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In Depth: SEC Proposes Climate-Related Changes to Regulation S-K and Regulation S-X



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On March 21, 2022, the U.S. Securities and Exchange Commission proposed amendments to Regulation S-K and Regulation S-X that would mandate significant additional climate-related disclosures. This memorandum provides an overview of the new proposed disclosures, as well as the proposed phase-in periods, safe harbors and other accommodations provided under the proposed rules.

Read our Clients & Friends Memo here.