

The California climate disclosure laws, SEC's proposed climate-related disclosure rule and the CSRD

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Davis Polk counsel and Environmental practice head Loyti Cheng and counsel David Zilberberg authored “The California climate disclosure laws, SEC’s proposed climate-related disclosure rule and the CSRD: What U.S. companies need to do now to comply” in the *Harvard Law School Forum on Corporate Governance*. In the article, Loyti and David discuss mandatory climate disclosure and focus on three legal regimes with particular salience for U.S. companies: California’s S.B. 253 and 261, the SEC’s proposed climate-related disclosure rule and the European Union’s Corporate Sustainability Reporting Directive (CSRD).

Loyti and David note that U.S. companies need to take action now to determine what disclosure rules will apply to them and put into place the necessary infrastructure to be in a position to develop, collect and report the information called for by applicable requirements.

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