

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: March 27, 2023

Re: Meeting with the International Financial Reporting Standards (IFRS) Foundation

On March 9, staff from the Office of the Chair met with representatives from the French Banking Federation about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the proposed GHG emissions disclosure provisions, and specifically the proposed Scope 3 emissions disclosures, as well as the importance of international interoperability of disclosures.

Attendees:

- Etienne Barel, French Banking Federation (FBF)
- Benjamin Quatre, FBF
- Séverine Vadon-David, FBF
- Jean Jacques Santini, BNP Paribas
- Jeffrey Siegel, BNP Paribas
- Joseph Cox, BNP Paribas
- Benoit La Chapelle Bizot, BPCE
- Sophie Asselot, BPCE
- Joerg Riegel, Societe Generale
- John Longobardo, Credit Agricole
- Mika Morse, Office of the Chair, SEC