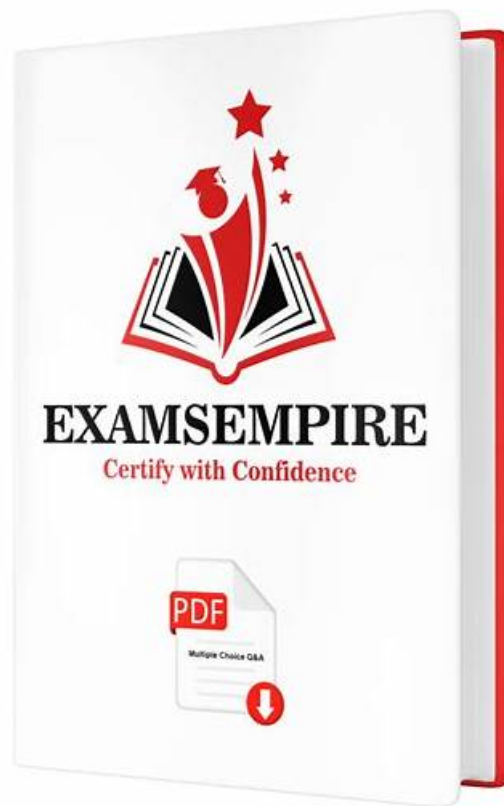


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GRI ESRS Professional Certification Exam Sample Questions (Q24-Q29):

NEW QUESTION # 24

Which activities are part of Step A: Understanding the Context in the double materiality assessment process?

Select all options that apply.

- A. Engaging with affected stakeholders to gather input
- B. Analyzing the legal and regulatory landscape
- C. Mapping the organization's value chain
- D. Developing a list of material risks and opportunities

Answer: A,B,C

Explanation:

The double materiality assessment process consists of multiple steps, with Step A: Understanding the Context focusing on setting the groundwork for identifying material impacts, risks, and opportunities (IROs).

Step A includes:

- * Mapping the organization's value chain (Option A)
- * This step involves identifying all elements of the organization's value chain, including suppliers, distributors, and business partners, to understand where sustainability impacts occur.
- * It helps in pinpointing potential sustainability matters, risks, and opportunities related to both impact and financial materiality.
- * Engaging with affected stakeholders to gather input (Option B)
- * Stakeholder engagement is a critical part of the materiality assessment as it informs the organization about direct and indirect sustainability impacts.
- * The ESRS guidance stresses that businesses must engage with affected stakeholders (e.g., employees, communities, consumers) and sustainability experts as part of the due diligence process.
- * Analyzing the legal and regulatory landscape (Option C)
- * Organizations must review applicable laws, regulatory frameworks, and international sustainability commitments that may affect their sustainability reporting obligations.
- * This ensures compliance with EU regulations (CSRD, ESRS, Taxonomy Regulation, SFDR) and other relevant legal requirements.
- * D. Developing a list of material risks and opportunities
- * This step belongs to Step B: Identifying Material Sustainability Matters, where the organization formally identifies and assesses material IROs. Step A is only about gathering contextual information to inform this process.
- * Commission Delegated Regulation (EU) 2023/2772, Section 3.3- Double materiality and materiality assessment process.
- * EFRAG IG 1: Materiality Assessment, Chapter 2.2- Understanding the context and engagement with affected stakeholders.
- * EFRAG Compilation of Explanations January-November 2024- Provides clarifications on stakeholder engagement and legal context review in Step A.

Incorrect Answer: Official References:

NEW QUESTION # 25

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 # 26

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

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

Answer: B,C,D

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 # 27

Which of the following is included in the environmental section of the topical ESRS?

- A. Data about corporate governance and board diversity
- B. Information about the organization's financial performance
- C. Disclosures relating to environmental objectives defined in the EU Taxonomy
- D. Disclosures relating to social impact and labor rights

Answer: C

Explanation:

The Environmental Section of the topical ESRS includes disclosure requirements covering environmental sustainability matters. This section specifically relates to environmental objectives as defined in the EU Taxonomy, ensuring alignment with broader European sustainability goals.

The topical ESRS environmental standards (ESRS E1 - E5) cover:

- * ESRS E1- Climate Change (Mitigation & Adaptation)
- * ESRS E2- Pollution
- * ESRS E3- Water and Marine Resources
- * ESRS E4- Biodiversity and Ecosystems
- * ESRS E5- Resource Use and Circular Economy

These standards align with the environmental objectives of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and require organizations to report on their material environmental impacts, risks, and opportunities (IROs).

- * A. Social impact and labor rights: #Incorrect, as this belongs to the Social (S) section (ESRS S1 - S4).
- * B. Financial performance information: #Incorrect, as this is part of financial reporting, not ESRS environmental disclosures.
- * D. Corporate governance and board diversity: #Incorrect, as governance matters are covered under ESRS G1 Business Conduct.
- * Commission Delegated Regulation (EU) 2023/2772
- * Compilation Explanations January - November 2024

Why Other Options Are Incorrect: Official References:

NEW QUESTION # 28

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

Answer: D

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.

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 # 29

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