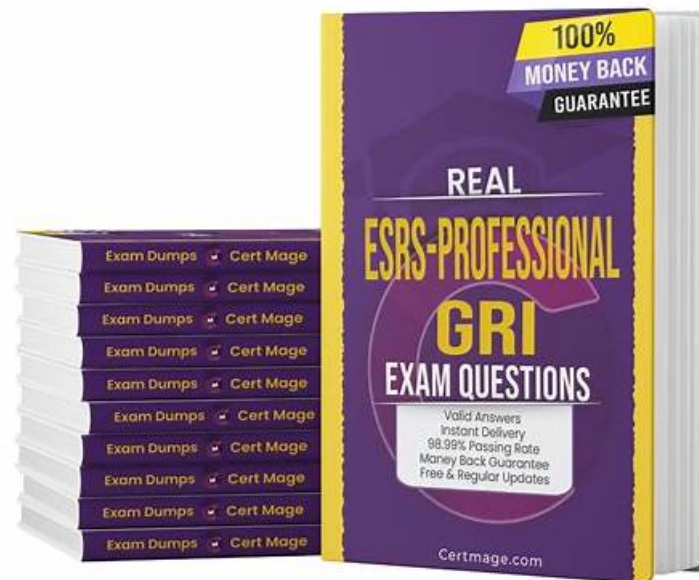


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GRI ESRS Professional Certification Exam Sample Questions (Q35-Q40):

NEW QUESTION # 35

Which of the following are true about impact materiality and financial materiality under the ESRS? Select all that apply.

- A. Impact materiality assessments are less important than financial materiality assessments and should be prioritized last.
- **B. Impact materiality refers to the organization's potential positive or negative impacts on people or the environment.**
- C. The ESRS suggest starting with financial materiality, as it directly influences sustainability reporting.
- **D. Financial materiality refers to topics that could affect the organization's risks, opportunities, and financial outcomes.**
- E. A sustainability topic is considered material only if it affects the organization's financial performance.

Answer: B,D

Explanation:

Understanding Impact and Financial Materiality under ESRS The ESRS framework is based on double materiality, which comprises:

- * Impact Materiality- This relates to the organization's potential positive or negative impacts on people or the environment, irrespective of whether these impacts translate into financial effects.
 - * Financial Materiality- This refers to sustainability matters that affect the company's financial position, including risks and opportunities that influence financial outcomes over the short, medium, or long term.
 - * (A) False: A sustainability topic can be material even if it does not directly affect financial performance; it may still be impact material.
 - * (D) False: Impact and financial materiality are equally important under ESRS. Neither is prioritized over the other.
 - * (E) False: The ESRS process generally begins with impact materiality, not financial materiality.
 - * Commission Delegated Regulation (EU) 2023/2772, Section 3.3 on Double Materiality
 - * EFRAG Materiality Guidance on ESRS, which provides methodologies for assessing impact and financial materiality
- Why the other options are incorrect: References:

NEW QUESTION # 36

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. Screen sustainability matters listed in ESRS 1 AR 16 and compare them to its entity-specific sustainability matters.**
- **B. Conduct stakeholder engagement with local communities near timber supply locations.**
- C. Ignore potential risks in the downstream value chain, as they are less material.
- **D. Use scientific research to validate sustainability trends and risks in the forestry sector.**

Answer: A,B,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 # 37

Which of the following statements about ESRS 2 are correct? Select all that apply.

- A. Certain disclosure requirements in ESRS 2 are subject to a phase-in period.
- B. Reporting organizations don't have to address all disclosure requirements in ESRS 2.
- C. ESRS 2 is a sector-agnostic, cross-cutting standard applicable to all organizations.

Answer: A,C

Explanation:

* ESRS 2 is a cross-cutting, sector-agnostic standard (Option A)

* ESRS 2 applies to all undertakings, regardless of sector or industry.

* It establishes general disclosures that cover governance, strategy, materiality, risks, and sustainability metrics.

* Certain ESRS 2 disclosure requirements are subject to a phase-in period (Option C)

* Some disclosure requirements have been phased in for companies with fewer than 750 employees, allowing gradual adoption.

* For instance, disclosures related to biodiversity (ESRS E4), workforce (ESRS S1-S4), and pollution (ESRS E2) can be omitted for the first 1-2 years, depending on company size.

* B. Reporting organizations don't have to address all disclosure requirements in ESRS 2

* This is incorrect because ESRS 2 disclosures are mandatory for all reporting organizations.

Only topical ESRS requirements depend on materiality assessments.

* Commission Delegated Regulation (EU) 2023/2772, ESRS 2- Defines ESRS 2 as a sector-agnostic, cross-cutting standard.

* EFRAG Compilation Explanations (January-July 2024), Appendix C- Lists ESRS 2 disclosures with phase-in provisions.

Incorrect Answer: Official References:

NEW QUESTION # 38

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:

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

NEW QUESTION # 39

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

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

Answer: A,C,D

Explanation:

The double materiality assessment process consists of multiple steps, with Step A: Understanding the Context focusing 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 with EU regulations (CSRD, ESRS, Taxonomy Regulation, SFDR) and other relevant legal requirements.
- * D. Developing a list of material risks and opportunities
- * This step belongs to Step 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 # 40

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