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GRI ESRS Professional Certification Exam Sample Questions (Q18-Q23):

NEW QUESTION # 18

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. True
- B. False

Answer: B

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 # 19

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. Ignore potential risks in the downstream value chain, as they are less material.
- B. Conduct stakeholder engagement with local communities near timber supply locations.
- 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: B,C,D

Explanation:

EcoFurniture Inc. is performing Step B of its double materiality assessment under ESRS, which involves identifying and assessing impacts, risks, and opportunities (IROs) from both an impact materiality and financial materiality perspective.

During Step B, the organization must:

* Compare entity-specific sustainability matters to ESRS 1 AR 16

* Screening sustainability matters listed in ESRS 1 AR 16 ensures that EcoFurniture Inc. identifies all potential material topics and aligns them with its specific sustainability context.

* Action # (A) is correct

* Engage with affected stakeholders

* Stakeholder engagement is a key requirement in the ESRS double 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 to validate materiality assessments.

* Action # (B) is correct

* Consider downstream impacts

* ESRS mandates assessing both upstream and downstream sustainability 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

* The use of scientific evidence is 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 integrate stakeholder engagement, scientific research, and systematic comparison of sustainability matters to ESRS requirements to ensure a robust Step B materiality assessment. Ignoring the downstream value chain is not permissible under ESRS.

* Commission Delegated Regulation (EU) 2023/2772

* Compilation Explanations January - November 2024

Official References:

NEW QUESTION # 20

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

Answer: A

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 # 21

Which internal department is primarily responsible for providing information on building energy use and the environmental performance of physical infrastructure?

- A. Operations
- B. Facilities Management
- C. Legal and Compliance
- D. R&D and Product Development

Answer: B

Explanation:

The Facilities Management (FM) department is primarily responsible for providing information on building energy use and the environmental performance of physical infrastructure.

Key responsibilities include:

* Energy management: Tracking energy consumption and implementing efficiency measures.

* Sustainability initiatives: Managing green building certifications, renewable energy installations, and environmental compliance.

* Infrastructure monitoring: Overseeing heating, ventilation, and air conditioning (HVAC) systems, lighting efficiency, and water usage.

While the Operations department may use energy-related data for broader business functions, Facilities Management specializes in monitoring and improving building performance from an environmental perspective.

* ESRS E1 - Climate Change, Disclosure Requirement E1-5- Specifies requirements for energy consumption and environmental impacts of buildings.

* EFRAG Guidance on Environmental Performance and Building Energy Use- Confirms that FM is responsible for infrastructure sustainability monitoring.

Official References:

NEW QUESTION # 22

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

Answer: C

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 # 23

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