2026 Calendar of SEC Filing Deadlines and Financial Statement Staleness Dates

SIDLEY | PUBLIC COMPANY ADVISORY

SEC Filing Deadlines in 2026 for Companies with a December 31, 2025 Fiscal Year End

January

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SEC Holiday | Large accelerated filer due date | Accelerated filer due date | Non-accelerated filer due date | Foreign private issuer (FPI) Form 20-F due date | Proxy statement due date

Periodic Report Filing Deadlines

Form 10-K		
Large accelerated filers	60 days after fiscal year end	3/2/26*
Accelerated filers	75 days after fiscal year end	3/16/26
Non-accelerated filers	90 days after fiscal year end	3/31/26
Form 20-F		
FPIs	4 months after fiscal year end	4/30/26
Form 10-Q for Q1 (Quarter Ending 3/31/26)		
Large accelerated and accelerated filers	40 days after fiscal quarter end	5/11/26*
Non-accelerated filers	45 days after fiscal quarter end	5/15/26
Form 10-Q for Q2 (Quarter Ending 6/30/26)		
Large accelerated and accelerated filers	40 days after fiscal quarter end	8/10/26*
Non-accelerated filers	45 days after fiscal quarter end	8/14/26
Form 10-Q for Q3 (Quarter Ending 9/30/26)		
Large accelerated and accelerated filers	40 days after fiscal quarter end	11/9/26
Non-accelerated filers	45 days after fiscal quarter end	11/16/26*

Ownership Reporting Deadlines

Form 3	Within 10 calendar days of becoming an executive officer, director, or beneficial owner of more than 10% of a class of equity securities registered under Section 12 of the Securities Exchange Act of 1934 (Exchange Act); however, if the issuer is registering equity securities under the Exchange Act for the first time, then by the registration statement effective date
Form 4	2 business days after the transaction date
Form 5	45 calendar days after fiscal year end (2/17/26*)
Schedule 13G	Initial 13G for qualified institutional investors (QIIs) and exempt investors due within 45 days after calendar quarter end after acquiring more than 5% beneficial ownership, or within 5 business days after month end for QIIs acquiring more than 10%. Initial 13G for passive investors due within 5 business days after acquiring more than 5%. Amendment due 45 days after calendar quarter end if a material change occurs; shorter deadlines apply for QIIs and passive investors after surpassing 10%
Schedule 13D	Initial 13D due within 5 business days after acquiring more than 5% beneficial ownership with amendments due within 2 business days after material changes

Other SEC Filing Deadlines

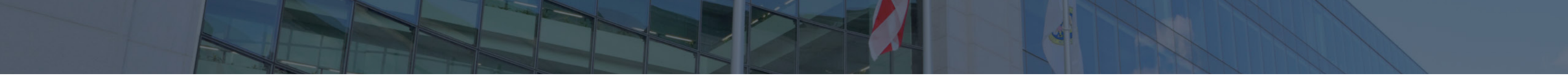
DEF 14A (Definitive Proxy Statement)	120 days after fiscal year end if information required by Part III of the Form 10-K is incorporated by reference from the definitive proxy statement (4/30/26). If the DEF 14A is not filed by that date, the Form 10-K must be amended by that date to include the Part III information
"Glossy" Annual Report	Must be electronically submitted via EDGAR no later than the date it is provided to shareholders
Form 8-K	Generally within 4 business days of the event that triggers disclosure, with limited exceptions specified in the form
Form 11-K	90 days after the plan's fiscal year end (3/31/26) or 180 days after the plan's fiscal year end for plans subject to ERISA (6/29/26)
Form 13F	45 days after calendar year end and after each of the first 3 calendar quarter ends: 2/17/26*, 5/15/26, 8/14/26, 11/16/26*
Form SD	No later than May 31 for conflict minerals disclosure (6/1/26*) and no later than 270 days after fiscal year end for resource extraction payments disclosure (9/28/26*)

Notes:

*Indicates a filing deadline that falls on a weekend or holiday. Under Exchange Act Rule 0-3(a), when a filing deadline falls on a Saturday, Sunday, or holiday, such filings will be considered timely if filed on the first business day following the deadline.

EDGAR filings may be submitted between 6:00 a.m. and 10:00 p.m. ET on weekdays (excluding actual or observed U.S. federal holidays). Filings submitted after 5:30 p.m. ET receive the next business day's filing date (except Schedule 13G, Schedule 13D, and Section 16 filings and Rule 462(b) registration statements, which receive the actual filing date).

Under Exchange Act Rule 12b-25, companies may request a filing extension for specified reports by submitting a Form 12b-25 via EDGAR no later than 1 business day after the filing deadline. This allows a company an additional 15 calendar days to file form 10-K, 20-F, or 11-K and an additional 5 calendar days to file a Form 10-Q.



Financial Statement Staleness Dates in 2026 for Companies with a December 31, 2025 Fiscal Year End

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- SEC Holiday
- Q3 2025 financial statements for initial public offerings, delinquent filers, and loss corporations
- Q3 2025 financial statements for large accelerated filers
- Q3 2025 financial statements for accelerated filers
- Q3 2025 financial statements for all other filers
- Year end 2025 financial statements for large accelerated and accelerated filers
- Year end 2025 financial statements for all other filers
- Q1 2026 financial statements for large accelerated and accelerated filers
- Q1 2026 financial statements for all other filers
- Q2 2026 for large accelerated and accelerated filers
- Q2 2026 financial statements for all other filers

2026 Financial Statement Staleness Dates

Financial Statements	Deadline	Staleness Date
Q3 2025 financial statements for initial public offerings, delinquent filers, and loss corporations	45 days after fiscal year end	2/17/26*
Q3 2025 financial statements for large accelerated filers	60 days after fiscal year end	3/2/26*
Q3 2025 financial statements for accelerated filers	75 days after fiscal year end	3/16/26
Q3 2025 financial statements for all other filers	90 days after fiscal year end	3/31/26
Year end 2025 financial statements for large accelerated and accelerated filers	129 days after fiscal year end	5/11/26*
Year end 2025 financial statements for all other filers	134 days after fiscal year end	5/14/26
Q1 2026 financial statements for large accelerated and accelerated filers	129 days after fiscal Q1 end	8/7/26
Q1 2026 financial statements for all other filers	134 days after fiscal Q1 end	8/12/26
Q2 2026 financial statements for large accelerated and accelerated filers	129 days after fiscal Q2 end	11/6/26
Q2 2026 financial statements for all other filers	134 days after fiscal Q2 end	11/12/26*

Definitions:

Staleness date: Rule 3-12 of Regulation S-X specifies the age of financial statements to be included in a registration statement for it to be declared effective by the SEC; the "staleness date" refers to the latest date on which a financial statement may be included in a registration statement filing, which will be extended to the next business day if the deadline falls on a Saturday, Sunday, or holiday, as indicated with an *.

Delinquent filer: a company that files annual, quarterly, and other reports under Section 13 or 15(d) of the Exchange Act but has not yet filed all reports that are due.

Loss corporation: a company that (a) does not expect to report income, after taxes, for the most recent fiscal year, or (b) did not report income, after taxes, in at least one of the two previous fiscal years.

Large accelerated filer: a company that (a) had an aggregate worldwide market value of the company's voting and non-voting equity held by non-affiliates (or public float) of $700 million or more as of the last business day of its most recently completed second fiscal quarter, (b) has been subject to the reporting requirements of Exchange Act Section 13(a) or 15(d) for at least 12 calendar months, (c) has previously filed at least one annual report under Exchange Act Section 13(a) or 15(d), and (d) is not eligible for smaller reporting company status because it does not meet the revenue test.

Accelerated filer: a company that (a) had a public float of $75 million or more, but less than $700 million, as of the last business day of its most recently completed second fiscal quarter, (b) has been subject to the reporting requirements of Exchange Act Section 13(a) or 15(d) for at least 12 calendar months, (c) has previously filed at least one annual report under Exchange Act Section 13(a) or 15(d), and (d) is not eligible for smaller reporting company status because it does not meet the revenue test.

Smaller reporting company: a reporting company that has (a) a public float of less than $250 million or (b) less than $100 million in annual revenues and a public float of less than $700 million (including having no public float).

Note Applicable to FPIs:

Under Section 6220 of the Financial Reporting Manual and Item 8 of Form 20-F and the Instructions thereto, a registration statement of an FPI may become effective with audited financial statements as old as 15 months, with the most recent interim statements as old as 9 months. In the case of initial public offerings, audited financial statements must be no more than 12 months old at the time of filing (or 15 months if the issuer can represent impracticability or undue hardship and that it is not required to comply with the 12-month period in any other jurisdiction). The 15-month period for audited financial statements is extended to 18 months, and the 9-month period is extended to 12 months, for the following offerings: (a) exercise of outstanding rights granted pro rata to all existing security holders; (b) dividend or interest reinvestment plan; or (c) conversion of outstanding convertible securities or exercise of outstanding transferable warrants.