

It's that time of the year as the SEC revealed its <u>latest Reg Flex Agenda</u> last week. The answer to the first question on everyone's mind is that the estimated date for final climate risk disclosure rules is by April – but remember that is merely an estimate.

And since the SEC already has delayed adoption of this rule by more than a year since it first started predicting it would act, it's hard to say what will really happen. This <u>brief statement</u> from SEC Chair Gary Gensler about the Reg Flex Agenda doesn't provide any further color on what could happen.

Here's what the Reg Flex Agenda describes in the Corp Fin area:

1. Estimated Adoption of Final Rules

- Climate Change Disclosure (April 2024)
- SPACs (April 2024)
- Shareholder Proposal Rule Amendments (April 2024)

2. Estimated Proposal of Rules

- Human Capital Management Disclosure (April 2024)
- Regulation D/Form D Improvements (April 2024)
- Revised Definition for "Securities Held of Record" (April 2024)
- Board Diversity (October 2024)
- Rule 144 Holding Period (October 2024)

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