1 BUSINESS & OPERATIONS

(Compensation arrangements are excluded from 1.01 and covered in 5.02)

1.01 Entry into a Material Definitive Agreement*
- Entry into, or material amendment of, material agreement (not made in the ordinary course of business)
- Amendment may make an agreement material
- Non-binding agreements are excluded

1.02 Termination of a Material Definitive Agreement*
- Excludes termination as a result of expiration of the agreement by its terms or completion of obligations

1.03 Bankruptcy or Receivership
- Includes petitions and orders confirming reorganization, arrangement or liquidation

1.04 Mine Safety - Reporting of Shutdowns and Patterns of Violations*

2 FINANCIAL INFORMATION

2.01 Completion of Acquisition or Disposition of Assets
- Involves a significant amount of assets otherwise than in the ordinary course of business

2.02 Results of Operations & Financial Condition**
- Public announcement or release disclosing material non-public information for a completed quarterly or annual fiscal period

2.03 Creation of a Direct Financial Obligation (DFO) or an Obligation under an Off-Balance Sheet Arrangement*
- Must be material
- DFO means long-term debt, capital lease, operating lease or short-term debt that arises other than in the ordinary course of business
- Applies even if the registrant is not a party to the transaction
- Exemption if securities are sold in a registered offering

2.04 Triggering Events that Accelerate or Increase a DFO or an Obligation under an Off-Balance Sheet Arrangement*
- Must be material
- Includes conversion from contingent to direct obligation
- DFO includes obligations accrued as probable loss under GAAP

2.05 Costs Associated with Exit or Disposal Activities*
- Commitment to an exit or disposal plan, disposal of a long-lived asset or termination of employees under a plan
- Material charges to be incurred under GAAP and future aggregate cash charges

2.06 Material Impairments*
- Determination that a material charge for impairment is required under GAAP
- Not required if determination is made during preparation, review or audit of timely filed 10-Q or 10-K dismissing impairment charge

3 SEcurities & TRADING MARKETS

3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing
- Notice from the US stock exchange that maintains the principal listing for the registrant's registered securities
- Notice of a public reprimand letter but not an early warning notice
- Includes notice to exchange by registrant of material non-compliance with rule or listing standard, or registrant's board decision to delist

3.02 Unregistered Sales of Equity Securities
- If the securities sold constitute, in the aggregate since last filing of 8-K or periodic report, at least 1% of the registrant's outstanding securities (5% for smaller reporting companies)

3.03 Material Modification to Rights of Security Holders
- Any material changes defining the rights of holders of any class of registered securities
- Working capital restrictions and limitations on payment of dividends

4 ACCOUNTANTS & FINANCIAL STATEMENTS

4.01 Changes in Certifying Accountant
- Must disclose in 8-K even if previously reported (e.g., in a 10-K, 10-Q or definitive proxy statement)

4.02 Non-Reliance on Previously Issued Financial Statements
- Determination that investors should no longer rely upon previously issued financial statements*
- Also triggered if determined by independent auditor
- Must disclose in 8-K even if previously reported (e.g., in a 10-K, 10-Q or definitive proxy statement)

5 CORPORATE GOVERNANCE & MANAGEMENT

5.01 Changes in Control
5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers
- Decision regarding departure of director, NEO,* CEO, president, CFO, chief accounting officer, COO or person performing similar functions
- Includes appointment to board of directors, or Non-Binding agreements are excluded
- Excludes wholly owned subsidiaries of a reporting company

5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- Amendment to the articles or bylaws if amendment was not proposed in previously filed proxy statement
- Change in fiscal year other than by shareholder vote or amendment to the articles or bylaws

5.04 Temporary Suspension of Trading Under Registrant’s Employee Benefit Plans

5.05 Amendments to the Registrant’s Code of Ethics, or Waiver of a Provision of the Code of Ethics
- Excludes technical, administrative or other non-substantive amendments

5.06 Change in Shell Company Status

5.07 Submission of Matters to a Vote of Security Holders
- Includes date of meeting, names of elected directors and brief description of matters voted on (including detailed vote results)
- Disclosure board’s decision as to frequency of shareholder vote on executive compensation (due within 150 days of annual meeting but not later than 60 days prior to the deadline for submission of shareholder proposals for the next annual meeting)

5.08 Shareholder Director Nominations
- Deadline for shareholder notice for director nominees, if proxy access is required and annual meeting date has changed by more than 30 days from prior year or annual meeting was not held in prior year

6 ASSET-BACKED SECURITIES

7-8 OPTIONAL 8-K FILINGS

7.01 Regulation FD Disclosure*
8.01 Other Events (deemed important to security holders)\n
9 FINANCIAL STATEMENTS & EXHIBITS

- Financial statements and pro forma financial information required by Regulation S-X
- Exhibits required by S-K Item 601
- Material contracts may be filed with the next periodic report covering the period in which the contract was executed or effective

For further questions, see SEC C&DIs at: www.sec.gov/divisions/corpfin/guidance/8-kinterp.htm

Quick Reference as of January 2022
## DESKTOP REFERENCE: 2022 SEC FILING & STALENESS DATES

### Periodic Report Deadlines for Filers with Year Ending December 31, 2021

**Must be filed with the SEC by 5:30 PM (Eastern) on the following dates in 2022**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 1</td>
<td>Annual Report on Form 10-K Filing Date for Large Accelerated Filers</td>
</tr>
<tr>
<td>March 16</td>
<td>Annual Report on Form 10-K Filing Date for Accelerated Filers</td>
</tr>
<tr>
<td>March 31</td>
<td>Annual Report on Form 10-K Filing Date for All Other Filers</td>
</tr>
<tr>
<td>May 2*</td>
<td>Definitive proxy (or information) statement if Form 10-K Part III incorporated by reference</td>
</tr>
<tr>
<td>May 10</td>
<td>Q1 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers</td>
</tr>
<tr>
<td>May 16*</td>
<td>Q1 Quarterly Report on Form 10-Q Filing Date for All Other Filers</td>
</tr>
<tr>
<td>August 9</td>
<td>Q2 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers</td>
</tr>
<tr>
<td>August 15*</td>
<td>Q2 Quarterly Report on Form 10-Q Filing Date for All Other Filers</td>
</tr>
<tr>
<td>November 9</td>
<td>Q3 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers</td>
</tr>
<tr>
<td>November 14</td>
<td>Q3 Quarterly Report on Form 10-Q Filing Date for All Other Filers</td>
</tr>
</tbody>
</table>

### Inline XBRL (“iXBRL”) Requirements

- **Cover Page:** iXBRL filers to tag all data on the cover pages for Forms 8-K, 10-Q, 10-K, 20-F and 40-F.
- **Exhibit Index:** iXBRL filers to identify any Rule 405 Interactive Data File as Exhibit 101 and any Rule 406 Cover Page Interactive Data File as Exhibit 104.

### When Do Financial Statements Go Stale for Registered Offerings?

At the close of business on the following dates in 2022 (for issuers with a fiscal year ended December 31, 2021):

- **February 14:** Q3 Financial Statements for IPOs, Loss Corporations, and Delinquent Filers
- **March 1:** Q3 Financial Statements of Large Accelerated Filers
- **March 16:** Q3 Financial Statements of Accelerated Filers
- **March 31:** Q3 Financial Statements of All Other Filers
- **May 9:** Year-End Financial Statements of Large Accelerated and Accelerated Filers
- **May 16*:** Year-End Financial Statements of All Other Filers
- **August 8*:** Q1 Financial Statements of Large Accelerated and Accelerated Filers
- **August 12:** Q1 Financial Statements of All Other Filers
- **November 7:** Q2 Financial Statements of Large Accelerated and Accelerated Filers
- **November 14*:** Q2 Financial Statements of All Other Filers

*Dates reflect a permitted extension to the next business day where dates would have otherwise occurred on a weekend or federal holiday.

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.


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