

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: November 15, 2022

Re: Meeting with staff from the IFRS Foundation, ISSB

On November 4th and 10th, staff from the Office of the Chair met with staff from IFRS Foundation and the International Sustainability Standards Board (ISSB) about the ISSB's sustainability and climate disclosure exposure drafts, and the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the similarities and differences between the ISSB exposure drafts and the SEC proposal, and discussed broad themes from the comments received regarding the proposals.

Attendees:

- Granville Martin, Director of Global Regulatory Outreach at the IFRS Foundation
- Jeff Hales, Member of the Board, ISSB
- Rommie Johnson, Technical Strategy Lead, ISSB
- Mika Morse, Policy Counsel, Chair's Office, SEC