

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 15, 2023

Re: Meetings with CDP

On May 15, May 26, June 7, and June 15, staff from the Office of the Chair and the Division of Economic and Risk Analysis met with representatives from CDP about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the representatives from CDP provided an overview of the type of data that CDP collects, including for example, Scope 1, Scope 2, Scope 3 emissions. CDP representatives explained that while some companies provide nonpublic disclosures, which are subject to confidentiality agreements and only available to investors through paid access to the database, other companies provide the information on a public basis. According to CDP, there are only a negligible number of public companies that respond to the CDP questionnaire but do not publicly disclose their responses. CDP representatives provided the [attached excel](#), which is a summary of publicly available information provided by companies to CDP in 2021 and 2022.

Attendees:

- Mika Morse, Chair's Office
- Ruoke Yang, DERA
- Paula DiPerna, CDP
- Elizabeth Small, CDP
- Darren McCrate, CDP