

## MEMORANDUM

**To:** Comment File (S7-10-22) – The Enhancement and Standardization of Climate-Related Disclosures for Investors

**From:** The Office of the Chair, U.S. Securities and Exchange Commission

**Date:** March 27, 2023

**Re:** Meeting with the International Financial Reporting Standards (IFRS) Foundation

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On March 9, staff from the Office of the Chair met with representatives from the French Banking Federation about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the proposed GHG emissions disclosure provisions, and specifically the proposed Scope 3 emissions disclosures, as well as the importance of international interoperability of disclosures.

**Attendees:**

- Etienne Barel, French Banking Federation (FBF)
- Benjamin Quatre, FBF
- Séverine Vadon-David, FBF
- Jean Jacques Santini, BNP Paribas
- Jeffrey Siegel, BNP Paribas
- Joseph Cox, BNP Paribas
- Benoit La Chapelle Bizot, BPCE
- Sophie Asselot, BPCE
- Joerg Riegel, Societe Generale
- John Longobardo, Credit Agricole
- Mika Morse, Office of the Chair, SEC