### 2020 SEC Filing Deadlines

| Form 20-F for Year Ended December 31, 2019 | April 30 | Form 20-F (foreign private issuers) | 4 months after fiscal-year-end |

| Form 10-Q for Quarter Ended March 31, 2020 | May 11* | Large Accelerated and Accelerated Filers | 40 days after fiscal-quarter-end |

| Form 10-Q for Quarter Ended June 30, 2020 | August 10* | Large Accelerated and Accelerated Filers | 40 days after fiscal-quarter-end |

| Large Accelerated and Accelerated Filers | 31 days after fiscal-year-end |

**Other Filing Deadlines**

- **Form 3**: Within 10 days of becoming an officer, director or beneficial owner of more than 10% of a class of equity registered under the Securities Exchange Act of 1934, as amended (Exchange Act); however, if the issuing registrant is required to make the filing due at any time, then by the effective date of the applicable registration statement.

- **Form 4**: 2 business days after the transaction date.

- **Form 5**: 45 days after fiscal-year-end (February 14).

- **Schedule 13G**: 45 days after calendar-year-end (February 14).

- **Schedule 13D**: 10 days after acquiring more than 5% beneficial ownership; amendments due promptly after material changes.

- **Form 13F**: 45 days after calendar-year-end and after each of the first three quarters-ends.

- **Form 11-K**: 90 days after the plan’s fiscal-year-end, provided that plans subject to ERISA may file the plan statements within 180 calendar days after the plan’s fiscal-year-end.

### SEC Closed

- **Non-Accelerated Filer Due Date**

### Accelerated Filer Due Date

- **All Filers Due Date**

### Foreign Private Issuer

- **20-F Due Date**

### Proxy Statement Due Date

EDGAR filings may be made between 6:00 a.m. and 10:00 p.m. (ET) on weekdays (excluding holidays). Filings made after 10:00 p.m. receive the next calendar-day filing date (except Section 16 filings and Rule 462(b) registration statements, which receive the actual filing date).

*Reflects deadline in light of weekends and holidays. When the filing date falls on a weekend or holiday, the deadline is extended to the next business day. See Exchange Act Rule 0-3(a).
2020 Financial Statement Staleness Dates

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<td>March 2</td>
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Practice Note Regarding Omission of Certain Financial Statements

Pursuant to SEC Staff guidance issued on August 17, 2017, emerging growth companies (EGCs) and non-EGCs conducting IPOs, follow-on offerings within one year of the company’s IPO and initial registrations under the Exchange Act are permitted to omit annual and interim financials and the related MD&A disclosure that they reasonably believe will not be required to be presented separately at the time they launch their public offering, in the case of EGCs, and file publicly, in the case of non-EGCs and any issuer conducting an initial Exchange Act registration. See our August 22, 2017 client alert.

Practice Note for Foreign Private Issuers (FPIs)

Generally, FPIs may use audited financial statements that are up to 15 months old at the time of effectiveness, except in certain circumstances. For example, in an IPO by an FPI that is not already listed in another jurisdiction, the audited financial statements may not be older than 12 months at the time of filing and at the time of effectiveness unless the FPI is able to represent adequately to the SEC that it is not required to “comply with this requirement in any other jurisdiction outside the United States and that complying with the requirement is impracticable or involves undue hardship.” For a registration statement that becomes effective more than nine months after the end of the last audited fiscal year, unaudited interim financial statements covering at least the first six months of the fiscal year (or more current financials, if published) are required.

Special Accommodation for Gap Periods

Staleness dates do not always align with Exchange Act reporting deadlines, resulting in a gap during which a registration statement may not be filed or declared effective. However, the SEC typically allows for the filing or effectiveness of a registration statement during gap periods for issuers that have timely filed all Exchange Act reports in the last 12 months, making the staleness date the same as the Exchange Act reporting deadline. As a condition, the SEC may require confirmation that the quarterly report will be timely filed and that there have been no material trends, events or transactions that arose after the date of the latest balance sheet included in the filing that would materially affect an investor’s understanding of the issuer’s financial condition and results of operations. See “Division of Corporation Finance Financial Reporting Manual,” Section 1220.5.

<sup>1</sup>See Reg S-X Rule 3-12.

<sup>2</sup>Reflects deadlines in light of weekends and holidays. If the regulatory staleness date falls on weekend or holiday, the staleness date is extended to the next business day.

<sup>3</sup>A “Delinquent Filer” means a registrant that files annual, quarterly and other reports pursuant to the Exchange Act, but all reports due have not been filed.

<sup>4</sup>A “Loss Corporation” does not expect to report positive income after taxes but before extraordinary items and the cumulative effect of a change in accounting principle for the most recently ended fiscal year and did not do so for at least one of the prior fiscal years.

<sup>5</sup>Assumes that the filer is not a Loss Corporation or Delinquent Filer.

<sup>6</sup>A “Large Accelerated Filer” is an issuer that (a) has an aggregate worldwide market value of voting and non-voting equity held by non-affiliates of $700 million or more (as of the last day of the fiscal year); (b) is subject to the reporting requirements of the Exchange Act for a period of at least 12 calendar months; and (c) has filed at least one annual report pursuant to the Exchange Act, and (d) is not an investment company, a majority-owned subsidiary of an investment company, or a foreign private issuer. Generally, an “Accelerated Filer” is an issuer that meets the requirements above, except the market value criterion is $75 million or more, but less than $700 million.

If an issuer no longer qualifies for its particular status (less than $500 million and more than $50 million for Large Accelerated Filers and less than $50 million for Accelerated Filers, calculated as of the last business day of the issuer’s most recently completed second fiscal quarter), it will nevertheless remain in its existing status until the end of that fiscal year. See Exchange Act Rule 12b-2.
Capital Markets
2020 SEC Filing Deadlines and Financial Statement Staleness Dates

New York
Ryan J. Dzierniejko
Partner
212.735.3712
ryan.dzierniejko@skadden.com

Gregory A. Fernicola
Partner
212.735.2918
gregory.fernicola@skadden.com

David J. Goldschmidt
Partner
212.735.3574
david.goldschmidt@skadden.com

Laura A. Kaufmann Belkhayat
Partner
212.735.2439
laura.kaufmann@skadden.com

Andrea L. Nicolas
Partner
212.735.3416
andrea.nicolas@skadden.com

Michael J. Schwartz
Partner
212.735.3694
michael.schwartz@skadden.com

Yossi Vebman
Partner
212.735.3719
yossi.vebman@skadden.com

Dwight S. Yoo
Partner
212.735.2573
dwight.yoo@skadden.com

Michael J. Zeidel
Partner
212.735.3259
michael.zeidel@skadden.com

Los Angeles
Michelle Gasaway
Partner
213.687.5122
michelle.gasaway@skadden.com

Palo Alto
Thomas J. Ivey
Partner
650.470.4522
thomas.ivey@skadden.com

Gregg A. Noel
Partner
650.470.4540
gregg.noel@skadden.com

Washington, D.C.
Brian V. Breheny
Partner
202.371.7180
brian.breheny@skadden.com

Andrew J. Brady
Of Counsel
202.371.7513
andrew.brady@skadden.com

Frankfurt
Stephan Hutter
Partner
49.69.74220.170
stephan.hutter@skadden.com

Hong Kong
Z. Julie Gao
Partner
852.3740.4863
julie.gao@skadden.com

Jonathan B. Stone
Partner
852.3740.4703
jonathan.stone@skadden.com

London
James A. McDonald
Partner
44.20.7519.7183
james.mcdonald@skadden.com

Pranav L. Trivedi
Partner
44.20.7519.7026
pranav.trivedi@skadden.com

Singapore
Rajeev P. Duggal
Partner
65.6434.2980
rajeev.duggal@skadden.com

Sydney
Adrian J. S. Deitz
Partner
61.4294.4431
adrian.deitz@skadden.com

Tokyo
Kenji Taneda
Partner
81.3.3568.2640
kenji.taneda@skadden.com

Toronto
Riccardo A. Leofanti
Partner
416.777.4703
riccardo.leofanti@skadden.com

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