

2026 DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS

JANUARY							FEBRUARY							MARCH						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

APRIL							MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2	1	2	3	4	5	6	
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

JULY							AUGUST							SEPTEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1			1	2	3	4	5	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

■ Key Date for FPIs ■ SEC Closed ■ Market Holiday (NYSE and Nasdaq)

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:
 - Makes or is required to make public under home country law
 - Publicly files or is required to publicly file under stock exchange rules
 - 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
 - Changes in control or in management
 - Change in auditors
 - Events regarding the company's securities, such as a call for redemption, stock splits, payment defaults
 - Cybersecurity incidents
 - 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 2026 Dates for FPIs With FYE 31/12/25

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

Other Filing Deadlines

Form 3	Within 10 days of becoming a director or officer of an FPI with of a class of equity securities registered under Section 12 of the Exchange Act, or by the effective date of registration statement if registering equity for the first time under Section 12	
Form 4	On the second business day following the transaction	
Form 5	Within 45 days after fiscal year end (14 Feb if FYE is 31/12)	
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	For qualified institutional investors (QIIs) and legacy investors: Within 45 days after calendar quarter end* For passive investors: Within 5 business days of acquiring >5% beneficial ownership Amendments for material changes generally due within 45 days after calendar quarter end**	
Form 13F	> 17* Feb > 14 Aug > 15 May > 16* Nov	Within 45 days after calendar year-end and each of the first three calendar quarter-ends
Form SD	<i>Conflict minerals:</i> by 1 Jun* <i>Resource extraction:</i> Within 270 days after FYE (28 Sept* if FYE is 31 December)	
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	

* Dates reflect a permitted extension to the next business day where dates would have otherwise occurred on a weekend or federal holiday
 † 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 ≥5% change of beneficial ownership

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Key Points About Section 16 Reporting

WHO QUALIFIES AS AN INSIDER SUBJECT TO SECTION 16?

- **Directors** of the company
- **Officers**, including each executive officer of the company and, if there is no principal accounting officer, the controller

WHAT ARE THE EXEMPTIONS FROM THE HFIA ACT?

- Directors and officers who would otherwise be subject to Section 16(a) reporting may qualify for an [exemption](#) if:
 - The FPI is in a **qualifying jurisdiction** (currently Canada, Chile, South Korea, Switzerland, the United Kingdom, and the [30 European Economic Area member states](#))
 - The Section 16 insider is subject to and makes timely filings under a **qualifying regulation of that or another applicable qualifying jurisdiction**
 - For instance, directors and officers of a Canadian FPI listed in Frankfurt and subject to Article 19 (Managers' Transactions) of the EU Market Abuse Regulation would be exempt from Section 16(a) reporting obligations.
 - The Section 16 insider complies with **timing and language requirements**:
 - Reports must be publicly available in **English** within **two business days** of home country posting
 - Reports may be posted on the company's website if the home country regulator does not support English-language filings

WHAT TYPES OF REPORTS NEED TO BE FILED WITH THE SEC AND WHAT TRIGGERS THESE FILINGS?

- **Form 3** – This is the initial report that must be filed on the later of when a person becomes an Insider and the effective date of the company's US IPO or US listing. The Form 3 must list all equity securities (including derivatives) of the company owned by the Insider immediately prior to becoming an Insider. If no securities are held, a Form 3 must still be filed reporting that no securities are owned.
- **Form 4** – Transactions by Insiders in the company's equity securities (including derivatives) that result in a change in beneficial ownership for the Insider must be reported on a Form 4.
- **Form 5** – Transactions by Insiders eligible for deferred reporting and transactions that should have been reported on a **Form 4**, but were not, may be reported on a Form 5 (though all transactions eligible for deferred reporting can and should — as a best practice — be reported early voluntarily on a Form 4).

WHAT IS THE FILING DEADLINE FOR SECTION 16 REPORTS?

- Section 16 reports must be filed on EDGAR no later than 10:00 pm Eastern time on the due date. The due dates for the Forms are:
 - **Form 3** (normal course): within 10 calendar days of becoming an Insider
 - **Form 3** (in connection with a US IPO or US listing): on the day the Exchange Act registration statement is effective (usually the day of pricing)
 - **Form 4**: by the close of the second business day following the transaction (e.g. a sale on Wednesday must be reported by 10:00 pm ET on Friday)
 - **Form 5**: within 45 days after the end of the company's fiscal year
- When the due date falls on a weekend or federal holiday, the filing deadline is the next business day.

WHAT HAPPENS IF A SECTION 16 REPORT IS FILED LATE?

- US companies must disclose in their Form 10-K or annual proxy statement the names of Insiders who failed to timely file any Section 16 reports and the number of reports and transactions that were not timely filed. The SEC has not required similar disclosure for FPIs
- The SEC has the authority to fine directors and executive officers for violations of their Section 16 reporting obligations, up to US\$150,000 for individuals and US\$725,000 for entities. The SEC has brought enforcement actions against individuals for filing deficiencies