

2023 EFRAG Conference

European corporate reporting:
two pillars for success

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The Hotel Brussels

Meet the speakers



Hans Buysse

EFRAG Administrative Board President

Hans Buysse is since 1 July 2022 the President of the EFRAG Administrative Board. He is the Managing Partner at Clairfield Belgium, the Belgian partner firm of Clairfield International, a worldwide corporate finance firm that provides advisory services, mainly in cross-border mergers and acquisitions, to both international corporations and family-owned enterprises across an array of industries.

Hans is Chairman of the Belgian Association of Financial Analysts, EFFAS Executive Management Committee member, vice-chairman of XBRL Europe, and ACIIA Council member. He has been member of the Consultative Working Group (CWG) of the Corporate Reporting Standard Committee (CRSC) of ESMA and Vice-Chairman and member of the EFRAG (Financial Reporting) Board.

Hans Buysse holds a masters degree in applied economics, specialised in finance, a masters degree in management and a degree in tax. He is a Certified European Financial Analyst (FSA accredited).



Patrick de Cambourg

EFRAG SRB Chair

Patrick de Cambourg is the Chair of the EFRAG Sustainability Reporting Board since November 2022.

Between 2015 and November 2022, he was President of the Autorité des normes comptables (ANC), the French accounting standard-setting Public Authority. As such, he was also a member of the Boards of Autorité des marchés financiers (AMF), Autorité de contrôle prudentiel et de Résolution (ACPR), CNOCP and a member of the Haut Conseil de Stabilité Financière. Patrick was a member of the EFRAG Financial Reporting Board and chaired the EFRAG Project Task Force on preparatory work for the elaboration of possible EU non-financial reporting standards from September 2020 until April 2022.

Patrick, a graduate from Sciences Po Paris, holds degrees in public and business law and has a Bachelor of Arts. As chartered accountant and auditor, he spent his entire career within the Mazars Group, successively as junior, manager, partner and senior partner (1983-2014). Since late 2014, he is Honorary President of the Mazars Group.



Emmanuel Faber

ISSB Chair

Emmanuel Faber was appointed as the inaugural Chair of the International Sustainability Standards Board in December 2021, effective 1 January 2022. He is well-known for his passion for sustainability and his leadership positions at multi-national food products company Danone for the past 20 years. He joined the company in 1997 as Chief Financial Officer, Strategy, and served as its Chief Executive Officer from 2014, as well as Chair of the Board from 2017 until 2021. He became a partner at Astanor Ventures in October 2021.

Faber has lived and held senior leadership positions in Africa, Asia, the Americas and Europe. He has founded and chaired several international organisations and initiatives, including the One Planet Business for Biodiversity coalition and the G7 Business for Inclusive Growth coalition—co-chaired with the OECD Secretary General. He initiated Danone Communities, a social business initiative providing funding to bring nutrition and water access for vulnerable communities, as well as the Livelihoods Venture, which provides funding for ecosystem restoration and the development of sustainable farming in emerging economies.

Prior to joining Danone, he held roles as Chief Financial Officer and later Managing Director at Legris Industries. He also has experience from investment banking at Baring Brothers and as a consultant at Bain & Company. He holds a Master's degree in business administration from HEC Paris, France.



Pascal Durand

Rapporteur CSRD, MEP

Pascal Durand is a lawyer. After cofounding the French party Europe Ecologie les Verts in 2008, he directed the 2009 European elections campaign and was elected in the European Parliament under the Green banner in 2014. During his first mandate, he was involved in many subjects such as the transparency of public life, the fight against tax evasion and trade secrets, the protection of whistle-blowers, or animal welfare. He was re-elected in the European Parliament in May 2019 on the French centrist list, and now sits within the Socialists & Democrats Group. In the course of this second mandate, he was rapporteur on the revision of the Corporate Sustainability Reporting Directive, an ambitious piece of legislation bringing clarity on companies' disclosure obligations concerning the social and environmental impacts of their operations.

While being a strong promoter of a more unified Union, Pascal Durand continues to defend causes dear to his heart: ecology, transparency, animal welfare.



Jean - Paul Servais

IOSCO Chair

Since October 2022, Jean-Paul Servais is the Chairman of the board of the International Organization of Securities Commissions (IOSCO). IOSCO is the membership organization composed of the world's financial markets regulators involved in the supervision of 95 % of the financial sector at international level. He is also the Chairman of the IOSCO European Regional Committee

Jean-Paul Servais is the first Belgian to be elected Chairman of IOSCO. His election was partly in recognition of his efforts and the quality of his work during the six years in which he was already vice-chairman of IOSCO. As IOSCO Chairman, he helped bring about major international breakthroughs in the regulation of crypto currencies and in introducing reporting standards on sustainability.



Mairead McGuinness

European Commissioner for Financial Stability, Financial Services and Capital Markets Union, EC

Mairead McGuinness is the European Commissioner for financial services, financial stability and Capital Markets Union.

The Commissioner's vision for the portfolio is focused on ensuring the financial sector's strength and stability, so that it can deliver for people, society and the environment.

Before joining the Commission in October 2020, Ms McGuinness was First Vice-President of the European Parliament from 2017. She served as an MEP from Ireland for 16 years, and was a Vice-President of the Parliament since 2014.

As Vice-President, she oversaw relations with national Parliaments, led the Parliament's dialogue with religious and philosophical organisations, and had responsibility for the Parliament's communication policy.

During her time in the Parliament, Ms McGuinness sat on a range of committees, covering agriculture, environment, public health, budgets, petitions and constitutional affairs. Her legislative work included leading for the EPP Group on the European Climate Law, the revision of medical devices legislation, and CAP reform post 2013. As an Irish MEP representing the border region, she was outspoken on Brexit and the consequences for the EU and Ireland.

In 2006-2007, Ms McGuinness chaired the Parliament's investigation into the collapse of the Equitable Life assurance company which identified issues around weak financial regulation.

Prior to becoming an MEP, she was an award-winning journalist, broadcaster and commentator.



Richard Boessen

EFRAG Senior Manager Digital Reporting

Richard Boessen is a digital reporting XBRL expert and joined the EFRAG staff in April 2023 and is responsible for the development of digital sustainability XBRL taxonomies (ESRS and Article 8). He is chair of international XBRL Standards Board (XSB). Before Richard joined EFRAG, he was Head of XBRL at AMANA consulting and provided XBRL reporting software solutions to large, listed companies, audit firms and supervisory authorities. Richard was part time seconded from AMANA consulting to EFRAG from Summer 2021 till March 2023 and supported the PTF on the preparation of the XBRL taxonomy for the ESRS.



John Turner

XBRL International CEO

Mr. John Turner, CEO of XBRL International, has led the organisation for a decade. XBRL International works to enhance transparency and accountability in business performance by developing and managing the XBRL standard. XBRL is a set of open, freely licensed data exchange specifications that permit the digital production and consumption of reports of all kinds. The organisation is a global not for profit that operates in the public interest. Since 2017, XBRL International has been focussed on a range of questions associated with the digitisation of sustainability disclosures.

Previously, Mr. Turner served as CEO of CoreFiling, led XBRL activities at KPMG International LLP, and spearheaded the world's first regulatory project using XBRL for data collection, at APRA, the Australian financial regulator. He is a strong advocate for practical standards to enhance reporting and collaborates with consortium members and regulators worldwide. His educational background includes degrees in Law and Arts (Computer Science and Government) from the University of Queensland. He is based in Oxford, in the UK.



Chiara Del Prete

EFRAG SR TEG Chair

On 1 February 2023 Chiara Del Prete has been appointed EFRAG SR TEG Chair. She was already serving this role since May 2022 as Acting Chair. Chiara has also been appointed Chair of the International Forum of Accounting Standard Setters (ASAF) in January 2022 for an initial term of two years.

Chiara joined the EFRAG management team as EFRAG FR TEG Chairwoman in April 2019, position that she covered until the end of January 2023. From October 2016 to March 2019, Chiara was a partner at Mazars. During this period, she was also member of Mazars Global IFRS Committee. From October 2011 to September 2016 Chiara was Head of accounting principles at UniCredit Group. Then, she was also member of IFRS 9 technical groups of the European Banking Federation (EBF) and of the Italian Banking Association (ABI) and of the Three-Way Dialogue and Senior Accounting Group of the Institute of International Finance (IIF). In 2010/11 Chiara worked as Project Manager at EFRAG in charge of IAS 39 reform; before this experience in EFRAG as Project Manager, she worked for 11 years in auditing and advisory services in the banking and financial services industry.

Chiara started her career as financial statements auditor and consultant in 2000 and worked for KPMG Italy and PwC Italy. She has been member of ESMA Corporate Reporting Standing Committee from 2017 to 2019.



Kerstin Lopatta

EFRAG SRB ViceChair

Vice Chair Kerstin Lopatta is professor of Financial Accounting, Auditing and Sustainability at the University of Hamburg and adjunct professor at the Faculty of Law, Economics and Finance at the University of Luxembourg. Furthermore, she is affiliated with City University of Hong Kong as a visiting professor. She received her doctoral degree from Goethe University Frankfurt.

Kerstin Lopatta has extensive experience in sustainability reporting and financial accounting in practice and research. She is a member of the Sustainability Reporting Technical Committee of the ASCG and chairs the ASCG working group on Climate Reporting. Before embarking on her academic career, she worked as an audit assistant for Deloitte. She has been involved in developing, improving and implementing a variety of disclosure standards in different areas of sustainability reporting. For instance, she served as an academic observer on the Sustainable Finance Committee of the German Ministry of Finance and co-reviewed the adaptation of the German Sustainability Code to the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy.



Eelco van der Enden

GRI CEO

Responsibility for overseeing GRI's strategic work program and organizational management. Eelco joined GRI as CEO in January 2022 from multinational professional services network PwC, where he was Global ESG Platform Leader for Tax, Legal, People & Organisation Services. The author of over 50 published articles on governance and reporting, he has held a range of senior roles with listed companies, including as head of treasury, risk management and tax. From 2019 to 2021, Eelco served on the GRI Board of Directors while he was previously a member of the Technical Committee that developed the GRI Tax Standard (GRI 207), and Chair of the Tax Policy Group of Accountancy Europe.



Sebastien Godinot

EFRAG Administrative Board, Civil Society Organisations

Mr Sebastien Godinot has worked in the environmental sector for 23 years and is currently the senior economist of WWF European Policy Office and Head of the Sustainable finance unit. His area of expertise lies in private and public finance, budgetary and subsidy issues, and the wider issue of sustainable economy. He has 13 years of experience in EU finance policy.

He is leading a WWF programme aiming at reforming EU financial policies to integrate sustainability requirements - focusing in particular on the EU Action Plan on sustainable finance and the Strategy for Financing the Transition to a Sustainable Economy. He is a member of the Consultative Working Group of the Coordination Network on Sustainability. Before becoming a member of the EFRAG Administrative Board, he was a member of its General Assembly.

He was a member of the EU Platform on sustainable finance in 2020-22, working intensively on the EU taxonomy.

Mr Godinot holds a postgraduate degree in Environmental Law from the University of Strasbourg, a Master's degree in Private and Economic Law at Lyon University and holds a diploma in Business Management from Lyon Business School, one of the most renowned French business schools.



Mark Vaessen

President Accountancy Europe President

Mark Vaessen is a senior partner with KPMG in the Netherlands and the Global Head of Corporate & Sustainability Reporting for KPMG internationally. In that capacity he maintains the relationship with the International Sustainability Standards Board (ISSB) and the Global Reporting Initiative (GRI) and is a member of the Integrated Reporting and Connectivity Council, an advisory body to both the ISSB and IASB.

In addition, Mark is currently the President of Accountancy Europe, a Brussels-based organization representing nearly one million professional accountants from across Europe. He previously also was a board member at the European Financial Reporting Advisory Group (EFRAG) and the Sustainability Accounting Standards Board (SASB).

Mark has been a partner in KPMG's global audit practice since 1999. He lived and worked in London for nearly 20 years, building and leading KPMG's global international standards network as global IFRS leader. In 2017, he returned to his native the Netherlands where he was Head of Professional Practice until the end of 2022.



Luc Vansteenkiste

EFRAG SRB member & Chair EuropeanIssuers

Luc Vansteenkiste is Master of Chemical Engineering of the University of Louvain

He spent his whole career with Recticel where he became CEO in 1991 , co-owner in 1997 and Vice President from 2010 until 2012.

He is Honorary Chairman of the Belgian Federation of Entreprises (2002 to 2005).

He is Honorary President of the Prince Filip Fund

He has been serving in several boards as member or president : BATC, Telindus, Spector (Smartphoto), Ter Beke, BNPP-F, Sioen, Bepolux, Bois Sauvage and Delhaize.

He is currently Chairman of EuropeanIssuers, President of Lannoo , President of the Platform for financing of Belgian Enterprises, and member of the board of SVK and of the board of “Le Circuit de Spa-Francorchamps”

He is also member of the board of the Innovation Circle of Essencia (The Belgian Chemical Sector federation).



Elisa Bevilacqua

EFRAG SR Senior Technical Manager

Elisa has joined EFRAG in September 2022 as senior sustainability technical manager. She leads the work on SMEs and Financial Institutions. Elisa has 23 years' experience in the financial sector. In the past 15 years she focused on corporate social responsibility, green finance, ESG risks and sustainability reporting. Before joining EFRAG, Elisa was head of sustainable finance at the European Association of Cooperative Banks where she has held numerous positions since 2004. Previous to that she has worked at the European Parliament in Brussels and in the investment fund industry in Luxembourg.

Elisa holds a university degree in Economics and Business with specialization in environmental economics from La Sapienza, Rome (1998) and a Master in Business Administration from Vlerick Business School (2002). She is author of many articles and publication, the latest in 2022 is the book European Cooperative Banks and Sustainability.



Sven Gentner

Head of Unit Corporate reporting

Sven Gentner is the head of unit for corporate reporting, audit and credit rating agencies in the European Commission's directorate-general for financial stability, financial services and capital markets union.

Sven joined the European Commission in 2004 and has served in various positions in its Brussels headquarters and abroad. From 2004-2006 he was responsible for the coordination of the EU-US Financial Markets Regulatory Dialogue, in 2006 he served as a member of the private office (cabinet) of the Commissioner responsible for the Internal Market, from 2007-2011 he was executive assistant to the director general of Directorate General Internal Market and Services with special responsibility for financial services. In 2011 he was seconded to the African Union Commission in Addis Ababa to advise the AUC on building an African internal market. From 2012 to 2013 he was head of unit for human resources and planning in DG Internal Market and Services. From 2013 to 2015, Sven was a counsellor in the Economic and Financial Affairs Section of the Delegation of the European Union to the United States. He dealt with EU-US regulatory issues and TTIP negotiations in financial services. From 2015 to 2021 he headed DG FISMA's unit in charge of asset management.

Sven started his professional career in the private sector where he worked for an insurance company.

Sven holds masters degrees in economics from Johann Wolfgang Goethe University, Frankfurt, and the University of York, UK.



Etienne Barel

Deputy Chief Executive Officer of the French Banking Federation

Etienne Barel is an ENA (Ecole Nationale d'Administration) alumnus who began his career as Finance Inspector with the French Ministries for the Economy from 1994 to 1998. He joined BNP Paribas in 1998 as Deputy Head of Strategy and Development.

Etienne Barel joined the French Banking Federation (FBF) on 1 September 2020, as Deputy Chief Executive Officer heading the Banking and Accounting Supervision, Tax, Institutional Relations (Europe and International), Investing Banking and Markets, and Climate departments.



Salvador Marin

EFRAG SRB member & EFAA President

Salvador Marín's professional background spans academia, business and practice. As a practicing economist and adviser he has gained considerable experience in financial economics, financial information and non-financial reporting and extensive national and international experience in strategic consulting, economics, internationalisation, financial and non-financial reporting and management of SMEs and financial institutions.

Presently he is the managing partner of a boutique practice of national and international advisers, member of the Board of Directors of two Spanish companies with responsibility in commissions of audit and sustainability, senior advisor in a venture capital Company, and General Coordinator for International Professional Regulation at the General Council of Economists of Spain (CGE). Marin boasts substantial international experience gained through his tenure as CEO of COFIDES, the Spanish Development Finance Institution and member of the Boards of Directors of EDFI, Marin has held positions in the field of Public Management having served as a minister in regional government in Spain.

Author of over a one hundred books, articles, papers on financial information and non-financial reporting, Marin has experience as a lecturer at university and several national and international business schools. He has a specific recognition of quality as a researcher and knowledge transfer. Marin holds a Doctorate in Economics and Business Administration, specialising in Financial Information and gaining a distinction. Marin is Certified Accounting Expert by the Spanish Register of Accounting Experts.



Cristina Saporetti

Head of sustainability reporting, Eni

As Head of sustainability reporting, in Eni, Cristina Saporetti is responsible for consolidating all the sustainability information for the mandatory reporting documents and the voluntary sustainability reports.

Before being appointed Head of the sustainability reporting team, she was also the head of the sustainability planning and communication team in Eni.



Véronique Willems

SMEUnited Secretary General

Véronique Willems is representing Crafts and SMEs in Europe as the Secretary General of SMEUnited (formerly known as UEAPME) since January 2017. Beforehand and as from 2009, she was the Head of European affairs at UNIZO (SMEUnited Belgian member organisation) and was responsible for advocacy on policies affecting SMEs at EU-level. In January 2016, she was nominated deputy to the SME-representative for Belgium at the European Economic and Social Committee.

Ms Willems started her career at UNIZO in 1999 as Policy Officer in charge of education, training and SME counselling and went on to work at the regional office (Vlaams-Brabant & Brussel) as responsible for advocacy at regional level, mentorship programs and individual counselling for entrepreneurs. Ms Willems holds a Law degree from Vrije Universiteit Brussels and a Master's Degree in Commercial sciences / Business management from VLEKHO Brussels.



Wolf Klinz

EFRAG FRB Chair

Wolf Klinz was appointed EFRAG Financial Reporting Board Chair on 16 November 2022.

He previously served as a Member of the European Parliament (MEP) with the Free Democratic Party of Germany (FDP), part of the Alliance of Liberals and Democrats for Europe (ALDE), from 2004 until 2014 and from 2017 until 2019.

He studied economics and business administration in Paris and Vienna. He graduated with an M.Com in 1963 from the Hochschule für Welthandel (now Vienna University of Economics and Business), a PhD in 1965, and an MBA from INSEAD, Fontainebleau, in 1966.

Wolf Klinz was a Partner with McKinsey & Company in the United Kingdom, Germany and France. Subsequently, he served as a Member of the Executive Board of a Swiss Corporation. After German reunification he joined the Executive Board of Treuhandanstalt, the German Government's agency for privatisation of the former East German industry. He finished his business career as CEO of a large German corporation in 2004 when he decided to go into European politics.

From 2000 to 2004, he held the (honorary) position of President of the Chamber of Commerce and Industry (IHK) Frankfurt am Main. From 2003 to 2004 he was the Vice-President of Eurochambres in Brussels.



Linda Mezon-Hutter

IASB Vice Chair

Linda Mezon-Hutter joined the IASB on 12 September 2022 for a five-year term and was appointed IASB Vice-Chair from 1 January 20

Previously, she was chair of the Accounting Standards Board (AcSB) in Canada from 2013 to 2022, also serving as a board member from 2004 to 2013. Her time with the AcSB encompassed the adoption of IFRS Standards

Prior to this, Ms Mezon-Hutter was the Chief Accountant at the Royal Bank of Canada, responsible for the interpretation and application of IFRS Standards and U.S. GAAP. She has also held other senior positions in industry and has four years of experience in public accounting. Accountants of Ontario in 2013, is a Certified Public Accountant (Michigan) and Chartered Global Management Accountant (CGMA), holds a BA in Accounting from Michigan State University and an MBA from the University of Detroit.

Ms Mezon-Hutter was named a fellow of the Institute of Chartered



Verena Ross

ESMA Chair

Verena Ross is the Chair of the European Securities and Markets Authority (ESMA). She took up the role on 1 November 2021 and is responsible for representing the Authority as well as preparing the work of and chairing its Board of Supervisors and Management Board.

Between 2011 and 2021 Verena Ross served as ESMA's first Executive Director, when she was responsible for building up the organisation and overseeing its day to day running.

Prior to this, Verena held a number of senior posts in the UK's Financial Services Authority (FSA) and was a member of the FSA's Executive Committee. Verena joined the FSA in 1998 to run the Executive Chairman's office during the regulator's start-up phase and was briefly a seconded advisor to the Hong Kong Securities and Futures Commission in 2000. She held various positions in the FSA's Markets Division and was Director of Strategy & Risk Division before becoming Director of the International Division.

Verena is a German national. Following studies in Sinology and Economics in Hamburg, Taipei and London (SOAS) she began her career at the Bank of England in 1994, where she worked as an economist and banking supervisor.



Sébastien Harushimana

EFRAG FR TEG Chair

Sébastien Harushimana has extensive technical expertise gained over 25 years of experience in international accounting, mainly IFRS, US GAAP, IPSAS and other local GAAPs such as Belgian GAAP and UK/Irish GAAP.

Since July 2023 and until his appointment as EFRAG FR TEG Chair, Sébastien was serving as Managing Director for PwC Belgium, leading corporate reporting services for the Capital Markets and Accounting Advisory Services (CMAAS) of PwC and the IFRS technical team of PwC. He has been teaching IFRS as a guest co-lecturer at the University of Liège since 2008. Sébastien is a fellow member of the Association of Chartered Certified Accountants (ACCA).

From September 2015 to June 2023, after returning from a Senior Technical Manager role at EFRAG, Sébastien served as a Director for PwC Belgium, leading accounting consulting services and advising government institutions, CFOs of various entities, including multi-national industrial, manufacturing and financial institutions.

At EFRAG, Sébastien served as a Senior Technical Manager, from January 2014 to August 2015, as part of the Financial Instruments team, focusing primarily on the IFRS 9 Financial Instruments and the IFRS 17 Insurance projects. He successfully completed the work relating to IFRS 9 with an endorsement advice letter sent to the European Commission concluding that the standard was conducive to the European public good.

From March 2006 to December 2013, Sébastien worked as a Senior Manager at PwC Belgium, starting first in the audit department in charge of large US multinationals audits and SOX procedures, then moving to the accounting advisory services in CMAAS department in 2007.

From July 2001 to February 2006, Sébastien worked as a Senior Auditor for Russell Brennan Kean (RBK), in Ireland. He was responsible for the preparation and audit of financial statements under UK/Irish GAAP, the preparation of personal, corporate and capital gains tax computations under Irish taxation law and the preparation of VAT, PAYE (pay as you earn) and capital gains tax returns.

From August 1997 to September 1999, Sébastien worked as a Trainee Accountant for BDO Zambia, responsible for the preparation of financial statements under UK GAAP, variance analysis, and executing audits, due diligence and taxation under the supervision of the Principal Partner.



Jens Berger

EFRAG FR TEG Vice-Chair

Jens Berger is the partner responsible for quality on corporate reporting matters at Deloitte Germany and head of the IFRS and Corporate Reporting Centre of Excellence as well as a member of Deloitte's Global Leadership on corporate reporting. He has extensive experience in implementing and interpreting financial and sustainability reporting standards. Jens is Vice-Chair of EFRAG's Technical Expert Group (FR TEG). He is also Chairman of EFRAG's Connectivity Advisory Panel and its Financial Instruments Working Group.

Jens is active at Accountancy Europe in its Corporate Reporting Policy Group and Sustainability Policy Group. He is a member of the Technical Committee on Financial Reporting at the German standard setter ASCG and participates in various groups at the German Institute of Auditors IDW. From 2009 to 2010, Jens was a Practice Fellow at the International Accounting Standards Board (IASB). He is the author of numerous articles and monographs as well as a speaker at internal and external events.



Kirsten Margrethe Hovi

EFRAG CAP member & ESG Advisor Norsk Hydro

Kirsten Margrethe Hovi is vice president and ESG Adviser to the CFO of Norsk Hydro ASA. She has worked for many years for Hydro within different areas including HSE, CSR, human resources, quality management, strategy, process engineering and communication. From 2004 till 2022 she was responsible for Hydro's ESG reporting. She has also actively participated in developing general and industry specific reporting standards. Between 2014 and 2020, Hovi was a member of the Global Sustainability Standards Board, GRI's standard setting governance body. She has also been active in the public consultation of the European Sustainability Reporting Standards and is currently a member of EFRAG's Connectivity Advisory Project.

Hovi has a master's degree in Chemical Engineering from the Norwegian University of Science and Technology (NTNU), she has studied French at Alliance Française in Paris and holds an economics degree from the Norwegian School of Management.



Sirkku Palmuaro

EFRAG CAP member & senior advisor Nordic Offset

Sirkku Palmuaro is a partner and senior advisor at a climate responsibility expertise company Nordic Offset. She has over 20 years extensive experience from implementation, application and enforcement of IFRS-reporting standards in Finland and at EU-level from working both in Big4 and public sector senior roles. Her areas of expertise in IFRS include business combinations, valuation, consolidation and consistency. She has also specialised in sustainability reporting requirements both at EU and global level and the interoperability of them and has been a member of several ESMA working groups contributing to developments of both ESRS and IFRS sustainability standards and consistency between financial and sustainability reporting. Sirkku is a member of the Accounting Board in Finland and lecturer and author in sustainability reporting, ESG in Finance and connectivity.



Leo van der Tas

EFRAG CAP member, advisor EY

Leo van der Tas is full professor at Tilburg University in The Netherlands. He retired recently as Global Corporate Reporting Leader at EY and still serves that firm as advisor. He is a member of EFRAG's Connectivity Advisory Panel was a member of the IFRS Advisory Council and the IFRS Interpretations Committee as well as ESMAs Consultative Working Group on Corporate Reporting.



Carsten Zielke

EFRAG CAP member, Vice- Chair EFRAG User Panel

Carsten Zielke (DVFA and SFAF) has a PhD in insurance economics and has been very much involved in reporting issues for the last 25 years (EFRAG/IASB/DRSC). He is running his own research company Zielke Research Consult GmbH in Aachen/Germany specialized in solvency and ESG research (since 2013) on financial institutions. Before he worked as an insurance analyst and advisor at WestLB, Bear Stearns and Société Générale.

Carsten holds mandates in supervisory and advisory boards of one German insurance company and one French bank.



Christine Lagarde

ECB President

Christine Lagarde has been President of the ECB since November 2019. Between 2011 and 2019 she served as Managing Director of the International Monetary Fund. Prior to that she served as French Minister of Economy and Finance from 2007 to 2011, having been Trade Secretary from 2005 to 2007. A lawyer by background, she practised for 20 years with international law firm Baker McKenzie, of which she became Global Chair in 1999. She was the first woman to hold each of these positions. In 2022 President Lagarde was ranked the second most influential woman in the world by Forbes. She has also been recognised by TIME as one of the 100 most influential people in the world. She was named Officer in the French Order of the Legion of Honor in April 2012 and Commander in the National Order of Merit in May 2021.