

## 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:** February 26, 2024

**Re:** Meeting with Americans for Financial Reform and other organizations

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On February 23, the Chair, staff from the Office of the Chair, and the Director of the Division of Corporation Finance had a meeting with representatives from Americans for Financial Reform and other organizations about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed their comment letters, and specifically investors' need for comprehensive GHG emissions disclosures. They reiterated their views that the final rule should continue to require Scope 1 and 2 emissions disclosures from all registrants, and Scope 3 emissions disclosures with some accommodations. They also reiterated their comments in support of attestation over GHG emissions and maintaining the proposed financial statement disclosures as proposed.

### **SEC Attendees:**

- Chair Gensler, SEC
- Heather Slavkin Corzo, Office of the Chair
- Mika Morse, Office of the Chair
- Erik Gerding, Division of Corporation Finance

### **External Attendees:**

- Abby Maxman, Oxfam America
- Alex Martin, Americans for Financial Reform
- Brandon Rees, AFL-CIO
- Damon Silvers, AFT
- David Shadburn, League of Conservation Voters
- Ed Mierzwinski, US PIRG
- Elizabeth Derbes, Natural Resources Defense Council
- Gene Karpinski, League of Conservation Voters
- John Kostyack, Sierra Club
- Josh Zinner, Interfaith Center on Corporate Responsibility
- Lauren Compere, Boston Common Asset Management
- Lisa Donner, Americans for Financial Reform
- Manish Bapna, Natural Resources Defense Council
- Robert Weissman, Public Citizen
- Sharmeen Contractor, Oxfam America
- Stephanie Jones, Environmental Defense Fund
- Clara Vondrich, Public Citizen