



## NYSE listed company survey on climate disclosures

As an NYSE-listed company, **your opinions on climate disclosures are of paramount importance to us**. The following 9-question survey will inform us on the areas of agreement and divergence within the NYSE-listed company community. We encourage you to take 2 minutes to complete the survey. **Your responses will not be attributed to you or your company**. While NYSE has distributed it to investor relations and corporate legal leaders, please forward this survey to the appropriate individual(s) that are best able to describe your company's viewpoint.

Upon completion of the survey we will aggregate results by company size, sector, and response type. The overall results will be shared with you as a representation of the views of our listed company community. We do not plan to make the results public in any other forum, though they will inform our advocacy positions and may be shared privately with listed companies.

**Assuming regulators pursue new  
ESG disclosure standards and**

**requirements, should they consist primarily of:**

- ☐ Mandatory line-item disclosures (including standard items required of all companies)
- ☐ “Comply or explain” disclosures (allowing companies to publicly describe any inability to disclose)
- ☐ A materiality-based structure through “Sustainability Discussion & Analysis” or similar update to Reg S-K (with no requirements if immaterial)
- ☐ None of the above

**Should the set of climate-related disclosures provided by companies over the long term be:**

- ☐ Rules-based - with specific requirements laid out in rulemaking
- ☐ Principles-based - with companies given the flexibility to disclose important information without regard for comparability
- ☐ A combination of rules-based and principles-based requirements
- ☐ None of the above

**Where should new climate-related disclosures be located for public companies?**

- ☐ “Filed” sources such as Form 10-K/-Q
- ☐ “Furnished” sources such as Form 8-K
- ☐ Both filed and furnished (such as required disclosures in form 10-K,

- ☐ other disclosures in Form 8-K)
- ☐ Other (company website, corporate responsibility report)
- ☐ None of the above

**Are there climate-related disclosures that all public companies should report?**

- ☐ Yes, there are climate metrics that all companies should disclose
- ☐ No, companies where climate is not material to the business should not need to disclose

**Would it be helpful to have existing ESG reporting standards / frameworks endorsed by SEC as effective disclosure standards (such as SASB, TCFD, GRI, or industry-specific standards)?**

- ☐ Yes, if companies are already reporting against an accepted international standard, SEC should allow this standard to suffice
- ☐ No, existing standards frameworks do not have sufficient review processes to meet regulatory needs

**Should US securities regulators seek to harmonize disclosure standards with other international securities regulators?**

- ☐ Yes, companies are increasingly covered by international legislation / regulations and face higher costs of meeting an additional standard

- ☐ No, US regulators should develop an independent standard with input from US constituents
- ☐ Both yes and no, US regulators should endorse global minimum standards and then build independent US standards that extend beyond global minimums
- ☐ Other (Please explain)

**Should regulators require climate-related disclosures to meet audit or assurance standards (after a phase-in period)?**

- ☐ Yes, assurance will build trust in the disclosure regime
- ☐ No, assurance will impose costs and risks that exceed its benefits

**Should the timing and deadlines for climate-related reporting:**

- ☐ Match the existing reporting deadlines for other required filings, to allow for timely measurement alongside financials
- ☐ Follow a different set of reporting deadlines to allow for inherent differences in the financial and non-financial reporting systems

**Are you open to sharing your further thoughts on climate and regulation directly with NYSE staff members in a 1:1 conversation?**

- ☐ Yes, please reach out to me to schedule a discussion (enter email)



address in the box)

No, thank you

**Conclusion: If you'd like a copy of the survey results, please enter your email address here:**

Characters Remaining: 100

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