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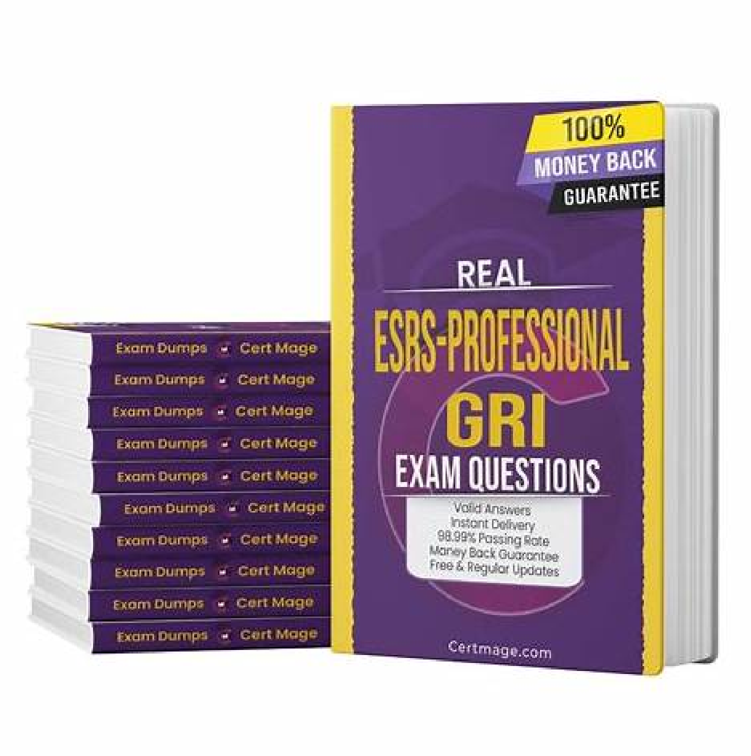

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GRI ESRS Professional Certification Exam Sample Questions (Q29-Q34):

NEW QUESTION # 29

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

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

Answer: B,C,D

Explanation:
Thedouble materiality assessment processconsists of multiple steps, withStep A: Understanding the Contextfocusing 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 withEU regulations (CSRD, ESRS, Taxonomy Regulation, SFDR) and other relevant legal requirements.
* D. Developing a list of material risks and opportunities
* This step belongs toStep 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 # 30
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. Conduct stakeholder engagement with local communities near timber supply locations.
- B. Ignore potential risks in the downstream value chain, as they are less material.
- C. Screen sustainability matters listed in ESRS 1 AR 16 and compare them to its entity-specific sustainability matters.
- D. Use scientific research to validate sustainability trends and risks in the forestry sector.

Answer: A,C,D

Explanation:
EcoFurniture Inc. is performingStep B of its double materiality assessmentunder ESRS, which involves identifying and assessingimpacts, risks, and opportunities (IROs)from both animpact materialityand financial materialityperspective.
During Step B, the organization must:
* Compare entity-specific sustainability matters to ESRS 1 AR 16
* Screening sustainability matters listed in ESRS 1 AR 16ensures that EcoFurniture Inc.
identifies allpotential material topicsand aligns them with itsspecific sustainability context.
* Action:#(A) is correct
* Engage with affected stakeholders
* Stakeholder engagementis a key requirement in the ESRSdouble 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 tovalidate materiality assessments.
* Action:#(B) is correct
* Consider downstream impacts
* ESRS mandates assessingboth upstream and downstreamsustainability 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
* Theuse of scientific evidenceis 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 integratestakeholder engagement, scientific research, and systematic comparison of sustainability matters to ESRS requirementsto ensure a robust Step B materiality assessment.Ignoring the downstream value chain is not permissibleunder ESRS.
* Commission Delegated Regulation (EU) 2023/2772
* Compilation Explanations January - November 2024
Official References:

NEW QUESTION # 31
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 social impact and labor rights
- D. Disclosures relating to environmental objectives defined in the EU Taxonomy

Answer: D

Explanation:
TheEnvironmental Sectionof the topical ESRS includes disclosure requirements covering environmental sustainability matters. This section specifically relates toenvironmental objectives as defined in the EU Taxonomy, ensuring alignment with broader European sustainability goals.
Thetopical 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 standardsalign with the environmental objectives of the EU Taxonomy Regulation(Regulation (EU) 2020/852) andrequire organizations to report on their material environmental impacts, risks, and opportunities (IROs).
* A. Social impact and labor rights:#Incorrect, as this belongs to theSocial (S) section(ESRS S1 - S4).
* B. Financial performance information:#Incorrect, as this is part offinancial 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 # 32
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 required all companies in the EU to include a non-financial statement in their annual reports.
- B. The NFRD applied to large public-interest entities with 500 or more employees, such as listed companies, credit institutions, and insurance undertakings.
- C. The CSRD was introduced to address the limitations of the NFRD in scope and reporting requirements.
- D. The NFRD replaced the CSRD to expand reporting requirements and organization coverage.
- E. The NFRD mandated external assurance for sustainability information in all Member States.

Answer: B,C

Explanation:
TheCorporate Sustainability Reporting Directive (CSRD)replaced theNon-Financial Reporting Directive (NFRD)to address itslimitationsin scope and reporting requirements. Below are the explanations for each option:
* A. False- The NFRDdid notrequire all companies in the EU to include a non-financial statement.
Instead, itapplied only to large public-interest entitieswith 500 or more employees.
* B. True- The NFRD applied tolarge public-interest entities, includinglisted companies, banks, and insurance firms with more than 500 employees.
* C. False- The NFRDdid not mandate external assurancefor sustainability information. TheCSRD introduced mandatory assuranceat the EU level.
* D. False- The CSRDdid not replace the NFRD; rather, itexpanded and strengthened reporting requirements. TheNFRD was replaced by the CSRD, but not the other way around.
* E. True- TheCSRD was introduced to improve the scope and depth of sustainability reporting compared to the NFRD. Itexpanded the number of entities required to report, standardized disclosures via ESRS, and introduced third-party assurance requirements.
Key Differences Between CSRD and NFRDFeature
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 # 33
Which principles are essential for incorporating information by reference in the sustainability statement?

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

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 beexplicitly identifiedin 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 meetthe same technical digitalization standardsas 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 thesame level of assurance as the sustainability statement itself, ensuring reliability and accuracy.
* (B) It can be published later than the management report.
* ESRSdoes not allowreferenced 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 areA, C, and D.

NEW QUESTION # 34
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