

Join EFRAG's Sustainability Reporting Team as

a social and human rights reporting specialist

Deadline for applications: 27 May 2024

EFRAG seeks social and human rights reporting specialists to enhance EFRAG's sustainability reporting team. We are recruiting for a permanent Brussels-based function with proven social and human rights knowledge and expertise.

EFRAG has been mandated, under the CSRD, to act as technical advisor of the EC in the development and implementation of draft European Sustainability Reporting Standards (ESRS).

This is an exciting opportunity to join a multicultural, fast-evolving and collegiate environment and be part of the EFRAG sustainability reporting pillar technical staff.

Applications are invited for professionals with over 5 years' experience in the field that are EEA nationals and are willing to relocate to and work from EFRAG's Brussels office. Competitive salary packages are on offer depending on successful applicants' qualifications and experience. Role in the team will reflect seniority and experience.

Applications, consisting of a letter of motivation and a detailed CV, should be sent to Saskia Slomp, EFRAG CEO, using Rh@efrag.org by 27 May 2024.

Who are we looking for?

EFRAG is looking for individuals with experience in the field of social and human rights, specifically for two different positions:

- employment and labour rights
- due diligence

In both cases, the individual needs to have a passionate interest in corporate reporting and standard-setting development. We seek candidates with an advanced degree in law, economics or related disciplines and with more than 5 years working in the field and international experience. We are looking for candidates that can contribute their talents and energy to the development of draft ESRS, their implementation and other standard-setting related activities connected to the S1 (Own workforce), S2 (Workers in the value chain), S3 (Affected communities) and S4 (Consumers and end-users) and the sector-specific standard (for example, financial services). The ideal candidate should be willing to invest time in





developing this expertise further and have the ability to adapt to the fast-evolving sustainability reporting landscape.

We recruit on an equal opportunities and non-discriminatory basis.

Profile

Suitable candidates should have the following profile:

For the employment and labour rights position

• Proven knowledge of employment law and labour legislations with a focus on the European Commission legislation and the ILO Conventions and Recommendations;

• Demonstrated work experience in the employment relations field such as working conditions, equal treatment and opportunities for all and other work-related rights (as per the ESRS Social topics);

• Advanced degree in law in the field of employment and labour rights or a first-level degree in law with a masters in sustainability with a focus on social and human rights;

For the due diligence position

• Proven knowledge of the International Due Diligence instruments (namely, UN Guiding Principles on Business and Human Rights and/or OECD Guidelines for Multinational Enterprises) in an applied context and the EU CSDDD proposal. In addition, knowledge of the German and French due diligence legislation will be considered.

• Demonstrated work experience on social/human-rights due diligence in financial services and/or high impact sectors. Experience on the application of due diligence to workers in the value chain (ESRS S2) and affected communities (ESRS S3) will be considered.

• Advanced degree in law/economics or related disciplines in the field or a first-level degree in law or related disciplines with a masters in sustainability with a focus on social and human rights;

In addition the candidate should have:

• Demonstrated experience in analysing legislation and practice of the different member states and summarising the findings in high-quality technical papers;

• Knowledge of existing sustainability reporting standards, guidance and framework on the social and human rights field;



• Capacity to draft sustainability reporting standards in English, including examples for preparers in this field, and ability to adapt to a rapidly changing sustainability reporting standard setting landscape;

• Intellectual curiosity with a willingness to continually deepen subject matter expertise on sustainability topics and corporate reporting;

• Strategic thinking, analytical and synthesis skills: the ability to demonstrate conceptual and critical thinking including the articulation of the advantages and disadvantages of a range of standpoints;

• An objective mindset with an ability to listen, engage with and represent the viewpoints of diverse stakeholders;

• Excellent written and verbal communication skills including a high level of proficiency in English and an ability to write clearly and concisely. This includes drafting of standards. A profound knowledge of French is a plus;

• Ability to persuasively present ideas and engage effectively with senior professionals involved in EFRAG's decision making;

• Ability to work effectively both in teams and independently, to work effectively with diverse stakeholders, and enhance a collegial atmosphere;

• Effective project management skills including the ability to prioritise, delegate tasks, manage interdependencies, and where needed, meet challenging deadlines;

- Knowledge of the digitisation of corporate reporting is a plus;
- Knowledge of European sustainability-related legislation, regulation and policies is a plus;

• Knowledge of corporate reporting including interconnectivity between sustainability and financial reporting is a plus;

- Nationality of an EEA country required;
- Committed to serving the European public interest;
- Relocation to Belgium and work in the EFRAG offices in Brussels required.

What does EFRAG offer?

EFRAG offers:



- a unique opportunity to contribute to shaping the future of sustainability reporting in Europe and worldwide

- a dynamic and friendly working environment, open to individual entrepreneurship

- great occasions of visibility to the external environment, thanks to the intense and continuous dialogue with European Institutions, preparers, regulators, auditors, investors, other standard setters in Europe and worldwide

- an accelerated process of personal growth (development of corporate reporting expertise and soft skills), with direct access to EFRAG decision making actors and participation to a variety of projects

- competitive salaries and extra benefits package.

We are looking for both permanent staff and secondments. EFRAG staff in paid positions including secondments have to relocate and work from the EFRAG offices in Brussels (with a number of days of teleworking allowed under the EFRAG teleworking policy). More information can be found on EFRAG's website www.efrag.org.

Other than social and human rights reporting specialists

EFRAG has a permanent recruitment process for sustainability reporting and financial reporting functions. Anybody interested in such a function and with appropriate background and expertise in sustainability reporting can send at any time a motivation letter and CV to EFRAG.

In addition, EFRAG is looking for secondments in kind (at least for a 50% basis) to support the sustainability reporting work for a minimum period of 6 months (preferably longer). Secondments in kind can occur from the venue of their seconding organisation.

How to apply?

Applications, consisting of a letter of motivation and a detailed CV, should be sent to Saskia Slomp, EFRAG CEO, using Rh@efrag.org by 27 May 2024.

In applying for this job, you agree that EFRAG processes the data you have provided through your CV, cover letter and any other document. EFRAG will store your CV, cover letter and any other document in its database for one year.

About EFRAG

Since its establishment in 2001, EFRAG has built its reputation as the leading European voice in the global financial reporting debate. EFRAG was established by European stakeholder organisations with an interest in financial reporting, representing the business community, investors and the accountancy profession. EFRAG's activities are aimed at ensuring that European views on the development of financial reporting standards are properly and clearly articulated in the international standard-setting process, so that ultimately IFRS Standards are fit for use in Europe. EFRAG is the technical adviser to the European Commission, providing technical expertise and advice on IFRS Standards.





In 2018, EFRAG extended its activities in the wider corporate reporting debate: following a request of the EC in its Action Plan on Financing Sustainable Growth, EFRAG established a European Corporate Reporting Lab with the objective of stimulating innovations in the field of corporate reporting in Europe by identifying and sharing good practices. In 2020, EFRAG received two mandates from the European Commission on preparatory work on EU sustainability reporting standard-setting. The reports, with the recommendations following these mandates, were published in March 2021.

EFRAG's mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to the progress in corporate reporting.

In its financial reporting activities, EFRAG ensures that the European views are properly considered in the IASB's standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or amended IFRS Standards meet the criteria of the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good.

In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft European Sustainability Reporting Standards (ESRS) elaborated under a robust due process and supports the effective implementation of ESRS.

EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard-setting process. Its legitimacy is built on excellence, transparency, governance, due process, public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly, and consistently, and be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.

EFRAG has in 2022 put in place its permanent structure for its Sustainability Reporting Pillar, notably with its technical bodies the EFRAG Sustainability Reporting Board and the EFRAG Sustainability Reporting TEG.

Under the Corporate Sustainability Reporting Directive of 2022 EFRAG is tasked with preparing technical advice in the form of draft ESRS accompanied by bases for conclusions, cost-benefit analyses including impact analysis and digital guidance, with a proper due process, public oversight and transparency, contributing to the delegated acts through which the draft ESRS will be adopted.

EFRAG seeks input from all stakeholders, and obtains evidence about specific European circumstances, throughout the standard-setting process. Its legitimacy is built on transparency, governance, due process (which may include field tests, impact analyses and outreaches), public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly and consistently, and be recognised as the European voice in corporate reporting.





EFRAG's legitimacy is built on transparency, governance, due process, public accountability and thought leadership.

EFRAG is operating in a fast-evolving environment. It is attentive to the need to adapt its activities to meet new opportunities and challenges in corporate reporting.

