



### **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

#### **Question 4**

Under the CSRD, what is the purpose of the double materiality principle?

- A. To ensure companies only report on financial risks
- B. To allow companies to choose between environmental or social reporting
- C. To capture both the impact of sustainability matters on the company and the company's impact on sustainability matters
- D. To prioritize short-term financial performance over long-term sustainability

#### **Question 5**

Which of the following best describes the role of the European Sustainability Reporting Standards (ESRS) under the CSRD?

- A. They are optional guidelines for companies to consider when reporting
- B. They provide a framework for financial auditing of sustainability reports
- C. They define the detailed disclosure requirements companies must follow in their sustainability reporting
- D. They replace the financial reporting standards under IFRS