

# SEC Adopts Final Rules for Climate-Related Disclosures as Controversy and Challenges Loom

## Client Alerts

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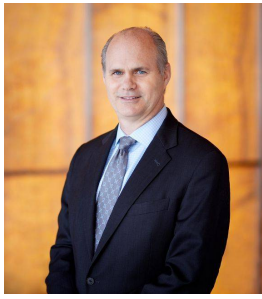
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On March 6, 2024, the Securities and Exchange Commission (“SEC”) issued an adopting release (Release Nos. 33-11275 and 34-99678), entitled *The Enhancement and Standardization of Climate-Related Disclosures for Investors* (the “Adopting Release”), which finalized new disclosure rules (“Final Rules”) that will require domestic and foreign companies to provide certain climate-related information in their registration statements and annual reports filed with the SEC, with some limited exceptions. Under the new Final Rules, a company will need to disclose, among other things, (i) climate-related risks that have materially impacted, or are reasonably likely to have a material impact on, its business, strategy, results of operations, or financial condition, (ii) the governance and management of such risks, and (iii) certain information concerning the effects of severe weather events and other natural conditions on the company. The Final Rules reflect some significant modifications to the rules that the SEC had originally proposed in 2022 and represent, in certain respects, a scaled-back version of those proposed rules.

This client alert includes: (a) a list of some key takeaways from the Final Rules, (b) a detailed summary of the new disclosure requirements under the Final Rules, and (c) next steps for companies to consider in order to prepare for implementation of the Final Rules (if the Final Rules survive ongoing court challenges).

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