

MEMORANDUM

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

From: The Office of Chief Accountant

Date: May 18, 2022

Re: Meeting with World 50

On May 18, 2022, Commission Staff met virtually with representatives from World 50, including:

ABB • Timo Ihamuotila, EVP & CFO
Adecco • Marc-Alain Weder, Global CFO, Adecco
ADM • Ray Young, EVP & CFO
Adobe • Jolene Iyer,
AES • Steve Coughlin, EVP & CFO
Alcon • Tim Stonesifer, SVP & CFO
Amazon • Chris Richard,
Amazon • Ivan Yanushev,
American Express • Jessica Quinn, EVP, Corporate Controller & Principal Accounting Officer
Anthem • Hakon Mattson, VP, Chief Sustainability Officer
Avery Dennison • Kimberlee Jensesn, Senior Manager, ESG Financial Planning & Reporting
Avery Dennison • Todd Farr, VP, Global Financial Planning & Analysis
Avnet • Ken Jacobson, VP & Corporate Controller
Capital One • Andrew Young, CFO
CarMax • Enrique Mayor-Mora, EVP & CFO
CBRE • Chandni Jalan, Auditor
Chevron • Amit Ghai, Assistant Corporate Controller
Chevron • Chris Cavallo, Assistant Secretary and Managing Counsel
Chick-fil-A • Brent Ragsdale, EVP & CFO
CMS Energy • Chantel Dawson, Accounting Policy & External Financial Reporting
CN • Chantale Després, AVP, Sustainability
Colgate-Palmolive • Ann Tracy, Chief Sustainability Officer
Colgate-Palmolive • Stan Sutula, EVP & CFO
Coupa Software • Gina Tesla, VP, Sustainability & Social Impact
Diageo • Dave Madigan,
Diageo • Harriet Howey, Global Non-Financial Reporting and ESG Lead
Duke Energy • Pete Sherrard,
Duke Energy • Sarah Murray,
Duke Energy • Vicky Sullivan,
eBay • Brian Donahue, Sr. Director, Accounting and Reporting
eBay • Renee Morin, CSO
Fiserv • Neil Wilcox, EVP, Head of Corporate Social Responsibility
Flex • Amber Scott, VP, Finance
FMC • Karen Totland, CSO
FMC • Nick Pfeiffer,

Freeport-McMoRan • Bill Cobb, VP, Chief Sustainability Officer
General Motors • Geraldine Barnuevo Cruz, Supports Kristen Siemen
General Motors • John Kim, Assistant Corporate Secretary and Lead Counsel - Corporate Governance, Finance,
Georgia-Pacific • Coleen Dykstra,
Georgia-Pacific • John Mulcahy, VP, Sustainability
Georgia-Pacific • Steve Lomax,
Gilead Sciences • Ken Wu, Executive Director, Corporate Sustainability
Heineken • Stacey Tank, Chief Corporate Affairs & Transformation Officer
HP • Ellen Jackowski, Chief Impact Officer and Head of Sustainable Impact
Illumina • Kelli Carlson, CSR Manager
Illumina • Sharon Vidal, Sr. Director, CSR & Sustainability
Intel • Fawn Bergen, Corporate Sustainability Manager
Interpublic • Jemma Gould, Title Vice President, Sustainability and Communications
Kinder Morgan • Kristin Peterson, Director, ESG
L'Oreal • , Vice President of Sustainable Business Solutions & CSR
L'Oreal • Alison Partie,
L'Oreal • Anne Schruth, Manager, Community Engagement and Corporate Philanthropy
L'Oreal • Caitlin Ung,
L'Oreal • Timothy Robertson,
Laredo • J Wren,
Laredo • Wendy Brooks,
Lenovo • Marisol Berrios,
Lenovo • Rob Taylor, Director, Environmental, Sustainability and Compliance
Lexmark • John Gagel, Chief Sustainability Officer
Lowe's • Beth MacDonald, Vice President, Lowe's
Lowe's • Ryan Grimsland, SVP Corporate Finance & Treasurer
McKesson • Kelvin Baggett, EVP & Chief Impact Officer
Meijer • Erik Petrovskis, Director of Environmental Compliance and Sustainability
Merck • Kyra Lanza, AVP, Corporate Responsibility
MetLife • Marlene Debel, EVP, CRO
Morgan Stanley • Raja Akram, Deputy CFO
NextEra Energy • James May,
NextEra Energy • Peaches Libkie,
NRG Engery • Emily Picarello, Corporate Controller
Peloton • Angela Winkle, Director, Sustainability
Peloton • April Lecato, Senior Manager, Environmental Sustainability, ESG
Peloton • Julia Matthews, VP, ESG Strategy
Pitney Bowes • Ana Chadwick, EVP & CFO
Pitney Bowes • Joe Catapano, VP & Chief Accounting Officer
Pitney Bowes • Pervez Bamji, VP & General Auditor
PPG • Michael Corcoran,
Roper Technologies • Jason Conley, VP & CAO
Royal Bank of Canada • Daniel Vitaletti, Sr. Manager, Reporting & Disclosure, Climate Strategy & Governance
Salesforce • Janet Nasburg, VP, Enterprise Risk Management
Schlumberger • Mikki Corcoran, VP, Sustainability

Spencer Stuart • Phil Murphy, Financial Officer Practice & Global Leader Sports Business
Stryker • Ryan Anderson,
Target • Amanda Nusz, SVP, Corporate Responsibility and President of the Target Foundation
Target • Chad Krueger,
UGI • Brendan Heck, VP, ESG
W.W. Grainger • Rebecca Derdiger, Senior Director, DEI & Corporate Responsibility
Walmart • Brendan Morrissey, Senior Director II, ESG Strategy & Engagement
Walmart • Kathleen McLaughlin, EVP, CSO & President, Walmart Foundation
Warner Music Group • Sam Sims, VP, ESG
Warner Music Group • Trent Tappe, SVP, Deputy General Counsel & Chief Compliance Officer
Waste Management • Kristine Richmond, Senior Director of Sustainability
Whirlpool • Ron Voglewede, Global Sustainability Director
YUM! Brands • Jon Hixson, CSO, VP Global Government Affairs
Zebra Technologies • Nathan Winters, CFO
Zoetis • Jeannette Ferran Astorga, EVP, Corporate Affairs, Communications and Sustainability
Zoetis • Wettey Joseph, EVP & CFO

The following Commission representatives were present: Paul Munter, Shaz Niazi, and Anita Chan.

The proposing release for The Enhancement and Standardization of Climate-Related Disclosures for Investors was among the topics discussed.