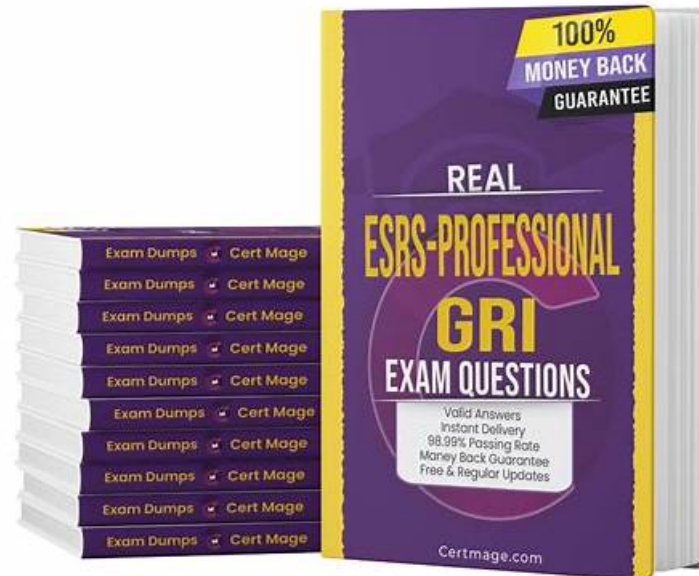


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## GRI ESRS Professional Certification Exam Sample Questions (Q34-Q39):

### NEW QUESTION # 34

Indicate whether the following statement is true or false.

The goal of assurance is to confirm the reliability of information related to an organization's sustainability risks, how these risks are managed and reduced, and the organization's performance data.

- A. True
- B. False

**Answer: A**

Explanation:

The goal of assurance in sustainability reporting is to confirm the reliability of sustainability disclosures, ensuring that reported information on risks, management strategies, and performance data is accurate and verifiable.

Key aspects of sustainability assurance include:

- \* Evaluating the credibility of reported sustainability risks and how organizations manage them.
- \* Assessing compliance with CSRD and ESRS assurance requirements.
- \* Ensuring data integrity and alignment with financial and sustainability disclosures.
- \* Enhancing investor confidence in an organization's sustainability reporting.
- \* CSRD and ESRS Assurance Requirements (Commission Delegated Regulation (EU) 2023/2772, Section 5.2)- Specifies assurance requirements for sustainability reporting.
- \* EU Sustainable Finance Platform Report (2025)- Confirms assurance processes are necessary to enhance trust in sustainability data.

Official References:

### NEW QUESTION # 35

Which of the following elements is recommended for inclusion in the sustainability statement under ESRS 2, based on Appendix F of ESRS 1?

- A. A specific structure prescribed by the ESRS
- B. Only sector-specific Disclosure Requirements
- C. A list of Disclosure Requirements that have been complied with
- D. A table summarizing financial performance

**Answer: C**

Explanation:

Under ESRS 2 (Appendix F of ESRS 1), sustainability statements must follow a structured disclosure approach. The appendix provides guidance on the recommended format and elements to be included in the sustainability statement to ensure consistency, comparability, and transparency.

- \* (C) A list of Disclosure Requirements that have been complied with:
  - \* Organizations must provide a clear list of all ESRS disclosure requirements that they have reported on. This ensures that stakeholders can assess whether the company has complied with its materiality-based reporting obligations.
  - \* The list must include page numbers or references to the exact location of disclosures within the report.
- \* (A) A specific structure prescribed by the ESRS:
  - \* While ESRS 1 provides a recommended structure, it is not mandatory. Instead, companies are given flexibility to adapt the format to their reporting needs.
- \* (B) Only sector-specific Disclosure Requirements:
  - \* The sustainability statement should cover both general ESRS disclosures and sector-specific disclosures, not just sector-specific ones.
- \* (D) A table summarizing financial performance:
  - \* Financial performance is not a core requirement of the sustainability statement. Instead, ESRS focuses on sustainability-related disclosures that impact financial performance but does not mandate a direct financial summary within the sustainability statement.
  - \* Commission Delegated Regulation (EU) 2023/2772, ESRS 2 (Appendix F of ESRS 1)- Outlines the format and elements of the sustainability statement.
  - \* EFRAG Compilation Explanations (January - November 2024)- Provides insights into structuring sustainability statements under ESRS.

Key Requirements for ESRS 2 Sustainability Statement  
Incorrect Options  
Official References: Thus, the correct answer is C. A list of Disclosure Requirements that have been complied with.

### NEW QUESTION # 36

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

- A. Legal and Compliance

- B. R&D and Product Development
- **C. Facilities Management**
- D. Operations

**Answer: C**

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 # 37

Which statements about Inline XBRL are TRUE?

Select all that apply.

- **A. It makes reports both human-readable and machine-readable**
- **B. It is required under the CSRD for sustainability reporting**
- **C. It ensures that tags are embedded within a visually clear format**
- D. It only applies to narrative disclosures, not numerical data

**Answer: A,B,C**

Explanation:

Inline XBRL (iXBRL) is the digital reporting format required under the Corporate Sustainability Reporting Directive (CSRD) to ensure standardized and machine-readable sustainability reporting.

- \* It is required under CSRD for sustainability reporting
- \* The CSRD mandates the use of Inline XBRL for sustainability reports, ensuring digital tagging for structured data submission, making information easier to analyze by regulators and investors.
- \* # (A) is correct
- \* It only applies to narrative disclosures, not numerical data
- \* Incorrect. Inline XBRL applies to both numerical data (KPIs, metrics) and narrative disclosures, allowing structured reporting across qualitative and quantitative sustainability information.
- \* # (B) is incorrect
- \* It makes reports both human-readable and machine-readable
- \* True. Inline XBRL embeds machine-readable tags into a human-readable document, ensuring both usability and compliance with digital reporting requirements.
- \* # (C) is correct
- \* It ensures that tags are embedded within a visually clear format
- \* Correct. The Inline XBRL standard ensures that the digital tags do not alter the visual presentation of the report, maintaining clarity for human readers while allowing structured data extraction.
- \* # (D) is correct

Conclusion: Inline XBRL is required under CSRD (A), makes reports both human-readable and machine-readable (C), and ensures a visually clear format (D). However, it applies to both narrative and numerical data, making (B) incorrect.

\* Commission Delegated Regulation (EU) 2023/2772

\* Compilation Explanations January - July 2024

Official References:

### NEW QUESTION # 38

Indicate whether the following statement is true or false.

Under the ESRS, organizations cannot leverage on their ongoing dialogue with stakeholders for the materiality assessment.

- A. True
- B. False

**Answer: B**

Explanation:

Under the European Sustainability Reporting Standards (ESRS), organizations can 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 does not prescribe a mandatory format or behavior for engagement. Companies have flexibility in determining how they engage with stakeholders.

\* IG 1 Materiality Assessment FAQ 15 states: "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 on objective data and evidence, but stakeholder perspectives can be a source of supporting evidence for impact materiality.

\* The relevance of stakeholder input depends on how much they are affected by an organization's activities (severity and likelihood of impacts).

\* Due Diligence and Materiality Assessment

\* The due 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 that ecological data and conservation indicators should 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 is false. Organizations are encouraged to 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 # 39

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