

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: May 19, 2023

Re: Meeting with Goldman Sachs

On May 16, staff from the Office of the Chair met with representatives from Goldman Sachs about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed international disclosure proposals, GHG emissions disclosures, calculating financed emissions, and the implementation of climate-related targets and goals.

Attendees

- Kara Mangone, Managing Director and Global Head of Climate Strategy
- Ken Connolly, Climate, Energy and Finance Policy Advisor
- Mika Morse, Chair’s Office