



Society Submits Comment Letter to SEC on Regulation S-K Disclosure

New York, NY, April 13, 2026: The Society for Corporate Governance (the “Society”) today announced the submission of its latest comment letter to the U.S. Securities and Exchange Commission (SEC) in response to the SEC Chair’s request for public comment on Regulation S-K disclosure requirements.

In its letter, the Society advocates for broad modernization of Regulation S-K disclosure requirements to better serve the Commission’s goals of investor protection, efficiency, competition, and capital formation. The Society’s recommendations focus on reorienting disclosure requirements around principles of materiality, eliminating duplicative or low-value disclosure, and reducing the cost and burden of compliance while preserving investor protection. The letter addresses 17 Regulation S-K items, as well as conflict minerals and resource extraction disclosure requirements.

The Society’s letter also recommends harmonization of Regulation S-X with a modernized Regulation S-K, a review of XBRL requirements, and modernization of the Section 16 reporting framework.

“This comment letter reflects the real-world experience of our members, including corporate secretaries, governance professionals, and in-house counsel, who are responsible for implementing these rules every day,” said Paul Washington, President and CEO of the Society for Corporate Governance. “Our goal is to promote disclosure requirements that remain meaningful to investors while reflecting the practical realities of compliance for public companies.”

The submission supplements the Society’s prior comment letters on [executive compensation](#) and scaled disclosure ([here](#) and [here](#)), continuing its engagement with the Commission on evolving disclosure requirements.

The Society’s recommendations were informed by surveys of registrants and law firm members, as well as a working group of approximately 70 Society members, reflecting an issuer-focused perspective on disclosure practices and investor engagement.

For more information and to access the Society’s latest SEC comment letters, visit <https://societycorp.gov/advocacy/sec>.

About the Society for Corporate Governance

Founded in 1946, the Society is a professional membership association of more than 3,700 corporate and assistant secretaries, in-house counsel, outside counsel, and other governance professionals who serve more than 1,600 entities, including 1,000 public companies and private companies and nonprofit organizations of almost every size and industry. Society members are responsible for supporting their boards of directors and executive management in matters such as board governance, corporate and securities, compliance, regulation and legal matters, shareholder services and investor relations, subsidiary management, and ESG reporting and sustainability. Visit societycorp.gov for more information.

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