

# 2025 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	4							1							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	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	5					1	2	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
27	28	29	30				25	26	27	28	29	30	31	29	30					

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	5						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				

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	4	5						1	1	2	3	4	5	6	7	
6	7	8	9	10	11	12	2	3	4	5	6	7	8	7	8	9	10	11	12	13
13	14	15	16	17	18	19	9	10	11	12	13	14	15	14	15	16	17	18	19	20
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31			

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

## Key 2025 Dates for FPIs with FYE 31/12/24

<b>12 Feb</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q3 end
<b>1 Apr</b>	2024 Audited Year-End Financial Statements required for registered securities offerings	After 15th month after 2023 FYE
<b>30 Apr</b>	Form 20-F due	4 months after FYE
<b>15 May</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after FYE
<b>30 Jun</b>	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 2024 FYE
<b>13 Aug</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q1 end
<b>1 Oct</b>	2025 Unaudited Interim Six-Month Financial Statements required for registered securities offerings	After 9th month after 2024 FYE
<b>12 Nov</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q2 end
<b>31 Dec</b>	Six-Month Unaudited Financial Statement filing deadline for NYSE- and Nasdaq-listed FPIs	Six months after Q2 end

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

## 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.

## Other Filing Deadlines

<b>Schedule 13D</b>	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		
<b>Schedule 13G</b>	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 ††		
<b>Form 13F</b>	> 14 Feb > 15 May	> 14 Aug > 14 Nov	Within 45 days after calendar year-end and each of the first three calendar quarter-ends
<b>Form SD</b>	Conflict minerals: By 2 Jun* Resource extraction: Within 270 days after FYE (29 Sept* if FYE is 31 December)		
<b>Form 40-F</b>	Same date the issuer's annual report is filed in Canada		
<b>Form 11-K</b>	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		

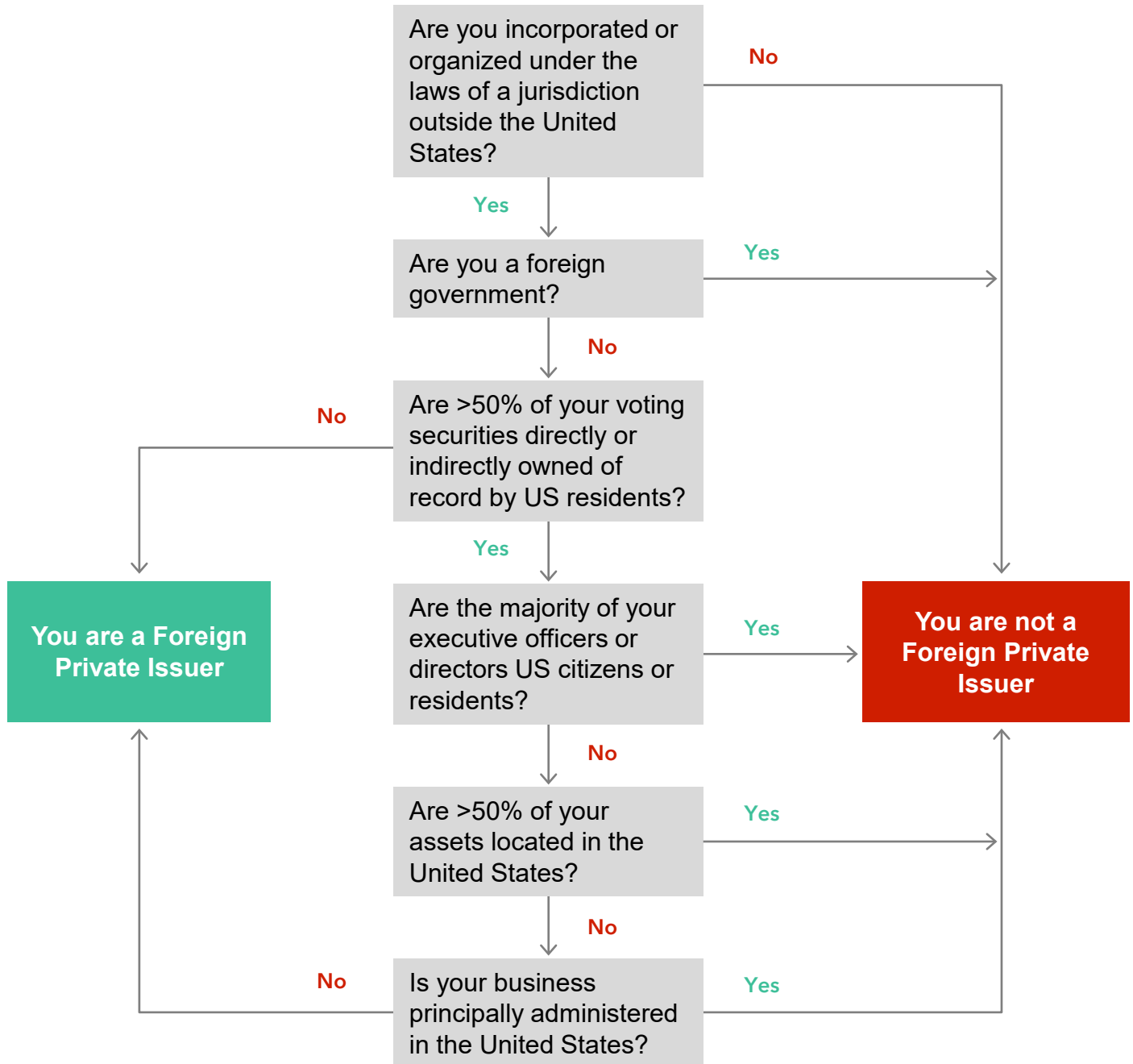
\* Dates reflect a permitted extension to the next business day where dates would have otherwise occurred on a weekend or federal holiday

† 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)

## 2025 DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS

### 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?](#)

For a complete guide to being an FPI, see [The Latham FPI Guide: Accessing the US Capital Markets From Outside the United States](#)