

Client Alert: The SEC’s Proposed Climate-Related Disclosure Rules: Are They the “Core Bargain,” a “Watershed Moment,” or “Undermin[ing] the Existing Regulatory Framework”?

Publications

March 24, 2022

Earlier this week, the Securities and Exchange Commission (“SEC”) approved the issuance of proposed new disclosure rules [cited as “PR, p. __”], titled *The Enhancement and Standardization of Climate-Related Disclosures for Investors*, that would require both domestic and foreign public companies to provide certain climate-related information in their registration statements and annual reports and certain ongoing updates in their quarterly reports. The long-awaited proposed rules are the SEC’s most direct move yet to transform disclosure requirements related to Climate and ESG issues and passed only after what appears to have been significant internal debate. The SEC’s lone Republican Commissioner, Hester M. Peirce, dissented from the proposed rule, and the Chair and the other two Democratic commissioners released statements in support of the proposed rules. Their accompanying statements previewed the wide range of debate – in the courts, political sphere, and public discussion – destined to accompany these rules through the likely lengthy administrative process before (or if) they become final.

[Read the full alert here.](#)

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