

## 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 28, 2023

**Re:** Meeting with the International Sustainability Standards Board (ISSB)

---

On April 28, the Chief Accountant, staff from the Office of the Chair, and staff from the Office of International Affairs met with the Vice Chair of the International Sustainability Standards Board (ISSB) about the ISSB's consideration of feedback on its exposure drafts and potential timeline for issuing final standards. Participants discussed common themes from the feedback on the ISSB exposure drafts, the potential for interpretative guidance, and possible timeline for finalization of the ISSB standards.

**Attendees:**

- Sue Lloyd, Vice-Chair, ISSB
- Paul Munter, OCA
- Kathleen Hutchinson, OIA
- Morgan MacDonald, OIA
- Eileen Radford, OIA
- Mika Morse, Office of the Chair