

## 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:** February 10, 2023

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

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On January 20<sup>th</sup> and February 9<sup>th</sup>, staff from the Office of the Chair met with Emmanuel Faber, chair of the International Sustainability Standards Board (ISSB). Participants discussed the ISSB's draft sustainability and climate disclosure standards, the process for reviewing feedback, and expected timelines for issuing the disclosure standards. Participants discussed comments referencing the ISSB that were submitted on the SEC's proposal on the enhancement and standardization of climate-related disclosures for investors.

**Attendees:**

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