

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: June 25, 2022

Re: Meeting with Value Reporting Foundation

On June 23, 2022, staff from the Office of the Chair had a meeting with Granville Martin from the Value Reporting Foundation (VRF) about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the attendees discussed the proposed GHG emissions disclosures and challenges with Scope 3 emissions reporting.

Attendees:

- Granville Martin, VRF

SEC attendees:

- Mika Morse, Climate Counsel, Office of the Chair