

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: April 7, 2022

Re: Meeting with representatives from the Value Reporting Foundation and the International Sustainability Standards Board

On April 7th, staff from the Office of the Chair met with representatives of the Value Reporting Foundation (VRF) and the International Sustainability Standards Board (ISSB) to provide a briefing on the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors.

Attendees:

- Sue Lloyd, Vice Chair, ISSB
- Granville Martin, Director of Global Regulatory Outreach, VRF
- Bryan Esterly, Chief Technical Officer, SASB Standards, VRF
- Rommie Johnson, Technical Strategy Lead, VRF

SEC staff in attendance:

- Mika Morse, Climate and ESG Policy Counsel, Chair’s Office