

## 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:** July 27, 2023

**Re:** Meeting with Emmanuel Faber, ISSB

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On June 28 and July 11, staff from the Office of the Chair met with Emmanuel Faber, chair of the International Sustainability Standards Board (ISSB) about the final standards for sustainability and climate disclosures issued by the ISSB. Participants discussed the timing for finalizing and the content of the ISSB’s disclosure standards and related guidance.

**Attendees:**

- Emmanuel Faber, ISSB
- Mika Morse, Office of the Chair, SEC