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The SEC's Climate Disclosure Rules: Coming This Fall?



The SEC is once again pushing back its anticipated timing for adopting final climate rules. The agency's latest [Reg Flex Agenda](#) was just released, extending the timing for the climate disclosure rules among several other rulemakings that were pushed from this past April to October 2023:

1. [Climate Change Disclosure](#)
2. [Cybersecurity Risk Governance](#)
3. [Modernization of Beneficial Ownership Reporting](#)
4. [Special Purpose Acquisition Companies](#)

The [Rule 14a-8 Amendments](#) also continue to be slated for final rulemaking by October.

Key anticipated rules slated for initial proposal are also on the Agenda:

1. [Human Capital Management Disclosure](#) (10/23)
2. [Regulation D and Form D Improvements](#) (10/23)
3. [Definition of Securities Held of Record](#) (10/23)
4. [Edgar Filer Validation and Access](#) (10/23)
5. [Corporate Board Diversity](#) (4/24)
6. [Rule 144 Holding Period](#) (4/24)

As always, the Reg Flex Agenda is aspirational and it doesn't mean that the SEC will take these actions by these possible dates (or that it wouldn't take action sooner), which has been borne out time and time again...

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