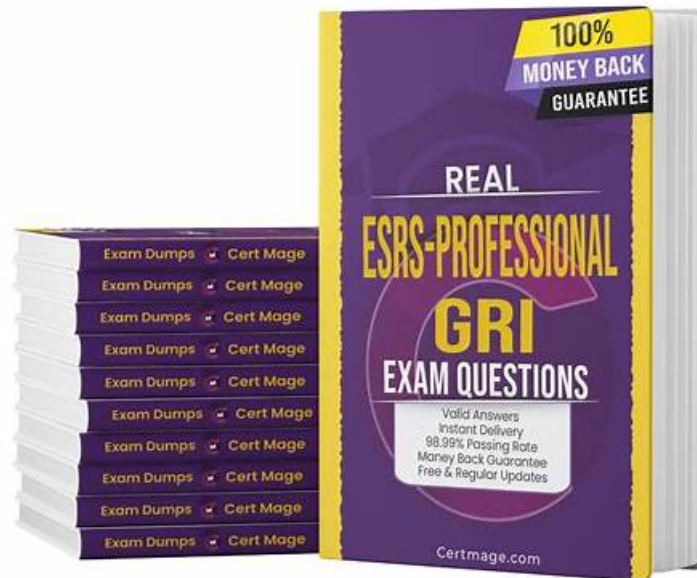


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GRI ESRS Professional Certification Exam Sample Questions (Q29-Q34):

NEW QUESTION # 29

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

statistics?

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

Answer: D

Explanation:

2023/2772, various EFRAG guidance documents, and reports related to CSRD, ESRS, stakeholder engagement, double materiality, external assurance, and digital reporting Study guide References at the end of each question Under the ESRS framework, employee-related data such as headcount, turnover, and health and safety statistics are typically the responsibility of the Human Resources (HR) department. HR is responsible for managing workforce metrics, diversity, inclusion, hiring, terminations, and employee well-being, including health and safety programs.

While Health and Safety (H&S) teams may contribute data related to occupational safety and health incidents, the responsibility for aggregating and reporting on overall workforce statistics lies with HR. The Compliance department ensures legal and regulatory adherence but does not maintain core employee records, while Marketing has no role in employee-related data reporting.

* ESRS S1-6: Characteristics of the undertaking's employees, requiring disclosure of total headcount and workforce breakdown.

* ESRS S1-14: Health and Safety Metrics, detailing occupational safety measures, incidents, and employee well-being programs.

* EFRAG Implementation Guidance on Workforce Reporting, which confirms HR as the responsible entity for employee data aggregation.

ESRS References:

NEW QUESTION # 30

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

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

Answer: A

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 # 31

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

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

Answer: B,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 # 32

Which of the following is included in the environmental section of the topical ESRS?

- A. Disclosures relating to social impact and labor rights
- B. Data about corporate governance and board diversity
- C. Disclosures relating to environmental objectives defined in the EU Taxonomy
- D. Information about the organization's financial performance

Answer: C

Explanation:

The Environmental Section of the topical ESRS includes disclosure requirements covering environmental sustainability matters. This section specifically relates to environmental objectives as defined in the EU Taxonomy, ensuring alignment with broader European sustainability goals.

The topical ESRS environmental standards (ESRS E1 - E5) cover:

- * ESRS E1- Climate Change (Mitigation & Adaptation)
- * ESRS E2- Pollution
- * ESRS E3- Water and Marine Resources
- * ESRS E4- Biodiversity and Ecosystems
- * ESRS E5- Resource Use and Circular Economy

These standards align with the environmental objectives of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and require organizations to report on their material environmental impacts, risks, and opportunities (IROs).

- * A. Social impact and labor rights: #Incorrect, as this belongs to the Social (S) section (ESRS S1 - S4).
- * B. Financial performance information: #Incorrect, as this is part of financial reporting, not ESRS environmental disclosures.
- * D. Corporate governance and board diversity: #Incorrect, as governance matters are covered under ESRS G1 Business Conduct.
- * Commission Delegated Regulation (EU) 2023/2772
- * Compilation Explanations January - November 2024

Why Other Options Are Incorrect: Official References:

NEW QUESTION # 33

What is the PRIMARY purpose of creating a cross-departmental taskforce for CSRD compliance?

- A. To ensure coordinated efforts, meet reporting timelines, and manage sustainability reporting responsibilities across the organization
- B. To reduce the overall workload by assigning all tasks to a single department
- C. To minimize interaction between different organizational departments
- D. To create a hierarchical structure that limits communication between departments

Answer: A

Explanation:

A cross-departmental taskforce is crucial for Corporate Sustainability Reporting Directive (CSRD) compliance as it enables an organization to coordinate sustainability reporting efforts effectively.

Key responsibilities of the taskforce include:

- * Ensuring alignment across departments(e.g., Finance, Compliance, Legal, ESG, and Operations) to gather accurate sustainability data.
- * Meeting reporting timelinesrequired underESRS and CSRD regulations.
- * Managing responsibilities across teamsto ensure sustainability disclosures are consistent with financial reporting controls.
- * Enhancing cross-functional collaborationfordouble materiality assessmentand ensuring compliance withassurance and audit requirements.

NEW QUESTION # 34

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