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練習問題

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1年間無料アップデート

Exam : ESRS-Professional

**Title : ESRS Professional
Certification Exam**

Version : DEMO

1.Which of the following correctly fills the gaps in the paragraph below?

The first set of the ESRS consist of several standards: The first group includes _____ General requirements and _____ General disclosures. These standards apply regardless of the specific sustainability topic being reported.

The next group includes ten _____ that cover various topics across the three dimensions of sustainable development. For example, ESRS E1 focuses on the environmental dimension, particularly climate change.

Finally, the last group includes the _____ which are currently under development.

- A. ESRS 2; topical standards; sector-specific standards; ESRS 1
- B. ESRS 2; ESRS 1; topical standards; sector-specific standards
- C. ESRS 1; ESRS 2; topical standards; sector-specific standards
- D. topical standards; ESRS 2; ESRS 1; sector-specific standards

Answer: C

Explanation:

The ESRS (European Sustainability Reporting Standards) framework consists of three primary categories of standards:

ESRS 1 (General Requirements):

ESRS 1 sets out the fundamental principles and requirements for sustainability reporting.

It provides an overview of the structure and drafting conventions of the ESRS framework, defining the categories of ESRS standards: cross-cutting, topical, and sector-specific.

It also establishes the double materiality principle as the basis for sustainability disclosures.

ESRS 2 (General Disclosures):

ESRS 2 outlines the core disclosure requirements applicable to all sustainability topics, ensuring comparability and completeness.

It includes general governance, strategy, impact, risk, and opportunity management disclosures applicable to all sustainability topics.

These disclosure requirements apply to all undertakings regardless of the specific sustainability topics being reported.

Topical Standards:

The ESRS framework includes ten topical standards covering the three key dimensions of sustainability:

Environmental (E): ESRS E1 (Climate Change), ESRS E2 (Pollution), ESRS E3 (Water & Marine Resources), ESRS E4 (Biodiversity & Ecosystems), and ESRS E5 (Resource Use & Circular Economy).

Social (S): ESRS S1 (Own Workforce), ESRS S2 (Workers in the Value Chain), ESRS S3 (Affected Communities), and ESRS S4 (Consumers & End-users).

Governance (G): ESRS G1 (Business Conduct).

These standards provide specific requirements on sustainability matters, complementing the general disclosure requirements in ESRS 2.

Sector-Specific Standards:

Sector-specific ESRS are currently under development.

These will address sustainability matters specific to different industries, ensuring that sectoral nuances are properly considered.

They aim to fill gaps not sufficiently covered by the topical standards by defining industry-specific impacts, risks, and opportunities.

Why is C. ESRS 1; ESRS 2; topical standards; sector-specific standards the correct answer?

ESRS 1 (General Requirements) comes first, setting the foundation.

ESRS 2 (General Disclosures) follows, providing cross-cutting disclosure requirements.

Topical standards are next, covering specific sustainability topics.

Sector-specific standards are the final category, though they are still in development.

Thus, the correct order aligns with the official structure of the ESRS framework as mandated in Commission Delegated Regulation (EU) 2023/2772.

Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:

Commission Delegated Regulation (EU) 2023/2772, Annex I: Structure of the ESRS framework.

EFRAG Compilation of Explanations (January - November 2024): Explanation of ESRS categories.

EFRAG Mapping of Sustainability Matters to Topical Disclosures (Q&A ID 177): Confirmation of ESRS 1, ESRS 2, and the ten topical standards.

2.What are the two categories of stakeholders identified in the ESRS?

A. Affected stakeholders and users of sustainability statements.

B. Primary and secondary stakeholders.

C. Internal and external stakeholders.

Answer: A

Explanation:

The European Sustainability Reporting Standards (ESRS) categorize stakeholders into two main groups:

Affected Stakeholders:

These are individuals or groups whose interests are affected (positively or negatively) by the undertaking's activities and business relationships across its value chain.

Examples include workers (own workforce and those in the value chain), affected communities, consumers, and end-users.

The identification of affected stakeholders plays a crucial role in an organization's sustainability due diligence and materiality assessment processes.

Users of Sustainability Statements:

These are primary users of sustainability disclosures, including investors, lenders, and other creditors.

Additional users include business partners, trade unions, civil society organizations, non-governmental organizations (NGOs), governments, analysts, and academics.

The ESRS framework emphasizes the importance of engagement with affected stakeholders as part of an undertaking's due diligence and materiality assessment process, ensuring that material impacts, risks, and opportunities are adequately identified and reported. Official

Reference: Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 3.1 - Defines the two main groups of stakeholders.

ESRS 2 SBM-2 (Interests and Views of Stakeholders) - Covers how affected stakeholders' views inform an undertaking's strategy.

EFRAG Guidance on Stakeholder Engagement and Double Materiality - Reinforces the role of affected stakeholders in sustainability assessments.

3.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.

- 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.

4. Indicate whether the following statement is true or false.

Under the ESRS, organizations cannot leverage on their ongoing dialogue with stakeholders for the materiality assessment.

- A. True
- B. False

Answer: B

Explanation:

Under the European Sustainability Reporting Standards (ESRS), organizations can leverage their ongoing dialogue with stakeholders for the materiality assessment. The ESRS explicitly acknowledges that stakeholder engagement plays a fundamental role in assessing material impacts, risks, and opportunities.

Stakeholder Engagement is Central to Materiality Assessment

ESRS 1 and ESRS 2 emphasize that organizations should integrate stakeholder perspectives into their materiality assessments. Engagement with affected stakeholders is central to the undertaking's ongoing due diligence process and sustainability materiality assessment. This includes processes to identify and assess actual and potential negative impacts, which inform the identification of material sustainability topics.

ESRS Does Not Mandate a Specific Stakeholder Engagement Approach

While stakeholder input is considered valuable, the ESRS does not prescribe a mandatory format or behavior for engagement. Companies have flexibility in determining how they engage with stakeholders. IG 1 Materiality Assessment FAQ 15 states:

"The ESRS require disclosure on the materiality assessment and its outcomes but do not mandate specific behavior on stakeholder engagement or the due diligence process.". Stakeholders Can Provide Objective Evidence

The materiality assessment should be based as much as possible on objective data and evidence, but stakeholder perspectives can be a source of supporting evidence for impact materiality.

The relevance of stakeholder input depends on how much they are affected by an organization's activities (severity and likelihood of impacts).

Due Diligence and Materiality Assessment

The due diligence process includes stakeholder engagement, which informs the materiality assessment. Organizations must report how they integrate stakeholder feedback into identifying and assessing material issues.

Nature as a Silent Stakeholder

The ESRS even recognizes that ecological data and conservation indicators should be considered as proxy indicators for stakeholder engagement where human stakeholders are absent (e.g., in cases of biodiversity impact assessments).

Thus, the statement in the question is false. Organizations are encouraged to utilize their existing stakeholder engagement mechanisms to inform their materiality assessments under ESRS.

Official

Reference: Commission Delegated Regulation (EU) 2023/2772.

Compilation Explanations January - November 2024.

ESRS 1 & 2 Guidelines on Double Materiality.

5.Which of the following correctly fills the gaps in the paragraph below?

Under the ESRS, engagement with affected stakeholders is a core element of _____. The outcome of the due diligence process informs _____. The ESRS encourage further engagement with stakeholders to collect their input and feedback on the organization's conclusions regarding _____.

- A. the materiality assessment; the material impacts, risks, and opportunities; due diligence
- B. the materiality assessment; due diligence; the material impacts, risks, and opportunities
- C. due diligence; the materiality assessment; the material impacts, risks, and opportunities
- D. the material impacts, risks, and opportunities; due diligence; the materiality assessment

Answer: C

Explanation:

Under the ESRS, engagement with affected stakeholders is a core element of due diligence. The outcome of the due diligence process informs the materiality assessment. The ESRS encourage further engagement with stakeholders to collect their input and feedback on the organization's conclusions regarding the material impacts, risks, and opportunities.

This sequence is supported by the official text of Commission Delegated Regulation (EU) 2023/2772 and various ESRS-related documents. The standard emphasizes due diligence as a starting point for the materiality assessment process. The assessment then determines the organization's material impacts, risks, and opportunities, which is crucial for effective stakeholder engagement.

Due Diligence: The ESRS process starts with due diligence, as outlined in the Commission Delegated Regulation (EU) 2023/2772, to identify relevant sustainability matters and affected stakeholders.

Materiality Assessment: The findings from the due diligence process are then used to inform the materiality assessment, as discussed in EFRAG's guidance documents.

Material Impacts, Risks, and Opportunities: Finally, the organization engages with stakeholders to review and refine its conclusions about material impacts, risks, and opportunities, as per the ESRS requirements.

Reference: Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU

EFRAG Guidance on Materiality Assessment in ESRS

ESRS Due Diligence Framework, as outlined in Compilation Explanations and Mapping Sustainability Matters with Disclosure Requirements