

## PwC Plus Article

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# SEC Adopts Final Rules for Disclosure of Hedging Policies

**Disclosure in proxy or information statements for the election of directors any practices or policies regarding the ability of employees or directors to engage in certain hedging transactions with respect to company equity securities**



## **Keywords**

Hedge Accounting

## **Topics**

Capital Markets & Accounting Advisory - PRIME  
Technology & Process Risk

## **Issuing Body**

SEC - U.S. Securities and Exchange Commission