

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 25, 2023

Re: Meeting with Mark Carney

On October 24, the Chair and staff from the Office of the Chair met with Mark Carney about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed trends in corporate climate disclosures, the use of such disclosures by banks and investors to manage risk and identify opportunities, and the continued need for more consistent, comparable, and reliable information about climate risks and opportunities.

Attendees:

- Chair Gensler, SEC
- Heather Slavkin Corzo, Office of the Chair
- Mika Morse, Office of the Chair
- Mark Carney, UN Special Envoy for Climate Action and Finance, and Chair and Head of Transition Investing at Brookfield Asset Management