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## GRI ESRS Professional Certification Exam Sample Questions (Q12-Q17):

### NEW QUESTION # 12

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

**Answer: A**

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 # 13

Which of the following are key steps in preparing to develop an ESRS report?  
Select all that apply.

- A. Preparing for materiality assessment.
- B. Benchmarking and gap analysis.
- C. Focusing solely on financial data collection.
- D. Setting up internal controls and stakeholder engagement processes.
- E. Disregarding stakeholder opinions.
- F. Planning for external assurance.

**Answer: A,B,D,F**

Explanation:

Preparing an ESRS report involves multiple key steps to ensure compliance with CSRD requirements. Below is an evaluation of each option:

- \* A. True-Internal controls and stakeholder engagement are critical for ensuring accurate sustainability reporting. Stakeholders play a role in materiality assessments and governance structures.
- \* B. True-Materiality assessment is essential to determine which sustainability matters are most relevant for disclosure. The ESRS framework requires organizations to report only on material sustainability topics.
- \* C. False-Stakeholder opinions are crucial in sustainability reporting. Organizations must engage with employees, customers, investors, and affected communities to identify material sustainability matters.
- \* D. True-Benchmarking and gap analysis help companies compare their sustainability performance against ESRS requirements, industry best practices, and peer organizations.
- \* E. False-Sustainability reporting goes beyond financial data collection. The ESRS requires environmental, social, and governance (ESG) disclosures, which include qualitative and quantitative indicators.
- \* F. True-Planning for external assurance is critical under the CSRD mandate, as limited assurance is required initially, progressing to reasonable assurance by 2028.

Key Steps in ESRS Report Preparation

Purpose

Internal Controls & Stakeholder Engagement

Ensure accuracy and transparency in reporting

Materiality Assessment

Identify key sustainability topics for disclosure

Benchmarking & Gap Analysis

Compare with industry standards and ESRS requirements

External Assurance Planning

Prepare for third-party validation of sustainability data

\* Commission Delegated Regulation (EU) 2023/2772, Sections on Materiality Assessment, Internal Controls, and Assurance.

Official References:

### NEW QUESTION # 14

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

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

**Answer: B,C,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 # 15

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

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

**Answer: B,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 # 16

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

**Answer: C**

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 # 17

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