

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 26, 2023

Re: Meeting with ISSB

On September 20, staff from the Office of the Chair met with Emmanuel Faber from the ISSB and discussed developments related to the ISSB. Specifically, the participants discussed the ISSB’s climate disclosure standard, the status of commitments by various jurisdictions to consider taking up the ISSB standards, and the digital tagging and structuring of disclosures.

Attendees:

- Mika Morse, Chair’s Office
- Emmanuel Faber, ISSB
- Rose Venin, ISSB