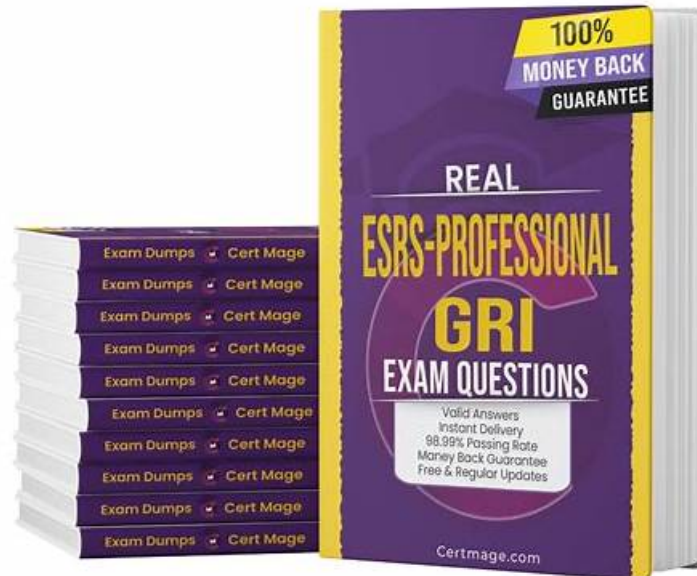# Test ESRS-Professional Dump | Latest ESRS-Professional Exam Answers

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GRI ESRS Professional Certification Exam Sample Questions (Q27-Q32):

NEW QUESTION # 27
Which department is primarily responsible for providing employee-related data such as headcount, turnover, and health and safety

statistics?

- A. Health and Safety
- B. Compliance
- C. Human Resources
- D. Marketing

Answer: C

NEW QUESTION # 28
Which activities are part of Step A: Understanding the Context in the double materiality assessment process?
Select all options that apply.

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

Answer: A,C,D

Explanation:
Thedouble materiality assessment processconsists of multiple steps, withStep A: Understanding the Contextfocusing 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 withEU regulations (CSRD, ESRS, Taxonomy Regulation, SFDR) and other relevant legal requirements.
* D. Developing a list of material risks and opportunities
* This step belongs toStep 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 # 29
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:
Thegoal of assurancein sustainability reporting is toconfirm the reliabilityof sustainability disclosures, ensuring that reported information onrisks, management strategies, and performance dataisaccurate 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 # 30
Indicate whether the following statement is true or false.
Entity-specific disclosures are required if a material sustainability matter is not covered or sufficiently detailed in the ESRS.

- A. True
- B. False

Answer: A

Explanation:
Entity-specific disclosures are required if a material sustainability matter is not covered or sufficiently detailed in the ESRS.
According to ESRS 1, paragraph 11, if an undertaking identifies an impact, risk, or opportunity that is not adequately covered by an ESRS but is material due to its specific facts and circumstances, it must provide additional entity-specific disclosures. This ensures that users of sustainability reports receive relevant and complete information.
* ESRS 1, paragraph 11:
* Requires entity-specific disclosures when material sustainability matters are missing or not sufficiently covered in the ESRS.
* ESRS 1, paragraph 30:
* Mandates that companies must disclose additional entity-specific disclosures if material matters are not covered with sufficient granularity in ESRS.
* ESRS 1, Appendix A (Application Requirements):
* Provides further guidance on entity-specific disclosures, ensuring consistency and comparability while allowing companies to disclose material matters not addressed by ESRS.
* ESRS 2, Disclosure Requirements (SBM-3, IRO-1, GOV-1 to GOV-5):
* Outlines the minimum disclosure requirements that apply when companies make entity-specific disclosures related to governance, strategy, impacts, risks, and opportunity management.
Key Provisions from ESRS: Thus, if a sustainability matter is deemed material and is not sufficiently addressed by ESRS, entity-specific disclosures are mandatory.
Official References:
* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Paragraphs 11 and 30.
* ESRS Implementation Q&A Platform - Compilation of Explanations January - November 2024.

NEW QUESTION # 31
What features define a digital reporting platform? Select all that apply.

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

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 providevisualization tools and dashboardsto facilitate analysis and comparison of sustainability data across different periods and entities.
* (D) Real-time updates and compliance tools
* Digital reporting solutions should offerreal-time data integrationto enable ongoing compliance tracking and alignment withevolving regulatory requirements.
* (B) Manual data entry processes
* Manual entry isnot a characteristicof a digital reporting platform. Instead, digital platforms prioritizeautomation, integration, and structured data processingto 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 # 32
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