DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS WITH FYE 31 MARCH 2024

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Key Date for FPIs SEC Closed

Key Points About Form 6-K

WHEN MUST A FORM 6-K BE FILED

Triggering events. An FPI publicly releases information in whatever form (press release, website or social media posting, published report) that it:

Market Holiday (NYSE & Nasdaq)

- Makes or is required to make public under home country law 0 Publicly files or is required to publicly file under stock exchange rules
- 0 Distributes or is required to distribute to its shareholders
- Triggering information. Any material developments, transactions, facts, or other information, such as:
- Earnings information
- M&A activity and other acquisitions or dispositions of assets
- o Changes in control or in management
- Change in auditors
- o Events regarding the company's securities, such as a call for redemption, stock splits, payment defaults
- o Cybersecurity incidents
- o Bankruptcies and receiverships

IS THERE A FIXED DEADLINE FOR FILING

No. A Form 6-K must be filed "promptly" after the relevant material is published or event occurs.

WHAT ARE THE CONTENT REQUIREMENTS

Form 6-K contains no line-item disclosure requirements For example, earnings information can be long-form or short-form. Form 6-K must be in English and must be filed electronically on EDGAR.

ARE CERTIFICATIONS REQUIRED FOR FILING

CEOs and CFOs are not required to provide certifications for Form 6-K filings.

FORM F-3 AND INCORPORATION BY REFERENCE

FPIs can use their Form 6-K reports to satisfy the updating requirements of Form F-3. Our Client Alert The Secrets of Form 6-K: Getting Behind the Curtain with the FPI Wizard discusses the substantial body of market practice and lore that has developed around the complex interconnections between these two forms.

Key	120)24	25	Dat	tes

	2024	
May 14	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after 31 December 2023 (Q3 end)
Jul 1	2024 Audited Year-End Financial Statements required for registered securities offerings	After 15th month after 31 March 2023 (2023 FYE)
Jul 31	Form 20-F due	4 months after FYE
Aug 13	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after FYE
Sep 30	FPI status determination	Last business day of second fiscal quarter
	Financial Statements of affiliate foreign business with YE 31 March required under S-X Rule 3-09	6 months after 2024 FYE
Nov 12	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after 30 June 2024 (Q1 end)
	2025	
Jan 2	2024 Unaudited Interim Six-Month Financial Statements required for registered securities offerings	After 9th month after 2024 FYE
Feb 12	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after 30 September 2024 (Q2 end)
Mar 31	Six-Month Unaudited Financial Statement filing deadline for NYSE- and Nasdaq-listed FPIs	Six months after Q2 end

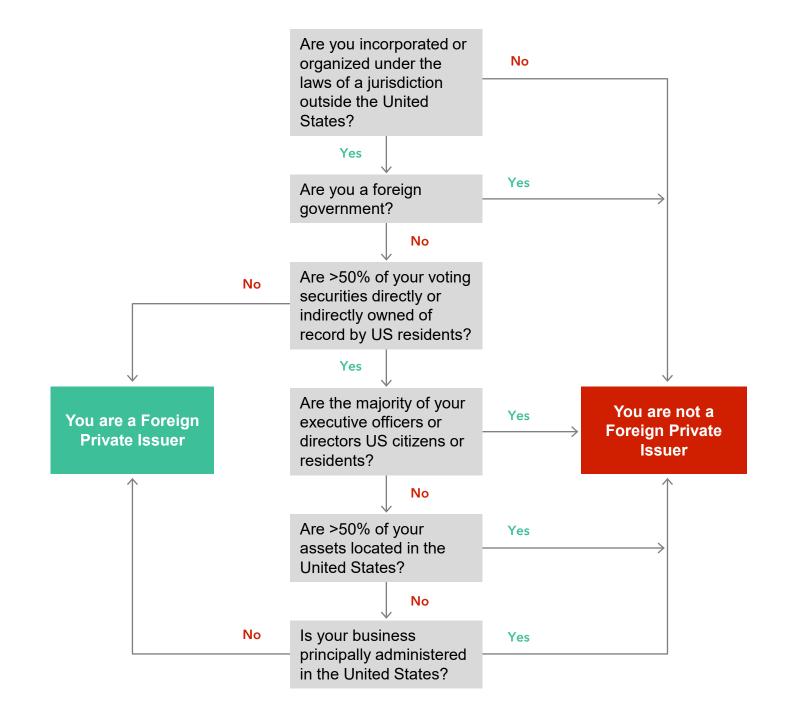
Schedule 13D*	Within 5 business days after acquiring >5% beneficial ownership or losing eligibility to file on Schedule 13G; amendments due within 2 business days after material changes						
Schedule 13G*	investors: W For passive >5% benefic Amendment	lithin 45 days aft <u>investors</u> : Withir cial ownership	estors (QIIs) and legacy er calendar quarter end † 1 5 business days of acquiring anges generally due within 45 end ††				
Form 13F	> Feb 14 > May 15	> Aug 14 > Nov 14	Within 45 days after calendar year-end and each of the first three calendar quarter-ends				
Form SD			· .				
Form 40-F	Same date the issuer's annual report is filed in Canada						
Form 11-K	Within 90 days after the employee plan's fiscal year-end, or 180 days after the plan's fiscal year-end if the plan is subject to ERISA						

† QIIs with >10% beneficial ownership as of last day of any month must file within 5 business days after month end)

†† Passive investors must amend within 2 business days of acquiring >10% and thereafter upon a ≥5% change of beneficial ownership; QIIs must amend within 5 business days after month end in which they cross 10% and thereafter upon a \geq 5% change of beneficial ownership)

DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS WITH FYE 31 MARCH 2024

Are You a Foreign Private Issuer?



For more detail on the finer points of this analysis, see our Client Alert Defining Foreign Private Issuers: Are You a Wizard or a Muggle?

The information contained herein shall not be construed as legal advice. Should further analysis or explanation of the subject matter be required, contact the Latham & Watkins attorney whom you normally consult. Latham & Watkins operates worldwide as a limited liability partnership organized under the laws of the State of Delaware (USA) with affiliated limited liability partnerships conducting the practice in France, Hong Kong, Italy, Singapore, and the United Kingdom and as an affiliated partnerships conducting the practice in Japan. Latham & Watkins operates in Israel through a limited liability company, in South Korea as a Foreign Legal Consultant Office, and in Saudi Arabia through a limited liability company. © Copyright 2024 Latham & Watkins. All Rights Reserved.