

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: October 17, 2023

Re: Meeting with S&P Sustainable1

On September 12, staff from the Office of the Chair met with Richard Mattison from S&P Sustainable 1 & Global Trucost about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed the Taskforce for Nature-related Financial Disclosures, and the development of sustainability metrics related to biodiversity.

Attendees:

- Mika Morse, Chair’s Office
- Corey Klemmer, Chair’s Office
- Richard Mattison, S&P Sustainable1 & Global Trucost