

Question 1

Which entities are required to include information on sustainability matters in their management report?

- A. Only large undertakings
- B. Only micro undertakings
- C. Large undertakings and small and medium-sized undertakings, except micro undertakings, which are public interest entities
- D. Only small and medium-sized undertakings

Question 2

What should the information on sustainability matters in the management report include according to the text?

- A. Only the business model and strategy of the undertaking
- B. Only the financial performance of the undertaking
- C. Information necessary to understand the undertaking's impacts on sustainability matters and how sustainability matters affect the undertaking's development, performance, and position
- D. Only the environmental policies of the undertaking

Question 3

Which of the following is NOT required to be included in the sustainability information according to the text?

- A. A description of the undertaking's business model and strategy
- B. The principal risks to the undertaking related to sustainability matters
- C. The financial statements of the undertaking
- D. A description of the role of the administrative, management, and supervisory bodies with regard to sustainability matters