

# Considerations for Preparing Your 2021 Form 10-K

Client Alert | January 21, 2022

---

As we do each year, we offer our observations on new developments and recommended practices for calendar-year filers to consider in preparing their Form 10-K. This alert reviews the recent amendments to Regulation S-K adopted by the U.S. Securities and Exchange Commission ("SEC") and discusses how public companies are reacting to these new requirements. In addition, it discusses other disclosure topics, including Environmental, Social, and Governance ("ESG") issues such as human capital management, climate change, and cybersecurity, that, in light of increasing investor focus and forthcoming rulemaking, continue to be a top priority for public companies.

## [Read More](#)

The following Gibson Dunn attorneys assisted in preparing this client update: Mike Titera, Justine Robinson, Andrew Fabens, Hillary Holmes, Elizabeth Ising, Thomas Kim, David Korvin, Ron Mueller, Jim Moloney, and Victor Twu.

Gibson Dunn's lawyers are available to assist with any questions you may have regarding these issues. To learn more about these issues, please contact the Gibson Dunn lawyer with whom you usually work in the [Securities Regulation and Corporate Governance](#) and [Capital Markets](#) practice groups, or any of the following practice leaders and members:

**Securities Regulation and Corporate Governance Group:** [Elizabeth Ising](#) – Washington, D.C. (+1 202-955-8287, [eising@gibsondunn.com](mailto:eising@gibsondunn.com)) [James J. Moloney](#) – Orange County, CA (+1 949-451-4343, [jmoloney@gibsondunn.com](mailto:jmoloney@gibsondunn.com)) [Lori Zyskowski](#) – New York (+1 212-351-2309, [lzyskowski@gibsondunn.com](mailto:lzyskowski@gibsondunn.com)) [Brian J. Lane](#) – Washington, D.C. (+1 202-887-3646, [blane@gibsondunn.com](mailto:blane@gibsondunn.com)) [Ronald O. Mueller](#) – Washington, D.C. (+1 202-955-8671, [rmueller@gibsondunn.com](mailto:rmueller@gibsondunn.com)) [Thomas J. Kim](#) – Washington, D.C. (+1 202-887-3550, [tkim@gibsondunn.com](mailto:tkim@gibsondunn.com)) [Mike Titera](#) – Orange County, CA (+1 949-451-4365, [mtitera@gibsondunn.com](mailto:mtitera@gibsondunn.com)) [Aaron Briggs](#) – San Francisco, CA (+1 415-393-8297, [abriggs@gibsondunn.com](mailto:abriggs@gibsondunn.com)) [Julia Lapitskaya](#) – New York, NY (+1 212-351-2354, [jlapitskaya@gibsondunn.com](mailto:jlapitskaya@gibsondunn.com))

**Capital Markets Group:** [Andrew L. Fabens](#) – New York (+1 212-351-4034, [afabens@gibsondunn.com](mailto:afabens@gibsondunn.com)) [Hillary H. Holmes](#) – Houston (+1 346-718-6602, [hholmes@gibsondunn.com](mailto:hholmes@gibsondunn.com)) [Stewart L. McDowell](#) – San Francisco (+1 415-393-8322, [smcdowell@gibsondunn.com](mailto:smcdowell@gibsondunn.com)) [Peter W. Wardle](#) – Los Angeles (+1 213-229-7242, [pwardle@gibsondunn.com](mailto:pwardle@gibsondunn.com))

© 2022 Gibson, Dunn & Crutcher LLP Attorney Advertising: The enclosed materials have been prepared for general informational purposes only and are not intended as legal advice.

## Related Capabilities

[Securities Regulation and Corporate Governance](#)

## Related People

[Michael A. Titera](#)

[Justine Robinson](#)

[Andrew L. Fabens](#)

[Hillary H. Holmes](#)

[Elizabeth A. Ising](#)

[Thomas J. Kim](#)

[David Korvin](#)

[Ronald O. Mueller](#)

[James J. Moloney](#)

[Victor Twu](#)

# GIBSON DUNN

[Capital Markets](#)

[ESG: Risk, Litigation, and Reporting](#)