

## 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:** January 24, 2023

**Re:** Meeting with Bayer

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On January 20, staff from the Office of the Chair met with representatives from Bayer about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed Bayer's experience with climate-related disclosures and comments on the proposal.

**Attendees:**

- Mika Morse, Policy Counsel, Chair's Office
- Klaus Kunz, Vice President, Head of ESG, Bayer
- Kasey Gillette, Head of Sustainability and Political Affairs, Bayer
- Chris Treanor, Counsel, Akin Gump