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# ESRS Professional Certification Exam

## GRI ESRS-Professional

## Version Demo

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QUESTION NO: 1

After publishing its sustainability statement, an undertaking discovers that a calculation error materially understated its prior-year greenhouse gas emissions. Comparative information for the prior year can be recalculated using available records. What is the most appropriate reporting response?

**A.** Restate the prior-year comparative information and disclose the nature of the correction.

**B.** Correct only the current-year metric because published comparatives cannot be changed.

**C.** Retain the error and disclose it only to the assurance provider.

**D.** Omit both the current-year and comparative greenhouse gas metrics.

**ANSWER: A**

**Explanation:**

The undertaking should correct the material prior-period error by restating the comparative information and explaining the nature of the correction. Comparative information supports users in understanding changes in performance over time, so a material error should not remain uncorrected where the necessary information is available.

Leaving the comparative metric unchanged while correcting only the current-year figure would impair comparability. The ESRS recognises that retrospective correction can be impracticable in some circumstances, but that is not the case in this scenario because the undertaking can recalculate the prior-year information using available records.

**QUESTION NO: 2**

Which characteristics support comparability of sustainability information under the ESRS? Select three.

**A.** Using consistent methodologies and reporting boundaries across reporting periods where practicable

**B.** Changing calculation methods without explaining the effect on reported information

**C.** Providing comparative information for prior reporting periods where required

**D.** Explaining material changes in methodologies, assumptions or reporting boundaries

**E.** Applying an identical metric to every undertaking regardless of its activities or material matters

**ANSWER: A C D**

**Explanation:**

Comparable information enables users to identify similarities and differences between reporting periods and between undertakings. Consistent methodologies and boundaries over time support meaningful trend analysis. When a methodology or boundary changes, transparent explanation of the change and its effects helps users understand whether reported movements reflect performance or a change in measurement. Comparative information for prior periods is also a central means of supporting comparison over time.

Comparability does not mean that an undertaking should conceal changes in methods or use a methodology that is unsuitable for its facts and circumstances. An entity-specific method can be appropriate where it faithfully represents the undertakings material impacts, risks and opportunities and is clearly explained.

**QUESTION NO: 3**

Which statements about Inline XBRL are TRUE?

Select all that apply.

**A.** It is required under the CSRD for sustainability reporting

**B.** It only applies to narrative disclosures, not numerical data

**C.** It makes reports both human-readable and machine-readable

**D.** It ensures that tags are embedded within a visually clear format

**ANSWER: A C D**

**Explanation:**

"It is required under the CSRD for sustainability reporting" is correct in the context of the CSRD's digital-reporting framework. Article 29d requires in-scope undertakings to prepare management reports in the electronic reporting format specified by the Commission and requires sustainability reporting to be marked up according to the relevant digital taxonomy. Inline XBRL is the established technology that combines the XHTML report presented to people with XBRL tags used for structured digital consumption. The precise timing and detailed scope of tagging are determined through the applicable EU taxonomy and delegated acts, but the CSRD establishes the legal basis for this machine-readable sustainability-reporting requirement.

"It makes reports both human-readable and machine-readable" is a core feature of Inline XBRL. Readers can view a normally formatted report in a browser, while software can identify, extract, validate, and compare tagged disclosures. "It ensures that tags are embedded within a visually clear format" is also correct: the tags are included in the XHTML document without requiring the report's visual presentation to become a technical data file. This supports accessible reporting for stakeholders while enabling regulators, investors, and data users to process ESRS information consistently. See Directive (EU) 2022/2464 (CSRD) and the ESMA overview of the European Single Electronic Format.

## QUESTION NO: 4

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:**

**A list of Disclosure Requirements that have been complied with** is the correct answer because Appendix F of ESRS 1 provides an illustrative structure that helps users navigate an undertaking's sustainability statement and locate the information reported under the ESRS. A clear ESRS content index or list, with cross-references to the relevant parts of the sustainability statement, supports transparency and usability by showing where the undertaking has provided the required disclosures. This is especially valuable because ESRS reporting contains cross-cutting disclosures under ESRS 2 as well as material topical disclosures, potentially including information incorporated by reference where the applicable conditions are met.

The list should function as a navigational tool: it identifies the relevant Disclosure Requirements and directs readers to the location of the associated reported information. It thereby helps investors, assurance providers and other users assess the completeness and accessibility of the sustainability statement. Appendix F is an illustrative, non-binding presentation structure rather than a requirement to use one rigid report layout. The legal text establishing ESRS, including ESRS 1 and ESRS 2, is available in Commission Delegated Regulation (EU) 2023/2772. Further implementation material is available from EFRAG's ESRS implementation guidance.

## QUESTION NO: 5

Indicate whether the following statement is true or false.

External assurance not required for all information reported under ESRS 2 and the topical ESRS.

**A.** True

**B.** False

**ANSWER: B**

**Explanation:**

**False** is correct. For undertakings within the scope of the Corporate Sustainability Reporting Directive, the sustainability reporting included in the management report is subject to external assurance. The assurance practitioner must issue an opinion on compliance with the sustainability-reporting requirements, including reporting in accordance with the ESRS adopted under the CSRD. Consequently, the sustainability information that the undertaking reports under ESRS 2 and the applicable topical ESRS forms part of the assured sustainability statement; assurance is not optional on a disclosure-by-disclosure basis once the information is reported as part of that statement.

The CSRD initially requires a limited-assurance opinion, with the framework providing for a possible future transition to reasonable assurance. Limited assurance does not mean that only selected ESRS disclosures are outside the assurance scope. Rather, it determines the level and nature of procedures used by the independent assurance provider when evaluating the sustainability reporting. The applicable ESRS requirements and the undertaking's materiality assessment determine which disclosures must be included, while the resulting reported sustainability information is covered by the external assurance engagement. See Article 34 of the Corporate Sustainability Reporting Directive and the European Sustainability Reporting Standards Delegated Regulation.