**SCHEDULE**

##### **Oct 22, 2025 Day 1 11:00 AM EDT**

##### 11:00 AM EDT **Form 20-F Part II Disclosure Requirements**

This session examines Part II disclosure requirements. After completing this session, participants will be able to:

* Understand the requirements of Item 13 addressing defaults, dividend arrearages, and delinquencies
* Determine the applicability of Item 14 regarding material modification to the rights of shareholders and use of proceeds disclosures
* Understand the rules for reporting on controls and procedures and the related attestation requirements in Item 15

Understand the difference between disclosure controls and procedures and internal controls over financial reporting

Understand the related certification requirements for these controls

* Address the governance disclosure requirements of Item 16A through 16K, including those for “audit committee financial experts”, codes of ethics, repurchases of equity securities, changes in auditors and recent developments regarding disclosure of insider trading policies, and cybersecurity disclosures
* Know the iXBRL requirements for various selected governance disclosures within the Form 20-F

##### 12:00 PM EDT **Break**

##### 12:15 PM EDT **Form 20-F Part II Disclosure Requirements (continued)**

##### 1:15 PM EDT **Break**

##### 1:30 PM EDT **Form 20-F Part III Disclosures (Including the Financial Statements) and Frequent SEC Comment Topics**

This session examines the financial statement and exhibit requirements of Part III of Form 20-F. Examples of recent SEC comments will also be reviewed. After completing this session, participants will be able to:

* Understand the rules for providing financial statements under Item 17 versus Item 18
* Know the rules for reconciliation of financial statements to U.S. GAAP – requirements and exceptions
* Provide disclosures necessary in conjunction with the presentation of financial statements
* Identify the required exhibits to the Form 20-F
* Know the requirements for iXBRL tagging
* Locate and review selected comment letters related to FPIs and Form 20-F disclosures and be on the alert to better anticipate and address areas of concern

##### 2:30 PM EDT **Adjourn**