

MEMORANDUM

To: Comment File (S7-10-22) – The Enhancement and Standardization of Climate-Related Disclosures for Investors

From: The Office of Chief Accountant

Date: May 10, 2022

Re: Meeting with the IASB Staff Members

On May 10, 2022, Commission Staff met virtually with staff members of the International Accounting Standards Board (IASB) including Nili Shah, Liz Figgie, and Aida Vatrenjak. The following Commission representatives were present: Jonathan Wiggins, Nigel James, Shaz Niazi, Anita Chan, Larry Yusuf, Sarmad Makhdoom, Lindsay McCord and Luna Bloom.

The proposing release for The Enhancement and Standardization of Climate-Related Disclosures for Investors, specifically the proposed financial statement metrics, was discussed.