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GRI ESRS Professional Certification Exam Sample Questions (Q14-Q19):

NEW QUESTION # 14

Indicate whether the following statement is true or false.

All EU Member States decided that only statutory financial auditors are allowed to conduct the assurance of the sustainability statement, excluding other audit firms or Independent Assurance Service Providers.

- A. False
- B. True

Answer: A

Explanation:

Not all EU Member States have decided that only statutory financial auditors are allowed to conduct the assurance of the sustainability statement. The Corporate Sustainability Reporting Directive (CSRD) mandates that sustainability reports be assured by an external party, but it allows Member States to decide whether assurance engagements can be performed by firms other than statutory financial auditors.

* Limited Assurance Requirement:

* The CSRD introduces a phased approach to assurance, starting with limited assurance and transitioning to reasonable assurance over time (expected by 2028).

* Initially, limited assurance is required across all Member States.

* Flexibility for Member States:

* EU Member States have discretion to allow other independent assurance service providers to conduct the sustainability assurance, in addition to statutory auditors.

* Some countries may restrict sustainability assurance to statutory auditors, but this is not an EU-wide rule.

* Upcoming EU Assurance Standards:

* The European Commission is working on developing a common EU assurance standard for sustainability reporting.

* The Committee of European Auditing Oversight Bodies (CEAOB) has issued non-binding guidelines on limited assurance for sustainability reporting.

Key Provisions: Thus, the statement is false because not all EU Member States have restricted sustainability assurance to statutory financial auditors. Some allow other independent assurance providers to conduct the engagements.

Official References:

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

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

* CEOB Guidelines on Limited Assurance for Sustainability Reporting (September 2024).

NEW QUESTION # 15

What features define a digital reporting platform? Select all that apply.

- A. Structured data formats
- B. Real-time updates and compliance tools
- C. Manual data entry processes
- D. Interactive dashboards

Answer: A,B,D

Explanation:

A digital reporting platform under ESRS is designed to enhance the efficiency and accuracy of sustainability disclosures. It must enable seamless reporting and compliance monitoring through advanced digital features.

The defining elements include:

* (A) Structured data formats

* Digital platforms must support structured formats like XBRL (eXtensible Business Reporting Language), ensuring machine-readability and interoperability with financial reporting standards.

* (C) Interactive dashboards

* Platforms often provide visualization tools and dashboards to facilitate analysis and comparison of sustainability data across different periods and entities.

* (D) Real-time updates and compliance tools

* Digital reporting solutions should offer real-time data integration to enable ongoing compliance tracking and alignment with evolving regulatory requirements.

* (B) Manual data entry processes

* Manual entry is not a characteristic of a digital reporting platform. Instead, digital platforms prioritize automation, integration, and structured data processing to improve efficiency and reduce errors.

* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 8.1 & 9.2 - Establishes digitalization and connectivity requirements for sustainability reporting.

* EFRAG Digital Reporting Guidelines (2024) - Defines structured data standards and compliance automation in ESRS reporting.

Incorrect Option: Official References:

NEW QUESTION # 16

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

Answer: B

Explanation:

* The ESRS Taxonomy acts as a framework for tagging sustainability disclosures, ensuring data is structured, consistent, and comparable across organizations.

* The CSRD 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 the European 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 in machine-readable formats such as XBRL to improve transparency and comparability.

* European Single Access Point (ESAP)- ESAP will serve as the centralized EU platform for 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 # 17

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

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

Answer: A

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

NEW QUESTION # 18

Which of the following can organizations use to identify actual and potential IROs during Step B of the double materiality assessment process? Select all options that apply.

- A. Feedback from stakeholders
- B. The list of sustainability matters in ESRS 1 AR 16
- C. Due diligence processes
- D. Financial materiality thresholds

Answer: A,B,C

Explanation:

During Step B of the double materiality assessment process, organizations must identify actual and potential impacts, risks, and opportunities (IROs). The ESRS framework recommends the following methods:

- * A. The list of sustainability matters in ESRS 1 AR 16#
- * ESRS 1 Application Requirement (AR) 16 provides a comprehensive reference list of sustainability matters to consider when identifying IROs.
- * This list includes environmental, social, and governance topics aligned with EU sustainability objectives.
- * C. Due diligence processes#
- * ESRS requires organizations to use due diligence processes to identify negative sustainability impacts.
- * Due diligence aligns with frameworks such as the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.
- * This ensures that potential risks and opportunities are assessed based on international sustainability standards.
- * D. Feedback from stakeholders#
- * Stakeholders, including employees, suppliers, customers, and affected communities, provide crucial insights into sustainability impacts.
- * ESRS mandates engagement with affected stakeholders as part of the IRO identification process.
- * Financial materiality thresholds apply later in the process (Step C) when evaluating the financial impact of sustainability matters.
- * Step B focuses only on identifying IROs, making financial thresholds irrelevant at this stage.

Why is B. Financial materiality thresholds incorrect? Conclusion: Organizations should use the ESRS 1 AR 16 sustainability matters list, due diligence processes, and stakeholder feedback to identify IROs in Step B of the double materiality assessment. Financial materiality thresholds do not apply in this step.

Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:

- * Commission Delegated Regulation (EU) 2023/2772, ESRS 1, AR 16: List of Sustainability Matters for Identifying IROs.
- * EFRAG Compilation of Explanations (January - July 2024): Confirmation that due diligence and stakeholder input are part of IRO identification.

NEW QUESTION # 19

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[illegible]

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