

## SEC Responds to Investor Demand for Climate Risk, Human Capital Management Disclosures

07 October 2021

Appearing before the Senate Committee on Banking, Housing, and Urban Affairs on September 14, 2021, U.S. Securities and Exchange Commission (“SEC”) Chair Gary Gensler [testified](#) to the burgeoning investor demand “for consistent, comparable, and decision-useful disclosures” around climate risk and human capital management, and stated his belief that “the SEC should step in when there’s this level of demand for information relevant to investors’ investment decisions.”

In two recent client *Alerts*, Kirkland & Ellis ESG & Impact and Capital Markets attorneys discuss SEC activity with respect to [climate change](#) and [human capital management and board diversity](#) disclosure requirements for public companies. These *Alerts* include suggestions relevant to energy and infrastructure companies on how to prepare for potential regulatory changes in advance of the SEC issuing proposed rules on these topics. We will continue to closely monitor SEC activity with respect to these topics and intend to publish follow-up *Alerts* covering any proposed rules or other significant developments.

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- Read [all insights](#) from the Energy & Infrastructure Blog.
  - Read more [ESG & Impact insights](#).

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