

## Call for Candidates: EFRAG User Panel

EFRAG is seeking experienced users of financial reporting, financial users of sustainability information and responsible investors to join its [User Panel](#). The EFRAG User Panel plays an important advisory role in ensuring that the perspectives of users of financial reporting information and related sustainability information are effectively reflected in EFRAG's technical work.

The Panel supports [the EFRAG Financial Reporting Technical Expert Group](#) (EFRAG FR TEG) and [the EFRAG Sustainability Reporting Technical Expert Group](#) (EFRAG SR TEG) by contributing to the development of high-quality, decision-useful financial reporting standards that meet the needs of capital providers across Europe. In particular, for sustainability reporting, the Panel will provide input from the perspective of the primary users of general-purpose financial reporting, that are also users of ESRS sustainability statements.

The EFRAG User Panel is a forum of **experienced users of financial reports such as investors, analysts, credit rating agencies, who rely on financial statements and sustainability disclosures to inform economic decisions.**

The Panel's objectives are to:

- Ensure user views and insights on financial and sustainability reporting topics are considered in EFRAG's technical work;
- Provide practical insights on how users analyse and interpret financial and sustainability reporting information;
- Review and comment draft amendments, standards, guidance, publications, discussion papers, and other technical outputs from a user perspective;
- Contribute to identifying and prioritising financial reporting and sustainability reporting issues from a financial user or investor standpoint;
- Facilitate the outreach to the wider user community and gathering broader market input.

The Panel is **advisory in nature** and does **not hold decision-making authority** within EFRAG.

### Meeting Structure

The EFRAG User Panel is expected to meet approximately four times per year, through a mix of physical and virtual meetings:

- Physical meetings take place at EFRAG's offices in Brussels and are planned to enable participants to travel to and from Brussels on the same day. In exceptional cases to be agreed by the EFRAG management, EFRAG may cover travel expenses for one or more of the physical meetings.
- Virtual meetings are organised as appropriate, considering the nature of the topics discussed and in line with EFRAG's commitment to sustainability.

In addition, Panel members are asked to provide input via email consultations, video conferences, or other electronic means, as needed.

For further details about the meetings and processes [see the terms of reference](#).

### Candidate Profile

EFRAG is seeking candidates who:

- Are users of corporate reporting information, such as equity or credit analysts, institutional investors, portfolio managers, lenders, rating agency professionals, valuation specialists, or other stakeholders who rely on financial reports to inform economic decisions;
- Have strong knowledge and experience in analysing company information, with a good understanding of IFRS Accounting Standards reporting frameworks and ESRS;
- Are familiar with European financial markets and reporting practices;
- Are interested in contributing to high-quality, decision-useful corporate reporting standards.
- Have experience with standard-setting or regulatory work, which is not required but would be considered as a plus.

### Membership Details

The User Panel aims to ensure a balanced composition in terms of professional background, sectors covered, and gender.

Members are appointed in a personal capacity and not as representatives of organisations.

- Substitute attendance is not permitted.
- Current members are eligible for reappointment, but subject to ensuring the overall balance of the Panel.

### Application Process

Applications should be submitted to EFRAG at [nominations@efrag.org](mailto:nominations@efrag.org) no later than **8 December 2025** and should include:

- A motivation letter indicating the experience as a user of corporate reporting, and any areas of special interest;
- A curriculum vitae (CV).