

DESKTOP REFERENCE GUIDE

Form 8-K Filing Events

Set forth below is a brief description of the disclosure requirements corresponding to the key items of Form 8-K that are applicable to most U.S. domestic reporting companies.

Filings are generally due within 4 business days of event unless otherwise noted. Consult Form 8-K to confirm all due dates.

LEGEND

- ★ Late filing does not affect S-3 eligibility.
- ! Late filing will cause loss of S-3 eligibility.
- Will be deemed furnished and not filed.

BUSINESS AND OPERATIONS

Item 1.01—Entry into a material definitive agreement ★

Registrant enters into a material definitive agreement not made in the registrant's ordinary course of business or into an amendment of such agreement that is material; excludes management contracts and compensatory arrangements (see 5.02)

Item 1.02—Termination of a material definitive agreement ★

A material definitive agreement not made in the registrant's ordinary course of business terminates (other than by expiration on a stated termination date, or the completion of all parties' obligations) where such termination is material to registrant

Item 1.03—Bankruptcy or receivership !

Appointment of a receiver or similar officer for registrant in a bankruptcy proceeding

Entry of an order confirming a plan of reorganization, arrangement or liquidation

Item 1.05—Material Cybersecurity Incidents ★

Registrant experiences a material cybersecurity incident

Due Date — Within 4 business days, but disclosure may be delayed if US attorney general has notified the SEC that the disclosure poses a substantial risk to national security or public safety

FINANCIAL INFORMATION

Item 2.01—Completion of acquisition or disposition of assets !

Registrant completes an acquisition or disposition of a "significant amount of assets" (other than in the ordinary course of business), or a "significant amount of assets" that constitute a real estate operation

Item 2.02—Results of operations and financial condition ★ ●

Registrant publicly announces or releases material non-public information regarding results of operations or financial condition for a completed quarterly or annual fiscal period

Due Date—Within 4 business days; must be furnished before an oral or telephonic broadcast or webcast to avoid having to furnish an additional Form 8-K for broadcast or webcast

Item 2.03—Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of a registrant ★

Registrant becomes obligated on a direct financial obligation that is material

Registrant becomes directly or contingently liable for an obligation that is material arising out of an off-balance sheet arrangement

Item 2.04—Triggering events that accelerate or increase a direct financial obligation or an obligation under an off-balance sheet arrangement ★

Occurrence of an event causing an increase or acceleration of a direct financial obligation, the consequences of which are material

Occurrence of an event causing an obligation under an off-balance sheet arrangement to increase or be accelerated, or causing a contingent obligation to become a direct financial obligation, the consequences of which are material

Item 2.05—Costs associated with exit or disposal activities ★

Registrant commits to an exit or disposal plan, or otherwise disposes of a long-lived asset or terminates employees under a plan of termination, under which material charges will be incurred under GAAP

Due Date—Within 4 business days (if terminating employees as part of a plan to exit an activity, registrant may delay filing until it has informed affected employees)

Item 2.06—Material impairments ★

Registrant concludes that a material charge for impairment to one or more assets (including impairments of securities or goodwill) is required under GAAP

Filing period—Within 4 business days unless determination is made in connection with the preparation, review or audit of financial statements and is disclosed in the timely-filed periodic report

for that period

SECURITIES AND TRADING MARKETS

Item 3.01—Notice of delisting or failure to satisfy a continued listing rule or standard; transfer of listing !

Notice from principal national securities exchange that:

- registrant does not satisfy a rule or standard for continued listing, or
- the exchange submitted an application to the SEC to delist registrant's securities

Notice from principal exchange or association that it is aware of a material noncompliance with a rule or standard for continued listing

Exchange or association issues a public reprimand letter indicating that registrant violated a rule or standard for continued listing

Registrant takes definitive action to cause the listing of a class of its common equity to be withdrawn from registrant's principal exchange, including by reason of a transfer of the listing or quotation

Item 3.02—Unregistered sales of equity securities !

Registrant sells equity securities in a transaction that is not registered under the Securities Act, that equal or exceed, in the aggregate, 1% (or 5%, if registrant is a smaller reporting company) of outstanding shares

Item 3.03—Material modification to rights of security holders !

Instruments defining the rights of the holders of any class of registered securities are materially modified

The rights evidenced by any class of registered securities are materially limited or qualified by the issuance or modification of any other class of securities

ACCOUNTANTS AND FINANCIAL STATEMENTS

Item 4.01—Changes in registrant’s certifying accountant !

Principal accountant, or independent accountant upon whom the principal accountant expressed reliance, resigns, is dismissed or declines to stand for re-appointment

Registrant engages a new independent accountant

Item 4.02—Non-Reliance on previously issued financial statements or a related audit report or completed interim review !

- Registrant concludes that any previously issued annual or interim financial statements should no longer be relied upon because of an error as addressed in FASB ASC Topic 250
- Registrant receives notice from its independent accountant that disclosure should be made, or action should be taken to prevent future reliance on a previously issued audit report or completed interim review

GOVERNANCE AND MANAGEMENT

Item 5.01—Changes in control of registrant !

A change in control of registrant has occurred

Item 5.02—Departure of directors or certain officers; election of directors; appointment of certain officers; compensatory arrangements of certain officers !

Directors

- A director resigns or refuses to stand for re-election because of a known disagreement
- A director retires, resigns, refuses to stand for re-election or is removed
- A new director is elected, except by a vote of shareholders

Officers

- A CEO, president, CFO, CAO, COO or person performing similar functions, or any NEO retires, resigns or is terminated from that position, or a new person is appointed to such positions
- Registrant enters into a material compensatory plan, contract or arrangement (whether written or unwritten) for CEO, CFO or any NEO, or any material amendment thereto
- Registrant makes or materially modifies a material grant or award for CEO, CFO or any NEO (unless consistent with previously disclosed terms and disclosure is made in next proxy)

Due Date—Within 4 business days

Officer appointment disclosure may be delayed until registrant’s first public announcement regarding the appointment

Item 5.03—Amendments to articles of incorporation or bylaws; change in fiscal year !

Registrant amends articles of incorporation or bylaws and a proposal for the amendment was not disclosed in a proxy statement

Registrant changes fiscal year other than by a vote of security holders or amendment to its articles of incorporation or bylaws

Item 5.04—Temporary suspension of trading under registrant’s employee benefit plans !

Registrant receives notice of the commencement of a blackout period under a company pension plan, or notice (or updated notice) to an affected officer or director under Rule 104 of Regulation BTR

Item 5.05—Amendments to the registrant’s code of ethics, or waiver of a provision of the code of ethics !

Registrant amends (other than non-substantive amendments), or grants a waiver (including an implicit waiver) of a provision of its code of ethics, unless registrant discloses such amendment or waiver on its Internet website (including the intention to provide disclosure in this manner)

Item 5.06—Change in shell company status !

Item 5.07—Submission of matters to a vote of security holders !

Results of a vote of security holders on any matter

Decision regarding the frequency of shareholder votes on compensation of registrant's executives

Item 5.08—Shareholder director nominations !

If registrant did not hold an annual meeting in the previous year or if the date of this year's annual meeting has changed by more than 30 calendar days from the date of the previous year's meeting and the registrant is required to include shareholder nominees in its proxy materials, the date by which a nominating shareholder must submit a notice on Schedule 14N pursuant to Rule 14a-18

REGULATION FD AND OPTIONAL FILINGS

Item 7.01—Regulation FD Disclosure ★ ●

Registrant elects to disclose information through Form 8-K pursuant to Regulation FD that is not disclosed under Item 8.01

Due Date—Simultaneously, in the case of an intentional disclosure, and promptly, in the case of a non-intentional disclosure

Item 8.01—Other events ★

Registrant elects to disclose any event, with respect to which information is not otherwise

required under 8-K, that it deems important, including the non-public information under Regulation FD

Filing period—If solely satisfying obligations under Regulation FD, see above, otherwise at discretion

FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01—Financial statements and exhibits

Financial statements of businesses acquired
Pro forma financial information
Exhibits

Due Date—For business acquisitions and pro forma financial information relative to acquired businesses, not later than 71 calendar days from the date the initial Form 8-K was required to be filed

ABOUT WINSTON & STRAWN

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