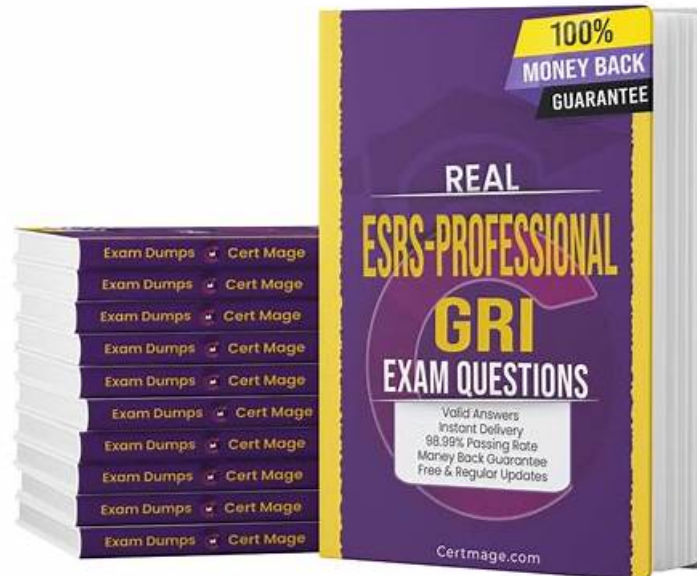


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GRI ESRS Professional Certification Exam Sample Questions (Q23-Q28):

NEW QUESTION # 23

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 # 24

Which of the following statements best captures the shift introduced by the CSRD compared to the NFRD?

- A. The CSRD maintains the NFRD's voluntary approach to assurance, allowing organizations to select their own providers and define the assurance scope.
- B. The CSRD introduces mandatory assurance for ESRS reporting, with defined requirements for scope, standards, and providers.
- C. The CSRD eliminates the need for sustainability reporting assurance entirely, simplifying compliance for organizations.

Answer: B

Explanation:

The Corporate Sustainability Reporting Directive (CSRD) significantly strengthens sustainability reporting and assurance requirements compared to the Non-Financial Reporting Directive (NFRD). The key shift introduced by CSRD is the mandatory assurance of sustainability reports, which includes defined standards, scope, and providers.

Key Differences Between CSRD and NFRD:

Feature

NFRD (Previous Directive)

CSRD (New Directive)

Assurance Requirement

Voluntary

Mandatory

Who Can Provide Assurance?

Organizations could choose any provider

Member States decide between statutory auditors and independent assurance providers

Assurance Scope Limited guidance Defined ESRS-based scope Assurance Level No formal requirement Limited assurance initially, transitioning to reasonable assurance by

2028 Reporting Scope Limited to large public-interest entities Expanded to all large companies and listed SMEs Disclosure

Framework High-level requirements Detailed ESRS framework with sector-specific standards

* Mandatory Assurance:

* Unlike the NFRD, the CSRD requires sustainability reports to be assured by an independent external provider.

* The assurance process follows ESRS standards to ensure consistency.

* Defined Standards and Scope:

* CSRD specifies the scope of assurance, focusing on material sustainability disclosures, governance, and risk disclosures.

* The European Commission is developing a standard methodology for assurance.

* Transition to Reasonable Assurance:

* Initially, limited assurance is required.

* By October 2028, the EU aims to transition to reasonable assurance, aligning sustainability assurance with financial audits.

* Option A: Incorrect - The CSRD makes assurance mandatory, whereas the NFRD had a voluntary approach.

* Option B: Incorrect - The CSRD does not eliminate sustainability reporting assurance; it makes it more structured and rigorous.

Key Provisions of the CSRD: Why Other Answers Are Incorrect: Thus, the correct answer is C: The CSRD introduces mandatory assurance for ESRS reporting, with defined requirements for scope, standards, and providers.

Official References:

* CSRD Directive (EU) 2022/2464- Assurance Provisions.

* EU Platform on Sustainable Finance Report (February 2025)- Assurance and Compliance Guidelines.

* CEA OB Guidelines on Assurance of Sustainability Reporting (2024)- Limited Assurance Transitioning to Reasonable Assurance.

NEW QUESTION # 25

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

Select all options that apply.

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

Answer: A,C,D

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 # 26

Which activities are part of Step A: Understanding the Context in the double materiality assessment process?
Select all options that apply.

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

Answer: A,C,D

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 # 27

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 # 28

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