Hong Kong Institution of Certified Personnels

香港專業審核師學會

HKICA-CCESG

Registration Scheme for ESG Personnels

Registration Criteria

The Secretary, Room 108, 1/F Sun Ling Plaza, 30 On Kui Street,
Fanling, New Territories

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FOREWORD

1. The Hong Kong Institution of Certified Auditors (HKICA)，established in 2006, is both a learned society and an International Personnel Certification Body (PCB). It provides certification services across various professional domains in Hong Kong, including quality management, environmental, occupational health and safety, food safety, laboratory operations, and other management systems related professional in Hong Kong. In response to the growing public concern for professional and lack of recognition of professional status of Environmental, Social Accountability, and Governance (ESG) personnel locally and internationally, HKICA expands its certification services to include Carbon Auditors and ESG Auditors.

2. The objectives of the ESG Personnels Registration Scheme are aimed to:
   (a) promote the professional status of ESG personnels among the public, SME and industry sectors.
   (b) provide recognition to ESG personnels to attract and retain talented professionals in the ESG field.
   (c) develop registration schemes for ESG personnels, aligned with the recognized ISO standards related to environmental, social accountability, and governance.
   (d) establish benchmarks for the competence, expertise, and knowledge of the registered ESG personnel.
   (e) maintain a publicly accessible database of ESG personnel on the HKICA website to support industry needs.

The scheme documents of HKICA are issued in English version. The latest issue will be uploaded to the Scheme website.

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1. SCOPE

1.1. This document prescribes procedures by which ESG personnel will be assessed and registered.

1.2. The mechanism of evaluation of competence of HKICA ESG personnels as stipulated in this "Criteria" is based on the principle and requirement of ISO/IEC 17024:2012 "Conformity assessment – General requirements for bodies operating certification of persons".

1.3. The registration of HKICA-graded ESG Auditors signifies an individual's competence to conduct ESG audits. The scheme does not specify the auditor's technical expertise in particular subject areas. Responsibility for determining whether an ESG Auditor possesses the requisite knowledge and technical competence to perform verification or validation for a particular organization rest with the certificate issuing bodies overseeing the verification/validation process

2. REFERENCES

2.1. ISO 9001:2015 "Quality management systems — Requirements"

2.2. ISO 14001:2015 "Environment management systems - Requirements"

2.3. ISO 26000:2010 "Guidance on Social Responsibility"

2.4. ISO 37000:2021 "Governance of organizations – Guidance"

2.5. ISO 19011: 2018 "Guidelines for auditing management systems"

2.6. ISO/IEC 17024:2012 "Conformity assessment — General requirements for bodies operating certification of persons"

2.7. Environmental, social and governance (ESG) implementation principles. ISO ESG IWA 48:2024. 1st edition. ISO 2024.

2.8. HKEX-listed companies Appendix C2 Environmental, Social and Governance Reporting Code.

2.9. International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards.

2.10. 環境，社會與治理 ESG 概念，框架與應用評價通論。中央財經大學可持續準則研究中心／中國認證認可協會可持續發展評價專業委員會編著。經濟科學出版社。

3. TERMS AND DEFINITIONS

For the purposes of this document, the following terms and definitions apply.

3.1. **Applicant:** person who has submitted an application for admission into the HKICA registration process.

3.2. **Registration process:** activities by which HKICA determines that a person fulfils registration requirements including application, assessment, decision on registration, and reregistration.

3.3. **Environmental, Social and Governance (ESG):** a strategic and operational framework that aims to assist organizations, of any size and type, to implement and report on their activities, products, services and commitment to support the achievement of sustainable development, social justice and good governance.

3.4. **Environmental (E)** includes climate change mitigation and adaptation, sustainable resource use and energy efficiencies, circular economy, prevention of pollution and waste management, protection of the environment, biodiversity and restoration of natural habitats.

3.5. **Social (S)** include internal and external social factors and impacts, including human rights, labour practice, decent work, consumer issues, community relations and engagement (including involvement in, influencing and embedding the organization's ESG activities), privacy and data protection, health, well-being and safety, supply chain management, other human capital and social justice issues.

3.6. **Governance (G)** of the organization, including the governing of the environmental (E) and social (S) categories: corporate board composition and structure, strategic sustainability oversight and compliance, executive compensation, anti-corruption, responsible political involvement, fair competition, promoting social responsibility in the value chain, respect for property rights and interrelationship with communities and

society.

3.7. **Competence:** ability to apply knowledge and skills to achieve intended results.

3.8. **Appeal:** request by applicant, an individual or organization for reconsideration of any decision made by HKICA related to her/his desired registration status.

3.9. **Complaint:** expression of dissatisfaction, other than appeal, by any individual or organization to HKICA, relating to the registration activities where a response is expected.

3.10. **Continuing Professional Development Units** (CPDUs)
HKICA registered personnel are required to complete 15 CPDUs per year. The CPDUs is the measuring unit used to quantify approved learning and professional service activities. Typically, one (1) CPDU is earned for everyone (1) hour spent in a planned, structured learning experience or activity.

4. REGISTERED GRADES OF ESG PERSONNEL

ESG personnel refer to individuals employed or engaged by an organization to perform functions related to Environmental, Social, and Governance (ESG) auditing, management, and compliance. Job Description of each grade of ESG personnel are:

4.1. Registered ESG Lead Auditor

The Registered Lead ESG Auditor oversees ESG audit teams and is responsible for planning, directing, and ensuring that audits are conducted in full compliance with applicable standards and certification requirements, guiding auditors in the evaluation of organizational ESG practices and ensuring consistency and integrity in audit execution. The Registered ESG Lead Auditor holds ultimate responsibility for the final audit conclusions and reporting, including the determination of whether a corporate management system is effectively established, maintained, and aligned with ESG principles.

4.2. Registered ESG Auditor

The Registered ESG Auditor, supporting the Registered ESG Lead Auditor in planning, executing, and reporting ESG audits by collecting objective evidence, verifying compliance, preparing audit findings, ensuring consistency and protocols, maintaining impartiality,

adherence to audit protocols and contributing to final audit deliverables.

4.3. **ESG Manager**

The ESG Manager is responsible for developing and implementing ESG strategies within the organization, ensuring that sustainability objectives are embedded across operations. The ESG Manager collaborates closely with clients to understand their ESG-related expectations and incorporates these into organizational practices and deliverables. The ESG Manager ensures that the organization achieves compliance with relevant standards while also meeting market and stakeholder demands for ESG performance.

4.4. **ESG Officer**

Provides operational support for ESG initiatives. Maintains records, assists in checking compliance, and supports reporting. Acts as liaison for day-to-day ESG matters.

5. REGISTRATION CRITERIA

Applicants for registration shall fulfill the following registration criteria to ensure their competence.

5.1. **Registered ESG Lead Auditor**

5.1.1. Academic requirement

Applicants shall

a. hold a Degree or above or an equivalent qualification; or
b. a member of professional institution accepted by HKICA; or
c. be a registered member of HKICA, or a registration recognized by HKICA.

5.1.2. Working/Professional experience

(a) Applicants shall be registered as HKICA auditors in at least one E.S.G. related ISO Management System standard, such as ISO 14001 or ISO 14064, ISO 45001, or ISO 9001 auditor; and
(b) Applicants shall have at least four years of working experience in the area of management, auditing or supervision position.; and
(c) Applicants shall have participated in at least three ESG audits within the three years preceding the application. ESG audit and validation/verification experience may

include the audit and verification of environmental, social accountability, and governance projects, as well as ESG annual reports.

5.1.3. Training

The applicants for ESG lead auditors shall complete a minimum of 12 hours of training course on environmental, social and governance (ESG) (such as ISO IWA 48:2024 ESG implementation principle) accepted by HKICA, or an equivalent course recognized by HKICA.

5.1.4. Candidate applicants, who have attained relevant training with examination element and passed a comprehensive interview evaluation assessment can be directly granted Registered ESG Lead Auditor qualification.

5.2. **Registered ESG Auditor**

5.2.1. Academic requirement

Applicants shall

a. hold an Associate Degree or above; and
b. a member of professional institution accepted by HKICA; or
c. be a registered member of HKICA, or a registration recognized by HKICA.

5.2.2. Working/Professional experience

a. Applicants shall be registered as HKICA auditors in at least one E.S.G. related ISO Management System standard, such as ISO 14001 or ISO 14064, ISO 45001, or ISO 9001 auditor; and
b. Applicants shall have at least one year of working experience in the area of management, auditing or supervision position, and
c. Applicants shall have a minimum of one year of relevant experience in ESG-related audits or validation/verification activities. ESG audit and validation/verification experience may include the audit and verification of environmental, social accountability, and governance projects, as well as ESG annual reports.

5.2.3. Training

The applicants for ESG auditors shall complete a minimum of 12 hours of training course on environmental, social and governance (ESG) (such as ISO IWA 48:2024 ESG implementation principle) accepted by HKICA, or an equivalent course recognized by HKICA.

5.3. **ESG Manager**

5.3.1. Academic and working experience

Applicants shall

a. hold an Associate Degree or above; and
b. a member of professional institution accepted by HKICA; or
c. be a registered member of HKICA, or a registration recognized by HKICA.

5.3.2. Working experience

Applicants shall have at least four years of management post of an organization, leading ESG related projects or reporting work.

5.3.3. Training

The applicants for ESG manager shall complete a minimum of 12 hours of training course on environmental, social and governance (ESG) (such as ISO IWA 48:2024 ESG implementation principle) accepted by HKICA, or an equivalent course recognized by HKICA.

5.4. **ESG Officer**

5.4.1. Academic requirement

Applicants shall

a. hold a Higher Diploma, Associate Degree or above or an equivalent qualification.

5.4.2. Working experience

a. Applicants shall participating in ESG-related activities. ESG activities include auditing, validation/verification, and ESG reporting work.

5.4.3. Training

The applicants for ESG Officer shall complete a minimum of 12 hours of training course on environmental, social and governance (ESG) (such as ISO IWA 48:2024 ESG implementation principle) accepted by HKICA, or an equivalent course recognized by HKICA.

Note: Applicants for registration shall provide documentary evidence of work experience, this evidence may be presented in the form of employer references giving information on work carried out and positions held.

6. REGISTRATION PROCESS

6.1. Initial registration

6.1.1. Applicants who have fulfilled all criteria stipulated in this document may submit their application with a supporter, either from their employing organization or a HKICA member.

6.1.2. Applications may be submitted via email, post, or online, and shall include the following:

a. Academic qualification certificates
b. Certificates of relevant training
c. Proof of relevant ESG-related audit, validation/verification, reporting experience, if any
d. Paid the application fee

Note: Applicants shall provide complete and accurate information and supporting evidence If any false statements are discovered, any certificate awarded will be revoked and declared null and void.

6.1.3. Applicants shall sign the declaration in the application form and commit to abide to the requirements of the HKICA registration criteria and the Code of Conduct.

6.1.4. Applicants must pay the fees as outlined in HKICA "Schedule of Fees for Person Certification." Once the registration process begins, the fee is non-refundable regardless of the results of registration.

6.1.5. Registration process will be based on information provided by the applicant and other information, if any known by HKICA.

6.1.6. The ESG Governing Council (GC) of HKICA will endorse the final registration decision. Members of the GC shall not be involved in the examination and/or evaluation processes.

6.2. Registration notice and certificate

6.2.1. HKICA shall notify applicants of the registration results within fifteen (15) calendar days following its registration decision. Each certificate shall be valid for a period of three (3) years.

6.2.2. Certified persons shall follow HKICA01E "Regulations for Certification Scheme of Quality Management System Auditors" Section 8 in the use of certificate and logo.

6.2.3. HKICA retains sole ownership of all certificates issued. Registered persons shall cease use of the certificate during any period of suspension or upon termination of registration

6.2.4. HKICA will publish and maintain the list of registered persons as public information on its official website

6.3. Monitoring and Re-registration

6.3.1. It is the policy of HKICA to establish monitoring and re-registration criteria for registered personnel. These criteria are taken in the form of annual verification.

6.3.2. Annual verification begins in the same month as the initial registration, in the following year. HKICA Secretariat will inform the registered personnel to pay for the annual fee and remind them to complete the CPD Log.

6.3.3. Registered Lead ESG Auditors are required to complete re-registration before the expiry of their certificate validity period, which is normally three (3) years from the date of issue of the certificate. HKICA will notify candidates of the approaching expiration by email.

6.3.4. If the registered personnel fail to submit and complete the annual verification process and settle the required payment, HKICA will delist their registration from the register.

7. APPEAL AND COMPLAINT

7.1. HKICA shall follow the procedures as stipulated in HKICA06E "Appeal and complaint procedure" to handle appeal and complaint.

7.2. Appellant shall submit their appeal in written form in HKICA-F04 "Appeal form" within thirty (30) days from related decision.

7.3. Appellant or complainant can download the document HKICA06E “Appeal and complaint procedure” and the form from the website. HKICA can provide the document and form upon request.

8. ACTIONS AGAINST REGISTRATION STATUS

8.1. All registered personnel shall ensure the information provided is valid and complete. In view of any false or fraud statement, HKICA will suspend or terminate the registration status.

8.2. The same procedures as Section 8.1 will be carried out in case the registered person fails to abide to Regulations as set by HKICA or fails to comply with the registration criteria. Warning, suspension, and downgrade will be imposed. The final penalty is termination of registration status.

8.3. A registered ESG personnel may, for any personal reason by serving a written notice signed by the candidate, voluntarily suspend or terminates his/her registration for any or all of his/her certified activities.