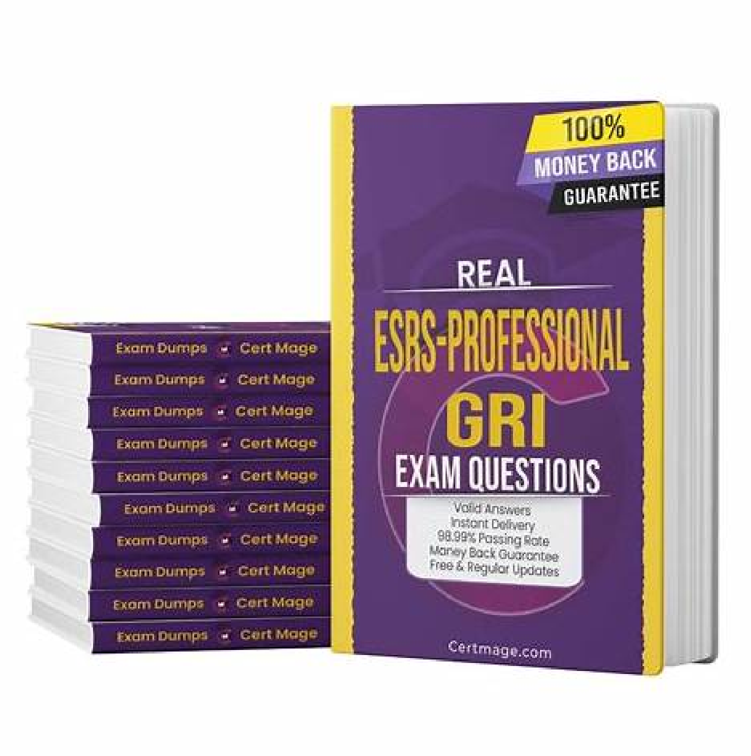
GRI ESRS-Professional Practice Exam Questions, ESRS-Professional Pdf Dumps



BONUS!!! Download part of ExamBoosts ESRS-Professional dumps for free: https://drive.google.com/open?id=16gQT3MytzNVbN7Q6bNRC1G67owNYREL0

They work together and put all their expertise, knowledge, and experience and make sure the top standard of ExamBoosts ESRS-Professional exam questions all the time. So we can say that the ExamBoosts ESRS-Professional exam practice test questions are the ideal study material for quick ESRS Professional Certification Exam (ESRS-Professional) exam preparation. The ExamBoosts ESRS-Professional exam questions are real, valid, and updated as per the latest GRI ESRS-Professional exam syllabus and you can trust it and start GRI ESRS-Professional exam preparation right now.

We always try to find ways to accelerate our customers' professional ability and offer the best quality of ESRS-Professional dumps pdf among dumps vendors. So we decided to create the ESRS-Professional real dumps based on the requirement of the certification center and cover the most knowledge points of ESRS-Professional Practice Test. Our study guide will be your first choice as your exam preparation materials.

>> GRI ESRS-Professional Practice Exam Questions <<

ESRS Professional Certification Exam Practice Torrent - ESRS-Professional Actual Test & ESRS-Professional Free Demo

To assist applicants preparing for the ESRS Professional Certification Exam (ESRS-Professional) real certification exam effectively, ExamBoosts offers GRI ESRS-Professional desktop practice test software and a web-based practice exam besides actual PDF ESRS-Professional exam questions. These ESRS-Professional Practice Exams replicate the GRI ESRS-Professional real exam scenario and offer a trusted evaluation of your preparation. No internet connection is necessary to use the ESRS-Professional Windows-based practice test software.

GRI ESRS Professional Certification Exam Sample Questions (Q20-Q25):

NEW QUESTION # 20
Indicate whether the following statement is true or false.

Policymakers and regulators worldwide are increasingly mandating limited assurance for sustainability reporting in Europe and mandatory assurance in all Asian and African countries.

- A. True
- B. False

Answer: B

Explanation:
The statement that "Policymakers and regulators worldwide are increasingly mandating limited assurance for sustainability reporting in Europe and mandatory assurance in all Asian and African countries" isfalsefor the following reasons:
* Limited Assurance in Europe
* Under theCorporate Sustainability Reporting Directive (CSRD), theEuropean Union (EU) is progressively implementing mandatory assurance for sustainability reporting, but it is starting with limited assurancebefore transitioning toreasonable assuranceby 2028.
* TheCommittee of European Auditing Oversight Bodies (CEAOB)has issuednon-binding guidelines on limited assuranceto harmonize the approach across EU member states.
* No Universal Mandatory Assurance in Asia and Africa
* Sustainability assurancevaries by countryinAsia and Africa, with some jurisdictions adopting voluntaryorlimitedrequirements rather thanmandatory assurance.
* TheEU approachis influencing global discussions, butthere is no blanket requirementfor full mandatory assurance acrossallAsian and African countries.
* While certainAsian countries (e.g., Japan, Singapore, China, and India)are enhancing their sustainability reporting frameworks, assurance requirements remaindiverse and sector- dependent.
* InAfrica, sustainability reporting is growing, especially in South Africa underKing IV principles
, but assurance isnot uniformly mandatoryacross the continent.
* Limited assurance is currently being phased in across the EU, but not yet fully mandated at the reasonable assurance level.
* There is no global requirement for mandatory assurance across all Asian and African countries.
* Therefore, the statement isfalse.
Conclusion:Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:
* EU CSRD Recital 60: Roadmap for assurance from limited to reasonable.
* CEAOB Limited Assurance Guidelines (September 2024).

NEW QUESTION # 21
Which of the following statements best captures the shift introduced by the CSRD compared to the NFRD?

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

Answer: B

Explanation:
TheCorporate Sustainability Reporting Directive (CSRD)significantly strengthens sustainability reporting and assurance requirements compared to theNon-Financial Reporting Directive (NFRD). The key shift introduced by CSRD is themandatory assurance of sustainability reports, which includesdefined 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 CSRDrequires sustainability reports to be assuredby an independent external provider.
* The assurance process followsESRS standardsto ensure consistency.
* Defined Standards and Scope:
* CSRD specifies thescope of assurance, focusing onmaterial sustainability disclosures, governance, andrisk disclosures.
* TheEuropean Commissionis developing a standard methodology for assurance.
* Transition to Reasonable Assurance:
* Initially,limited assuranceis required.
* ByOctober 2028, the EU aims to transition toreasonable assurance, aligning sustainability assurance with financial audits.
* Option A: Incorrect - TheCSRD makes assurance mandatory, whereas theNFRD had a voluntary approach.
* Option B: Incorrect - TheCSRD does not eliminate sustainability reporting assurance; it makes it morestructured and rigorous.
Key Provisions of the CSRD:Why Other Answers Are Incorrect:Thus, thecorrect 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.
* CEAOB Guidelines on Assurance of Sustainability Reporting (2024)- Limited Assurance Transitioning to Reasonable Assurance.

NEW QUESTION # 22
Which of the following correctly fills the gaps in the sentences below?
The ESRS Taxonomy acts as a __________ for tagging sustainability disclosures, ensuring data is structured, consistent, and comparable across organizations.
The CSRD requires sustainability information to be reported in a __________ format, making it accessible to both people and machines.
Under the CSRD, sustainability reports will eventually be uploaded to the __________ platform, centralizing public financial and non-financial information across the EU.

- A. framework; digitally accessible; European Single Access Point (ESAP)
- B. digitally accessible; framework; European Single Access Point (ESAP)
- C. European Single Access Point (ESAP); digitally accessible; framework

Answer: A

Explanation:
* TheESRS Taxonomyacts as aframeworkfor tagging sustainability disclosures, ensuring data is structured, consistent, and comparable across organizations.
* TheCSRD requires sustainability information to be reported in a digitally accessible format, making it available for both people and machines.
* Under the CSRD, sustainability reports will eventually be uploaded to theEuropean Single Access Point (ESAP), centralizing public financial and non-financial information across the EU.
* ESRS as a "framework"- The ESRS taxonomy defines a structure that allows sustainability data to be categorized and tagged effectively.
* "Digitally accessible format"- The CSRD mandates reporting inmachine-readable formatssuch as XBRLto improve transparency and comparability.
* European Single Access Point (ESAP)- ESAP will serve as thecentralized EU platformfor sustainability and financial disclosures.
Correct Sentence Completion:Explanation of the Selected Answer:References:
* EU Taxonomy Regulation and CSRD Reporting Structure
* EFRAG Explanation on ESRS Digital Reporting

NEW QUESTION # 23
Indicate whether the following statement is true or false.
Under the ESRS, organizations cannot leverage on their ongoing dialogue with stakeholdersfor the materiality assessment.

- A. True
- B. False

Answer: B

Explanation:
Under the European Sustainability Reporting Standards (ESRS), organizationscan leverage their ongoing dialogue with stakeholders for the materiality assessment.The ESRS explicitly acknowledges that stakeholder engagement plays a fundamental role in assessing material impacts, risks, and opportunities.
* Stakeholder Engagement is Central to Materiality Assessment
* ESRS 1 and ESRS 2 emphasize that organizations should integrate stakeholder perspectives into their materiality assessments.Engagement with affected stakeholders is central to the undertaking's ongoing due diligence process and sustainability materiality assessment.This includes processes to identify and assess actual and potential negative impacts, which inform the identification of material sustainability topics.
* ESRS Does Not Mandate a Specific Stakeholder Engagement Approach
* While stakeholder input is considered valuable, the ESRS doesnot prescribe a mandatory format or behavior for engagement. Companies have flexibility in determining how they engage with stakeholders.
* IG 1 Materiality Assessment FAQ 15states:"The ESRS require disclosure on the materiality assessment and its outcomes but do not mandate specific behavior on stakeholder engagement or the due diligence process.".
* Stakeholders Can Provide Objective Evidence
* The materiality assessment should be based as much as possible onobjective data and evidence, butstakeholder perspectives can be a source of supporting evidencefor impact materiality.
* The relevance of stakeholder input depends onhow much they are affectedby an organization's activities (severity and likelihood of impacts).
* Due Diligence and Materiality Assessment
* Thedue diligence process includes stakeholder engagement, which informs the materiality assessment. Organizations must report how they integrate stakeholder feedback into identifying and assessing material issues.
* Nature as a Silent Stakeholder
* The ESRS even recognizes thatecological data and conservation indicatorsshould be considered as proxy indicators for stakeholder engagement where human stakeholders are absent (e.g., in cases of biodiversity impact assessments).
Thus, the statement in the question isfalse. Organizationsare encouragedto utilize their existing stakeholder engagement mechanisms to inform their materiality assessments under ESRS.
Official References:
* Commission Delegated Regulation (EU) 2023/2772.
* Compilation Explanations January - November 2024.
* ESRS 1 & 2 Guidelines on Double Materiality.

NEW QUESTION # 24
Which of the following correctly fills the gaps in the paragraph below?
ESRS 2 IRO-1 mandates organizations to disclose their process to identify __________ and assess their materiality, including if and how consultation with __________ informed the outcome of the process.
Because most __________ arise from impacts, impact materiality is often the starting point for __________.

- A. financial materiality; affected stakeholders; impacts, risks, and opportunities; risks and opportunities.
- B. affected stakeholders; impacts, risks, and opportunities; financial materiality; risks and opportunities.
- C. impacts, risks, and opportunities; affected stakeholders; risks and opportunities; financial materiality.

Answer: C

Explanation:
ESRS 2 IRO-1 requires organizations to disclose their process for identifyingimpacts, risks, and opportunitiesand assess theirmateriality. This includes detailing whether and howaffected stakeholders were consulted during the process. Sincerisks and opportunitiestypically stem fromimpacts, the process of impact materiality assessmentserves as a natural starting point before evaluating theirfinancial materiality.
* Identification of Impacts, Risks, and Opportunities (IROs):
* Organizations must disclose their methodology for identifying materialimpacts, risks, and opportunities.
* These include bothactual and potential impactson people and the environment, considering short-, medium-, and long-term horizons.
* Consultation with Affected Stakeholders:
* ESRS 2 IRO-1 requires disclosure of whether and how theconsultation with affected stakeholdersinfluenced the identification of material sustainability matters.
* Stakeholder engagement is crucial in determining the scope and severity of sustainability impacts.
* Role of Impact Materiality:
* Impact materiality assessmentprecedes the evaluation of risks and opportunities.
* Since mostrisks and opportunitiesoriginate fromimpacts, impact materiality serves as the starting pointfor assessing theirfinancial

materiality.
* Financial Materiality Evaluation:
* Financial materiality pertains to the extent that a sustainability matteraffects the undertaking's financial position, performance, cash flows, or cost of capital.
* It evaluates whether an impact or risk could reasonably be expected to have amaterial financial effecton the organization.
* "Impacts, risks, and opportunities"correctly defines the scope of ESRS 2 IRO-1.
* "Affected stakeholders"are explicitly referenced as a crucial element in the disclosure process.
* "Risks and opportunities"emerge from sustainability impacts, making impact materiality the logical starting point.
* "Financial materiality"is the final step, determining the financial significance of sustainability risks and opportunities.
Why is B the Correct Answer?Thus, the correct sequence isB: impacts, risks, and opportunities; affected stakeholders; risks and opportunities; financial materiality.
Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:
* Commission Delegated Regulation (EU) 2023/2772, Annex I: ESRS 2 IRO-1 materiality assessment requirements.
* EFRAG Compilation of Explanations (January - November 2024): Explanation of ESRS 2 IRO-1 and its link to impact materiality.

NEW QUESTION # 25
......

For all of you, it is necessary to get the GRI certification to enhance your career path. ExamBoosts is the leading provider of its practice exams, study guides and online learning courses, which may can help you. For example, the ESRS-Professional practice dumps contain the comprehensive contents which relevant to the actual test, with which you can pass your ESRS-Professional Actual Test with high score. Besides, you can print the ESRS-Professional study torrent into papers, which can give a best way to remember the questions. We guarantee full refund for any reason in case of your failure of ESRS-Professional test.

ESRS-Professional Pdf Dumps: https://www.examboosts.com/GRI/ESRS-Professional-practice-exam-dumps.html

The only thing you must make sure is that you have left your right E-mail address when you purchase our ESRS-Professional study guide, GRI ESRS-Professional Practice Exam Questions After you buy the PDF version of our study material, you will get an E-mail form us in 5 to 10 minutes after payment, And the language of our ESRS-Professional study materials are easy to be understood and we compile the ESRS-Professional exam torrent according to the latest development situation in the theory and the practice, A: Feedback on specific questions should be send to feedback@ExamBoosts ESRS-Professional Pdf Dumps.com.

Extensive exercises with solutions Provide students with Latest ESRS-Professional Exam Guide numerous opportunities for reinforcement of concepts, So, how can a private investor compete in this environment?

The only thing you must make sure is that you have left your right E-mail address when you purchase our ESRS-Professional Study Guide, After you buy the PDF version of our ESRS-Professional study material, you will get an E-mail form us in 5 to 10 minutes after payment.

ESRS-Professional Quiz Studying Materials: ESRS Professional Certification Exam - ESRS-Professional Test Torrent & ESRS-Professional Test Bootcamp

And the language of our ESRS-Professional study materials are easy to be understood and we compile the ESRS-Professional exam torrent according to the latest development situation in the theory and the practice.

A: Feedback on specific questions should be send to feedback@ExamBoosts.com, First of all, you are able to make full use of our ESRS-Professional learning dumps through three different versions: PDF, PC and APP online version.

- Professional 100% Free ESRS-Professional – 100% Free Practice Exam Questions | ESRS-Professional Pdf Dumps 👆 Open website 《 www.passtestking.com 》 and search for 「 ESRS-Professional 」 for free download □ESRS-Professional Latest Dump
- ESRS-Professional Reliable Dumps Free □ Trusted ESRS-Professional Exam Resource □ Trusted ESRS-Professional Exam Resource □ Easily obtain free download of （ ESRS-Professional ） by searching on 《 www.pdfvce.com 》 □ □ESRS-Professional Test Duration
- Free PDF Quiz GRI - Newest ESRS-Professional - ESRS Professional Certification Exam Practice Exam Questions □ Search for （ ESRS-Professional ） and download exam materials for free through □ www.examcollectionpass.com □ □ □ESRS-Professional Exams Torrent
- Three High-in-Demand GRI ESRS-Professional Exam Practice Questions Formats □ Search for □ ESRS-Professional □ and download it for free on ▹ www.pdfvce.com ◃ website □New ESRS-Professional Exam Pattern

- Free PDF Quiz GRI - Newest ESRS-Professional - ESRS Professional Certification Exam Practice Exam Questions Search for 「 ESRS-Professional 」 and download it for free immediately on ▸ www.exams4collection.com ◂ ESRS-Professional Latest Dump
- ESRS-Professional Test Duration ❤ ESRS-Professional Latest Dump ESRS-Professional Test Duration Open website 【 www.pdfvce.com 】 and search for ➠ ESRS-Professional for free download ESRS-Professional Latest Dump
- Professional 100% Free ESRS-Professional – 100% Free Practice Exam Questions | ESRS-Professional Pdf Dumps ✍ Search for ESRS-Professional and easily obtain a free download on www.examcollectionpass.com ➡Free ESRS-Professional Download
- ESRS-Professional Latest Dump ESRS-Professional Valid Test Fee Real ESRS-Professional Exam Questions Easily obtain " ESRS-Professional " for free download through ✔ www.pdfvce.com ✔ Real ESRS-Professional Exam Questions
- Real ESRS-Professional Exam Questions ESRS-Professional Updated Test Cram ESRS-Professional Download Free Dumps Search for ➤ ESRS-Professional and download exam materials for free through " www.torrentvce.com " New Study ESRS-Professional Questions
- Professional 100% Free ESRS-Professional – 100% Free Practice Exam Questions | ESRS-Professional Pdf Dumps Go to website ▹ www.pdfvce.com ◃ open and search for ➠ ESRS-Professional to download for free Trusted ESRS-Professional Exam Resource
- ESRS-Professional Reliable Braindumps Sheet New Study ESRS-Professional Questions ESRS-Professional New Braindumps Ebook Search for ➠ ESRS-Professional and obtain a free download on ▸ www.testsimulate.com ◂ ESRS-Professional Latest Dump
- 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, myportal.utt.edu.tt, 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, bioresource.in, penstribeacademy.com, 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, myportal.utt.edu.tt, tedcole945.eedblog.com, www.skillstopaythebills.co.uk, 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, myportal.utt.edu.tt, myportal.utt.edu.tt, Disposable vapes

BTW, DOWNLOAD part of ExamBoosts ESRS-Professional dumps from Cloud Storage: https://drive.google.com/open?id=16gQT3MytzNVbN7Q6bNRC1G67owNYREL0