

## **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

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On March 23, 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 climate disclosure proposal and the treatment of GHG emissions disclosures.

**Attendees:**

- Granville Martin, IFRS Foundation
- Rommie Johnson, IFRS Foundation
- Caroline Clark-Maxwell, IFRS Foundation
- Heather Slavkin Corzo, Office of the Chair
- Mika Morse, Office of the Chair