

# DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS WITH FYE 31 MARCH 2024

APRIL 2024							MAY 2024							JUNE 2024						
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	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						

JULY 2024							AUGUST 2024							SEPTEMBER 2024						
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	6					1	2	3							1
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
28	29	30	31				25	26	27	28	29	30	31	29	30					

OCTOBER 2024							NOVEMBER 2024							DECEMBER 2024							
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	8	9	10	11	12	13	14	
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31					

JANUARY 2025							FEBRUARY 2025							MARCH 2025						
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						

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

## Key 2024/25 Dates

2024		
<b>May 14</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after 31 December 2023 (Q3 end)
<b>Jul 1</b>	2024 Audited Year-End Financial Statements required for registered securities offerings	After 15th month after 31 March 2023 (2023 FYE)
<b>Jul 31</b>	Form 20-F due	4 months after FYE
<b>Aug 13</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after FYE
<b>Sep 30</b>	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
<b>Nov 12</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after 30 June 2024 (Q1 end)

2025		
<b>Jan 2</b>	2024 Unaudited Interim Six-Month Financial Statements required for registered securities offerings	After 9th month after 2024 FYE
<b>Feb 12</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after 30 September 2024 (Q2 end)
<b>Mar 31</b>	Six-Month Unaudited Financial Statement filing deadline for NYSE- and Nasdaq-listed FPIs	Six months after Q2 end

## 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.

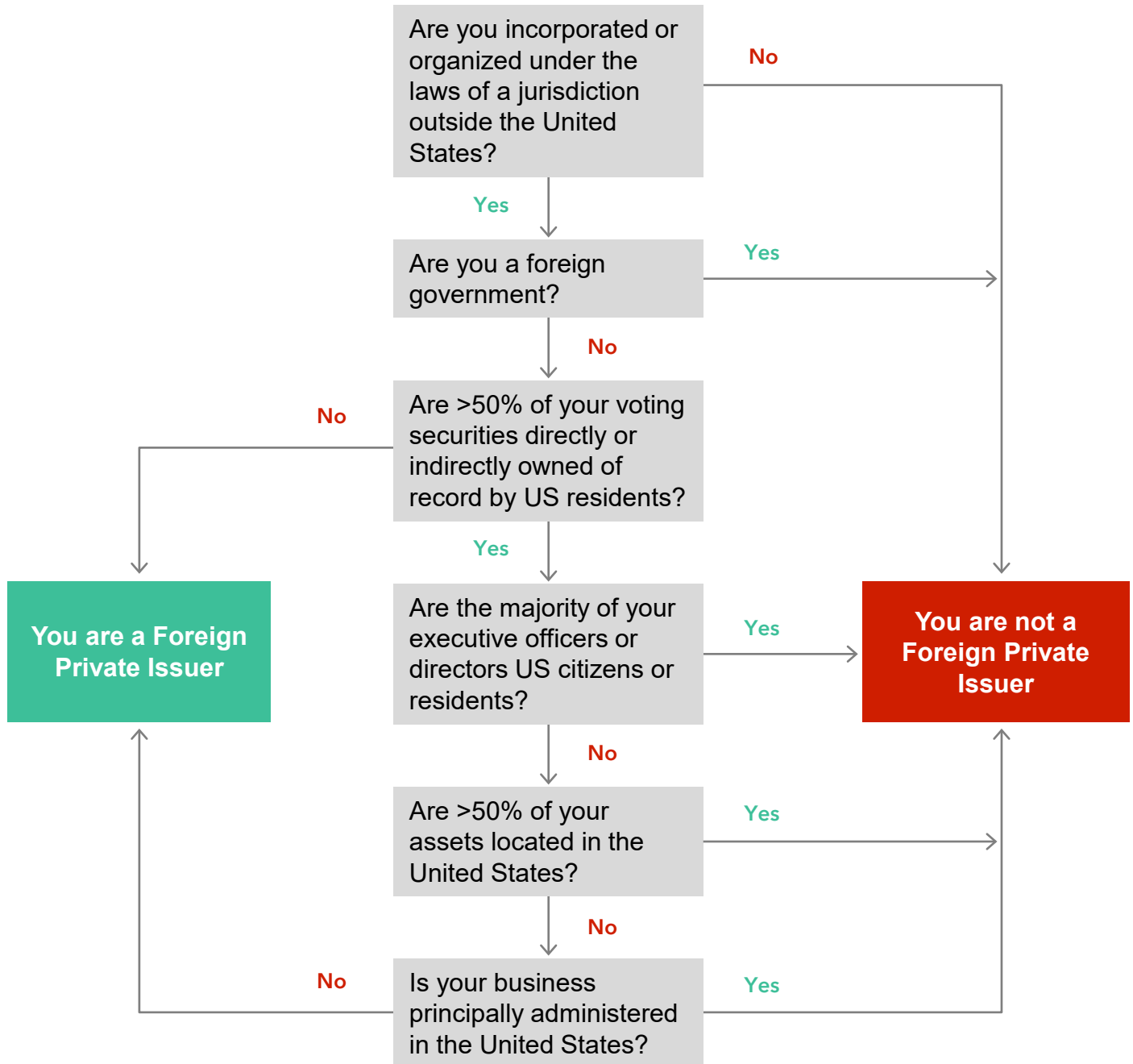
## Other Filing Deadlines

<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>	> Feb 14 > May 15	> Aug 14 > Nov 14	Within 45 days after calendar year-end and each of the first three calendar quarter-ends
<b>Form SD</b>	<i>Conflict minerals:</i> By May 31 <i>Resource extraction:</i> Within 270 days after FYE (Dec 26 if FYE is 3/31)		
<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		

\* Revisions to Schedule 13D filing deadlines take effect on February 5, 2024; revised filing deadlines for 13G filers will not take effect until September 30, 2024  
 † 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)

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?](#)