

ESRS-Professional Test Preparation & ESRS-Professional Exam Questions & ESRS-Professional Test Prep



DOWNLOAD the newest Prep4away ESRS-Professional PDF dumps from Cloud Storage for free: https://drive.google.com/open?id=1eFBjPitLThTDY_MZDIKGtBd8vb0dxusU

Prep4away has many ESRS Professional Certification Exam (ESRS-Professional) practice questions that reflect the pattern of the real GRI ESRS-Professional exam. Prep4away allows you to create a ESRS Professional Certification Exam (ESRS-Professional) exam dumps according to your preparation. It is easy to create the ESRS Professional Certification Exam (ESRS-Professional) practice questions by following just a few simple steps. Our ESRS-Professional exam dumps are customizable based on the time and type of questions.

Our company has employed a lot of excellent experts and professors in the field in the past years, in order to design the best and most suitable ESRS-Professional study materials for all customers. More importantly, it is evident to all that the ESRS-Professional Study Materials from our company have a high quality, and we can make sure that the quality of our products will be higher than other study materials in the market.

>> **ESRS-Professional Mock Exams** <<

Trustworthy GRI ESRS-Professional Source | New ESRS-Professional Exam Fee

Maybe you will meet some difficult or problems when you prepare for your ESRS-Professional exam, you even want to give it up. That is why I suggest that you must try our study materials. Because ESRS-Professional guide torrent can help you to solve all the problems encountered in the learning process, ESRS-Professional study tool will provide you with very flexible learning time so that you can easily pass the exam. Even if you fail to pass the exam, as long as you are willing to continue to use our ESRS-Professional Study Tool, we will still provide you with the benefits of free updates within a year.

GRI ESRS Professional Certification Exam Sample Questions (Q22-Q27):

NEW QUESTION # 22

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 applied to large public-interest entities with 500 or more employees, such as listed companies, credit institutions, and insurance undertakings.
- B. The CSRD was introduced to address the limitations of the NFRD in scope and reporting requirements.
- 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 NFRD required all companies in the EU to include a non-financial statement in their annual reports.

Answer: A,B

Explanation:

The Corporate Sustainability Reporting Directive (CSRD) replaced the Non-Financial Reporting Directive (NFRD) to address its limitations in scope and reporting requirements. Below are the explanations for each option:

* A. False- The NFRD did not require all companies in the EU to include a non-financial statement.

Instead, it applied only to large public-interest entities with 500 or more employees.

* B. True- The NFRD applied to large public-interest entities, including listed companies, banks, and insurance firms with more than 500 employees.

* C. False- The NFRD did not mandate external assurance for sustainability information. The CSRD introduced mandatory assurance at the EU level.

* D. False- The CSRD did not replace the NFRD; rather, it expanded and strengthened reporting requirements. The NFRD was replaced by the CSRD, but not the other way around.

* E. True- The CSRD was introduced to improve the scope and depth of sustainability reporting compared to the NFRD.

It expanded the number of entities required to report, standardized disclosures via ESRS, and introduced third-party assurance requirements.

Key Differences Between CSRD and NFRD

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 # 23

Which of the following correctly fills the gaps in the paragraph below?

Under the ESRS, engagement with affected stakeholders is a core element of _____. The outcome of the due diligence process informs _____. The ESRS encourage further engagement with stakeholders to collect their input and feedback on the organization's conclusions regarding _____.

- A. the material impacts, risks, and opportunities; due diligence; the materiality assessment
- B. due diligence; the materiality assessment; the material impacts, risks, and opportunities
- C. the materiality assessment; the material impacts, risks, and opportunities; due diligence
- D. the materiality assessment; due diligence; the material impacts, risks, and opportunities

Answer: B

Explanation:

Under the ESRS, engagement with affected stakeholders is a core element of due diligence. The outcome of the due diligence process informs the materiality assessment. The ESRS encourage further engagement with stakeholders to collect their input and feedback on the organization's conclusions regarding the material impacts, risks, and opportunities.

This sequence is supported by the official text of Commission Delegated Regulation (EU) 2023/2772 and various ESRS-related documents. The standard emphasizes due diligence as a starting point for the materiality assessment process. The assessment then determines the organization's material impacts, risks, and opportunities, which is crucial for effective stakeholder engagement.

* **Due Diligence:** The ESRS process starts with due diligence, as outlined in the Commission Delegated Regulation (EU) 2023/2772, to identify relevant sustainability matters and affected stakeholders.

* **Materiality Assessment:** The findings from the due diligence process are then used to inform the materiality assessment, as discussed in EFRAG's guidance documents.

* **Material Impacts, Risks, and Opportunities:** Finally, the organization engages with stakeholders to review and refine its conclusions about material impacts, risks, and opportunities, as per the ESRS requirements.

References:

* Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU

* EFRAG Guidance on Materiality Assessment in ESRS

* ESRS Due Diligence Framework, as outlined in Compilation Explanations and Mapping Sustainability Matters with Disclosure Requirements

NEW QUESTION # 24

EcoFurniture Inc., an organization producing eco-friendly furniture, is conducting Step B of its double materiality assessment. During this step it identifies potential deforestation impacts in its upstream value chain due to its timber sourcing and reputational risks related to environmental standards compliance. Which of the following actions should EcoFurniture take during Step B to ensure a comprehensive assessment of its actual and potential IROs? Select all that apply.

- **A. Screen sustainability matters listed in ESRS 1 AR 16 and compare them to its entity-specific sustainability matters.**
- B. Ignore potential risks in the downstream value chain, as they are less material.
- **C. Use scientific research to validate sustainability trends and risks in the forestry sector.**
- **D. Conduct stakeholder engagement with local communities near timber supply locations.**

Answer: A,C,D

Explanation:

EcoFurniture Inc. is performing Step B of its double materiality assessment under ESRS, which involves identifying and assessing impacts, risks, and opportunities (IROs) from both an impact materiality and financial materiality perspective.

During Step B, the organization must:

* Compare entity-specific sustainability matters to ESRS 1 AR 16

* Screening sustainability matters listed in ESRS 1 AR 16 ensures that EcoFurniture Inc. identifies all potential material topics and aligns them with its specific sustainability context.

* Action # (A) is correct

* Engage with affected stakeholders

* Stakeholder engagement is a key requirement in the ESRS double materiality process, especially for industries with environmental and social impacts, such as deforestation risks in EcoFurniture's timber sourcing.

* ESRS 2 IRO-1 explicitly states that stakeholder engagement is necessary to validate materiality assessments.

* Action # (B) is correct

* Consider downstream impacts

* ESRS mandates assessing both upstream and downstream sustainability impacts. Ignoring potential risks in the downstream value chain is not aligned with ESRS requirements.

* Action # (C) is incorrect

* Use scientific research to validate sustainability trends and risks

* The use of scientific evidence is an essential part of assessing sustainability matters. ESRS encourages leveraging research and external data to confirm industry-specific sustainability risks.

* Action # (D) is correct

Conclusion: EcoFurniture Inc. must integrate stakeholder engagement, scientific research, and systematic comparison of sustainability matters to ESRS requirements to ensure a robust Step B materiality assessment. Ignoring the downstream value chain is not permissible under ESRS.

* Commission Delegated Regulation (EU) 2023/2772

NEW QUESTION # 25

Which of the following elements are included in the scope of a CSRD assurance engagement? Select all that apply.

- A. Compliance with the requirement to tag the sustainability reporting
- B. Verification of the company's financial statements
- C. Compliance of the reporting with the relevant ESRS

Answer: A,C

Explanation:

ACSRD assurance engagement primarily focuses on ensuring compliance with the ESRS and the proper digital tagging of sustainability information. The elements included in the assurance scope are:

* B. Compliance of the reporting with the relevant ESRS#

* Assurance engagements under the CSRD verify whether sustainability reports comply with the European Sustainability Reporting Standards (ESRS).

* The assurance provider reviews disclosures to ensure alignment with ESRS requirements, including double materiality assessments and mandatory data points.

* C. Compliance with the requirement to tag the sustainability reporting#

* CSRD requires that sustainability information be digitally tagged using the European Single Electronic Format (ESEF) to ensure machine readability and comparability.

* Assurance providers verify the correct application of this tagging requirement, ensuring consistency with XBRL (eXtensible Business Reporting Language) standards.

* ACSRD assurance engagement does not cover financial statements.

* Financial audits are conducted separately, under the International Financial Reporting Standards (IFRS) or local GAAP requirements.

* Sustainability assurance only applies to non-financial sustainability disclosures under ESRS.

Why is A. Verification of the company's financial statements# incorrect? Conclusion: The scope of a CSRD assurance engagement includes #Compliance with ESRS(B)#Verification of digital tagging(C)#Not financial statement audits(A) Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:

* Commission Delegated Regulation (EU) 2023/2772, ESRS assurance scope.

* EU Sustainable Finance Platform Report (2025): Confirmation of digital tagging as part of CSRD assurance.

NEW QUESTION # 26

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

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

Answer: D

NEW QUESTION # 27

.....

By these three versions of ESRS-Professional practice materials we have many repeat orders in a long run. The PDF version helps you read content easier at your process of studying with clear arrangement, and the PC Test Engine version of ESRS-Professional practice materials allows you to take stimulation exam to check your process of exam preparing, which support windows system only. Moreover, there is the APP version of ESRS-Professional practice materials, you can learn anywhere at any time with it at your cellphones without the limits of installation.

Trustworthy ESRS-Professional Source: <https://www.prep4away.com/GRI-certification/braindumps.ESRS-Professional.etc.file.html>

I can say that no one can know the ESRS-Professional study guide better than them and our quality of the ESRS-Professional learning quiz is the best, The combination of ESRS-Professional exam guide and sweet service is a winning combination for our company, so you can totally believe that we are sincerely hope you can pass the ESRS-Professional exam, and we will always provide you help and solutions with pleasure, please contact us through email then, Do not underestimate the value of our GRI ESRS-Professional exam dumps because it is the make-or-break point of your career.

At the same time, you have a big responsibility, because the ESRS-Professional person in front of the camera is depending on you to make him look good, Anonymous types support IntelliSense.

I can say that no one can know the ESRS-Professional Study Guide better than them and our quality of the ESRS-Professional learning quiz is the best, The combination of ESRS-Professional exam guide and sweet service is a winning combination for our company, so you can totally believe that we are sincerely hope you can pass the ESRS-Professional exam, and we will always provide you help and solutions with pleasure, please contact us through email then.

Pass Guaranteed 2025 GRI Pass-Sure ESRS-Professional: ESRS Professional Certification Exam Mock Exams

Do not underestimate the value of our GRI ESRS-Professional exam dumps because it is the make-or-break point of your career, If you choose our ESRS-Professional study torrent, we can promise that you will not miss any focus about your ESRS-Professional exam.

The claim for Warranty should New ESRS-Professional Exam Fee be filed in within the 7 days of failure of the exam,

- ESRS-Professional Exam Mock Exams - High-quality Trustworthy ESRS-Professional Source Pass Success □ Search for [ESRS-Professional] and easily obtain a free download on □ www.pdf dumps.com □ □ Test ESRS-Professional Simulator Online
- ESRS-Professional Exam Mock Exams - High-quality Trustworthy ESRS-Professional Source Pass Success □ The page for free download of ☼ ESRS-Professional □ ☼ □ on ► www.pdfvce.com ◀ will open immediately □ ESRS-Professional Reliable Exam Blueprint
- 2025 Accurate ESRS-Professional Mock Exams | 100% Free Trustworthy ESRS Professional Certification Exam Source ♥ Open 「 www.prep4pass.com 」 and search for ► ESRS-Professional ◀ to download exam materials for free □ ESRS-Professional Most Reliable Questions
- 100% Pass Quiz GRI - ESRS-Professional Perfect Mock Exams □ ➡ www.pdfvce.com □ is best website to obtain 《 ESRS-Professional 》 for free download □ Test ESRS-Professional Simulator Online
- Updated ESRS-Professional Demo □ Test ESRS-Professional Cram Review □ New ESRS-Professional Exam Guide □ Search for □ ESRS-Professional □ and obtain a free download on □ www.pass4test.com □ □ New ESRS-Professional Exam Guide
- ESRS-Professional Reliable Dumps Pdf □ Test ESRS-Professional Cram Review ♣ ESRS-Professional Technical Training □ Search on ☼ www.pdfvce.com □ ☼ □ for ⇒ ESRS-Professional ⇐ to obtain exam materials for free download □ Test ESRS-Professional Cram Review
- Newest ESRS-Professional Mock Exams Spend Your Little Time and Energy to Pass ESRS-Professional: ESRS Professional Certification Exam exam □ Copy URL □ www.vceengine.com □ open and search for (ESRS-Professional) to download for free □ New ESRS-Professional Exam Guide
- Newest ESRS-Professional Mock Exams Spend Your Little Time and Energy to Pass ESRS-Professional: ESRS Professional Certification Exam exam □ Easily obtain ⇒ ESRS-Professional ⇐ for free download through ➡ www.pdfvce.com □ □ Latest ESRS-Professional Exam prep
- Pass Guaranteed Quiz 2025 GRI ESRS-Professional: ESRS Professional Certification Exam Latest Mock Exams □ Easily obtain ➡ ESRS-Professional □ for free download through 「 www.actual4labs.com 」 □ ESRS-Professional Most Reliable Questions
- ESRS-Professional Study Guide Pdf □ ESRS-Professional Study Guide Pdf □ ESRS-Professional Test Centres □ Search for (ESRS-Professional) and download it for free immediately on ✓ www.pdfvce.com □ ✓ □ ESRS-Professional Actual Test Answers
- ESRS-Professional Technical Training □ New ESRS-Professional Exam Test □ Updated ESRS-Professional Demo □ Immediately open ➡ www.real4dumps.com □ and search for ► ESRS-Professional ◀ to obtain a free download □ □ ESRS-Professional Reliable Exam Blueprint
- www.stes.tyc.edu.tw, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, myportal.utt.edu.tt, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw, forum2.isky.hk, elearning.eauquardho.edu.so, www.stes.tyc.edu.tw, free.ulearners.org, Disposable vapes

What's more, part of that Prep4away ESRS-Professional dumps now are free: <https://drive.google.com/open?>

id=1eFBjPifLThTDY_MZDIKGtBd8vb0dxusU