

UPDATES

SEC Provides Guidance on Disclosing Metrics in MD&A and Proposes Amendments to Financial Disclosure Requirements

February 5, 2020

On January 30, the U.S. Securities and Exchange Commission (SEC) issued [interpretive guidance](#) on disclosure of key performance indicators (KPIs) and other metrics in Management's Discussion & Analysis of Financial Condition and Results of Operations (MD&A), which companies should consider when preparing their upcoming Form 10-K filings. Concurrently, the SEC [proposed amendments](#) to modernize, streamline and enhance certain financial disclosure requirements in Regulation S-K. This Sidley Update summarizes the interpretive guidance and the most significant proposed amendments.

[Please click here to view the Sidley Update in PDF format.](#)

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