The SEC's Final Climate Disclosure Rules: Appears to Be Coming Soon

The SEC's <u>latest Reg Flex Agenda</u> is out. And for those in the throes of the proxy season already, you may not want to read any further. For it seems like the SEC intends to finalize a number of significant rulemakings over the next few months. We've barely had time to digest the Rule 10b5-1 rule changes that were adopted last month!

Here's a partial list of those rulemakings that the SEC may finalize in the near future, with April 2023 being listed as the "Final Action" estimate (bearing in mind that the Reg Flex Agenda is aspirational and not a firm commitment by the SEC to act):

- 1. Climate Disclosure
- 2. Cybersecurity Risk Governance
- 3. Share Repurchase Disclosure Modernization
- 4. Beneficial Ownership Reporting
- 5. **SPACs**

And those are just the biggies with an April target date. There are others - like **Rule 14a-8 Amendments** - that are predicted to be acted upon closer to an October 2023 timeframe. Looks like another busy year...

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