investors, customers, and regulators,increasingly demand sustainability reportingto assess the long-term viability of a company.
* C. False- While sustainability reporting may contribute tolong-term financial gains, it doesnot guarantee immediate financial benefits.
* D. True- Companies withstrong sustainability performanceoften enjoyenhanced brand value and competitive advantage, attracting investors and customers who prefer sustainable businesses.
Why Sustainability Reporting MattersBenefit
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 # 19**
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. The list of sustainability matters in ESRS 1 AR 16
- B. Due diligence processes
- C. Feedback from stakeholders
- D. Financial materiality thresholds

**Answer: A,B,C**

Explanation:
DuringStep Bof thedouble materiality assessment process, organizations mustidentify 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) 16provides acomprehensive reference listof sustainability matters to consider when identifying IROs.
* This list includesenvironmental, social, and governance topicsaligned withEU sustainability objectives.
* C. Due diligence processes#
* ESRS requires organizations touse due diligence processesto identifynegative sustainability impacts.
* Due diligence aligns with frameworks such as theOECD Guidelines for Multinational Enterprisesand theUN Guiding Principles on Business and Human Rights.
* This ensures that potentialrisks and opportunitiesare assessed based oninternational sustainability standards.

* D. Feedback from stakeholders#
* Stakeholders, includingemployees, suppliers, customers, and affected communities, provide crucial insightsinto sustainability impacts.
* ESRSmandates engagement with affected stakeholdersas part of theIRO identification process.
* Financial materiality thresholds apply later in the process (Step C)when evaluating thefinancial impact of sustainability matters.
* Step Bfocuses only on identifying IROs, makingfinancial thresholds irrelevant at this stage.

Why is B. Financial materiality thresholds#incorrect?Conclusion:Organizations should usethe ESRS 1 AR 16 sustainability matters list, due diligence processes, and stakeholder feedbacktoidentify IROsin 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 thatdue diligence and stakeholder inputare part ofIRO identification.

**NEW QUESTION # 20**
Indicate whether the following statement is true or false.
Entity-specific disclosures are required if a material sustainability matter is not covered or sufficiently detailed in the ESRS.

- A. False
- B. True

**Answer: B**

Explanation:
Entity-specific disclosures are required if a material sustainability matter is not covered or sufficiently detailed in the ESRS.
According toESRS 1, paragraph 11, if an undertaking identifies an impact, risk, or opportunity that isnot adequately coveredby an ESRS but ismaterial due to itsspecific facts and circumstances, it must provideadditional entity-specific disclosures. This ensures that users of sustainability reports receive relevant and complete information.
* ESRS 1, paragraph 11:
* Requires entity-specific disclosures when material sustainability matters are missing or not sufficiently covered in the ESRS.
* ESRS 1, paragraph 30:
* Mandates that companiesmustdisclose additional entity-specific disclosures if material matters are not covered with sufficient granularity in ESRS.
* ESRS 1, Appendix A (Application Requirements):
* Provides further guidance on entity-specific disclosures, ensuring consistency and comparability while allowing companies to disclose material matters not addressed by ESRS.
* ESRS 2, Disclosure Requirements (SBM-3, IRO-1, GOV-1 to GOV-5):
* Outlines theminimum disclosure requirementsthat apply when companies make entity-specific disclosures related to governance, strategy, impacts, risks, and opportunity management.

Key Provisions from ESRS:Thus, if a sustainability matter is deemedmaterialand is not sufficiently addressed by ESRS,entity-specific disclosures are mandatory.
Official References:
* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Paragraphs 11 and 30.
* ESRS Implementation Q&A Platform - Compilation of Explanations January - November 2024.

**NEW QUESTION # 21**
Indicate whether the following statement is true or false.
The goal of assurance is to confirm the reliability of information related to an organization's sustainability risks, how these risks are managed and reduced, and the organization's performance data.

- A. False
- B. True

**Answer: B**

Explanation:
Thegoal of assurancein sustainability reporting is toconfirm the reliabilityof sustainability disclosures, ensuring that reported information onrisks, management strategies, and performance dataisaccurate and verifiable.
Key aspects ofsustainability assuranceinclude:

* Evaluating the credibility of reported sustainability risksand how organizations manage them.
* Assessing compliance with CSRD and ESRS assurance requirements.
* Ensuring data integrity and alignmentwith financial and sustainability disclosures.
* Enhancing investor confidencein an organization's sustainability reporting.
* CSRD and ESRS Assurance Requirements (Commission Delegated Regulation (EU) 2023/2772, Section 5.2)- Specifies assurance requirements for sustainability reporting.
* EU Sustainable Finance Platform Report (2025)- Confirms assurance processes are necessary to enhance trust in sustainability data.

Official References:

**NEW QUESTION # 22**

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

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

**Answer: B,C,D**

Explanation:

Thesustainability statementunder ESRS is structured according toESRS 1 and ESRS 2, outlining specific disclosure requirements. The required disclosures include:
* General Disclosure Requirements from ESRS 2
* ESRS 2 outlinesgeneral 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 theiralignment 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, whilefinancial 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. Themateriality assessment determines the necessary governance disclosuresbased on entity-specific risks and opportunities.
* #(D) is correct

Conclusion:Thesustainability 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 # 23**

......

Our ESRS-Professional study materials have included all significant knowledge about the exam, GRI ESRS-Professional Reliable Test Simulator Then we can offer you a variety of learning styles, With the one ESRS Professional Certification Exam (ESRS-Professional) certification exam you can do this easily, Then you can start learning our ESRS-Professional learning materials in preparation for the exam, ActualtestPDF's ESRS-Professional latest audio training and ActualtestPDF ESRS-Professional updated computer based training can give you superb helping products which will give you great preparation in all man.

Online Storefront Website—Sell products and services online, You have to decide where the method makes sense and ensure it is there and nowhere else, Our ESRS-Professional Study Materials have included all significant knowledge about the exam.

## High-quality ESRS-Professional Reliable Test Simulator | GRI ESRS-Professional Reliable Exam Answers: ESRS Professional Certification Exam

Then we can offer you a variety of learning styles, With the one ESRS Professional Certification Exam (ESRS-Professional) certification exam you can do this easily, Then you can start learning our ESRS-Professional learning materials in preparation for the exam.

ActualtestPDF's ESRS-Professional latest audio training and ActualtestPDF ESRS-Professional updated computer based training can give you superb helping products which will give you great preparation in all man.