

Ms. Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Re: File No. S7-10-22: The Enhancement and Standardization of Climate-Related Disclosures for Investors

Dear Ms. Countryman,

MovingWorlds welcomes the opportunity to respond on File No. S7-10-22: The Enhancement and Standardization of Climate-Related Disclosures for Investors ("Proposed Rule"). We commend the Commission for its Proposed Rule as it would streamline the requests for climate-related information issuers of public securities receive from investors.

MovingWorlds works with global corporations, like Unilever, Microsoft, SAP, PayPal and more to help them achieve environmental and social targets by educating their engaging their employees.

The Commission's Proposed Rule would support an efficient market response to climate change and ESG related risks. While most companies report sustainability information in some form, the requests from investors on the type and content of this information vary significantly. The Proposed Rule eases the burden on companies that are currently providing this information in numerous formats in response to various investor questionnaires on climate information and numerous shareholder proposals calling for this information.

As leading CSR & ESG consultants working with companies, we saw short-term and long-term benefits to corporations by investing in these activities, even if it may be costly upfront. In addition, it is valued highly by employees, and other supply chain partners.

Therefore, we support the SEC's Proposed Rule requiring all public companies to file climate-related financial information with the Commission, to have this information appear alongside financial information, and to present narrative and quantitative information in XBRL tagged form. These provisions within the proposal will align the required climate-related financial information needed in the market, providing investors consistent, comparable climate-related data and potentially easing the demands on our organization in seeking to comply with the numerous, varying demands of investors and market participants.

The Proposal's alignment with recommendations by the Taskforce on Climate-Related Financial Disclosures (TCFD) and the Greenhouse Gas Protocol will assist in creating a baseline of necessary information for companies, allowing for efficiencies in gathering, assessing and disclosing climate-related information. The TCFD recommendations are widely used across the largest capital markets, with 2,600 supporters globally. Furthermore, regulators have begun mandating TCFD-aligned reporting in the UK, Brazil, the EU, Hong Kong, Japan, New Zealand, Singapore, and Switzerland.

The IFRS Foundation, which sets accounting standards used in over 140 nations, recently released its own proposal for climate-related disclosures via its International Sustainability Standards Board (ISSB). The ISSB proposal similarly uses the TCFD recommendations as a baseline and has significant similarities to the SEC's proposal. Coherence with future ISSB standards will reduce the burden of compliance on US-based companies that may also fall under the disclosure requirements of a

jurisdiction following ISSB standards. Furthermore, globally coherent disclosure requirements will lead to better comparability of data for investors and potentially fewer demands on companies to further explain or elaborate on their disclosures.

The Proposed Rule greatly aligns with [UN Global Compact's Ten Principles](#) to which our company is committed and will help advance the global sustainability agenda at large. For this reason, ORGANIZATION NAME supports the Proposed Rule as it would provide guardrails around reporting of climate-related information, creating efficiencies in an emerging market of information that will continue to grow in size and complexity in the years to come.

For further discussion or questions, please contact me: Mark Horoszowski, CEO and Co-founder, MovingWorlds.org, [REDACTED]

Signed,

A handwritten signature in black ink that reads "Mark Horoszowski". The signature is written in a cursive, slightly slanted style.

Mark Horoszowski

CEO & Co-founder

MovingWorlds