

## 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:** September 2, 2022

**Re:** Meeting with Value Reporting Foundation

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On September 2, 2022, staff from the Office of the Chair met with Granville Martin, Head of Americas Policy and Outreach at the Value Reporting Foundation (VRF), about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed international developments in climate disclosures and the progress of the International Sustainability Standards Board.

**Attendees:**

- Granville Martin, Head of Americas Policy and Outreach, VRF
- Mika Morse, Climate Counsel, Office of the Chair