

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: March 23, 2023

Re: Meeting with the International Financial Reporting Standards (IFRS) Foundation

On February 2, staff from the Office of the Chair met with representatives from the IFRS Foundation about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the International Sustainability Standards Board’s consideration of feedback on its exposure drafts and potential timeline for issuing final standards.

Attendees:

- Granville Martin, IFRS Foundation
- Mika Morse, Office of the Chair