MEMORANDUM

To: Comment File (S7-17-22) - Environmental, Social, and Governance Disclosures

for Investment Advisers and Investment Companies

From: The Office of the Chair, U.S. Securities and Exchange Commission

Date: January 31, 2024

Re: Meeting with UNPRI

On January 29, staff from the Chair's Office and the Division of Investment Management met with representatives from UNPRI about the SEC's proposals to standardize ESG disclosures by certain investment funds and advisers. During the meeting, participants discussed UNPRI's concerns about the proposed "integration" category, and their interest in having the Commission align as much as practicable with approaches taken by other jurisdictions.

Attendees:

- Mika Morse, Chair's Office, SEC
- Zeena Abdul-Rahman, Division of Investment Management, SEC
- Brian Johnson, Division of Investment Management, SEC
- Greg Hershman, UNPRI
- Will Sullivan, UNPRI
- Magda Lowisz, UNPRI
- Louisa Guy, UNPRI
- Ben Leblique, UNPRI
- Aline Neculae, UNPRI