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# Question 1

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Question Type: MultipleChoice

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Which principles are essential for incorporating information by reference in the sustainability statement?

## Options:

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- A- The referenced information must be clearly identified in the original document.
- B- It can be published later than the management report.
- C- It must comply with digitalization requirements.
- D- It must meet the same level of assurance as the sustainability statement.

## Answer:

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A, C, D

## Explanation:

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Incorporation by reference in sustainability statements under ESRS must adhere to specific principles to ensure transparency, accessibility, and alignment with financial and regulatory reporting. The key principles are:

(A) The referenced information must be clearly identified in the original document.

ESRS mandates that referenced disclosures must be explicitly identified in the original document to prevent ambiguity and ensure clear linkage to the sustainability statement.

(C) It must comply with digitalization requirements.

The referenced data must meet the same technical digitalization standards as the sustainability statement to ensure consistency and usability across digital platforms.

(D) It must meet the same level of assurance as the sustainability statement.

Any information incorporated by reference must be subject to at least the same level of assurance as the sustainability statement itself, ensuring reliability and accuracy.

Incorrect Option:

(B) It can be published later than the management report.

ESRS does not allow referenced information to be published after the management report. It must be available at the same time or earlier to maintain the coherence of disclosures.

Official Reference:

Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 9.1 -- Defines the principles of incorporation by reference.

EFRAG Compilation Explanations (January - July 2024) -- Provides guidance on referenced information's role in digital and assurance compliance.

Thus, the correct answers are A, C, and D.

## Question 2

Question Type: MultipleChoice



Indicate whether the following statement is true or false.

Nature is recognized as a "silent stakeholder" in the ESRS because it cannot voice concerns directly but is essential to sustainability contexts.

Options:

A- True

B- False

Answer:

A

Explanation:

Nature is indeed recognized as a 'silent stakeholder' in the European Sustainability Reporting Standards (ESRS). This term implies that, although nature cannot actively voice its concerns, it remains a critical component of sustainability reporting due to its fundamental role in sustaining life and economic activity. ESRS emphasizes that organizations must consider their impacts on nature, ecosystems, and biodiversity as part of their sustainability disclosures.

This recognition aligns with the concept of double materiality embedded in the ESRS framework, which considers both the financial impact on an organization and the organization's impact on environmental and social matters. The ESRS explicitly integrates biodiversity and ecosystems (ESRS E4) as a key topic, reflecting the need to account for the effects of business activities on nature, even if nature itself cannot actively advocate for protection.

The silent stakeholder concept reinforces the duty of care that organizations hold in assessing

and mitigating their impacts on biodiversity, land use, pollution, and natural resources. This aligns with the United Nations Sustainable Development Goals (SDGs) and the EU Biodiversity Strategy for 2030, both of which emphasize the protection and restoration of natural ecosystems.

Official Reference:

Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 (ESRS E4 - Biodiversity and Ecosystems).

EFRAG Guidance on Stakeholder Engagement -- Highlights nature as an affected stakeholder in sustainability matters.

EU Biodiversity Strategy for 2030 -- Emphasizes that economic activities must integrate ecosystem preservation and restoration.

This confirms that the statement is true under ESRS standards.

## Question 3

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Question Type: MultipleChoice

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

Options:

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

Answer:

B

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 timelines required under ESRS and CSRD regulations.

Managing responsibilities across teams to ensure sustainability disclosures are consistent with financial reporting controls.

Enhancing cross-functional collaboration for double materiality assessment and ensuring compliance with assurance and audit requirements.

Incorrect Answers:

A . Creating a hierarchical structure that limits communication between departments Incorrect because the goal is to enhance, not restrict, collaboration.

C . Reducing the workload by assigning all tasks to a single department Incorrect because sustainability reporting requires input from multiple business areas.

D . Minimizing interaction between different departments Incorrect because effective ESRS reporting requires broad stakeholder engagement.

Official Reference:

Commission Delegated Regulation (EU) 2023/2772, ESRS 2 GOV-1 - Defines governance structures for sustainability reporting.

EFRAG Compilation of Explanations (January--July 2024) - Explains the need for cross-functional coordination in CSRD compliance.

## Question 4

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Question Type: MultipleChoice

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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.

Options:

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

Answer:

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B

Explanation:

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Correct Sentence Completion:

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.

Explanation of the Selected Answer:

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.

EU Taxonomy Regulation and CSRD Reporting Structure

EFRAG Explanation on ESRS Digital Reporting

## Question 5

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Question Type: MultipleChoice

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Indicate whether the following statement is true or false.

The EU Taxonomy and ESRS digital taxonomy serve the same purpose in sustainability reporting.

Options:

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A- True

B- False

Answer:

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B

Explanation:

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The EU Taxonomy and the ESRS digital taxonomy serve different purposes in sustainability reporting:

EU Taxonomy is a classification system that identifies environmentally sustainable economic activities and establishes criteria for determining their contribution to environmental objectives. It is primarily used to guide investment decisions and financial disclosures.

ESRS Digital Taxonomy is a structured digital framework that ensures sustainability disclosures are machine-readable, standardized, and comparable under the Corporate Sustainability Reporting Directive (CSRD).

Key Differences:

Aspect

EU Taxonomy

ESRS Digital Taxonomy

Purpose

Classifies sustainable economic activities

Enables structured digital sustainability reporting

Scope

Environmental focus on investments & economic activities

Comprehensive reporting across environmental, social, and governance (ESG) areas

Users

Financial institutions, investors

Reporting entities, auditors, regulators

Regulation

Under EU Taxonomy Regulation (2020/852)

Under CSRD (Directive 2022/2464/EU)

EU Platform on Sustainable Finance Report: Simplifying the EU Taxonomy

Commission Delegated Regulation (EU) 2023/2772



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