

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: December 15, 2023

Re: Meeting with Emmanuel Faber, ISSB

On December 11, staff from the Office of the Chair met with Emmanuel Faber, chair of the International Sustainability Standards Board (ISSB). Participants discussed the ISSB’s sustainability and climate disclosure standards. Participants discussed public 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