Specification of Competency Standards
for the Fashion
Unit of Competency

Functional Area - Quality System & Sustainability

Title	Organise Environmental, Social, and Governance (ESG) reports
Code	111536L4
Range	This unit of competency applies to practitioners responsible for preparing ESG reports in accordance with the relevant HKEX rules and the ESG Reporting Guide.
Level	4
Credit	6 *(For Reference Only)*
Competency	**Performance Requirements** 1. Knowledge in the subject area Be able to • state the requirements of HKEX's ESG Reporting Guide and relevant Listing Rules, and compare the applicability of other international disclosure frameworks (e.g. GRI, TCFD, ISSB) • explain on mandatory and voluntary disclosure requirements, and evaluate the impact of their significance, scope, and boundary settings on report content • evaluate ESG issues and determine the materiality and applicability of relevant general disclosures and Key Performance Indicators • explain the disclosure requirements for climate-related risks and opportunities, as well as their impacts on organisational strategy and risk management • state governance disclosure requirements, including: ◦ the Board's oversight responsibilities regarding ESG issues ◦ the Board's ESG management approach and strategy ◦ the Board's setting and review of ESG-related targets and indicators, and their relationship with business operations ◦ the Board's role in ESG issues, governance structure, control measures, and climate-related risk procedures • evaluate the latest ESG reporting requirements based on published rule updates and assess the impact of HKEX amendments on report preparation

	2. Application and process Be able to • organise a comprehensive ESG report that complies with HKEX rules and the ESG Reporting Guide, covering all relevant disclosure requirements • apply the "comply or explain" principle to make judgments, identify non-compliance matters, explain the underlying reasons, and prepare corresponding explanatory disclosures • plan and execute the processes for ESG data collection, verification, and collation, exercising judgment to ensure data completeness and consistency • coordinate inter-departmental ESG data collection and evaluate the reliability and applicability of the collected data • write disclosure content for climate-related risks and opportunities, ensuring alignment with relevant disclosure framework requirements • organise governance-level disclosure content in ESG, including board oversight mechanisms, management approaches, strategies, and performance monitoring • plan and perform stakeholder engagement and materiality assessment processes, analysing the results to support the selection of disclosure content • organise and present ESG information to relevant stakeholders, ensuring clarity, accuracy, and comparability • collaborate with third-party verification bodies or consultants to provide required information and support the verification or review of the ESG report (if applicable) 3. Exhibit professionalism Be able to • follow with ESG reporting standards, practices, and governance principles when preparing reports • appropriately arrange and facilitate stakeholder engagement throughout the ESG data collection, analysis, and report preparation processes • ensure ESG disclosures are accurate, consistent and traceable • maintain confidentiality and professionalism when handling sensitive data and board-related information
Assessment Criteria	The integrated outcome requirements of this UoC are the abilities to accomplish: • Organise an ESG report that complies with HKEX rules and the ESG Reporting Guide, covering mandatory disclosure requirements and "comply or explain" provisions. • Coordinate inter-departmental teams, senior management and external parties for ESG data collection and reporting. • Organise relevant ESG report disclosures based on stakeholder engagement and materiality assessment results and present them effectively.
Remark	