

# 2025 Year-End Compliance Checklist

## 1. Immediate Deadline: EDGAR Next (Dec 19, 2025)

- Confirm your EDGAR Next enrollment status
- Complete dashboard enrollment before Dec 19
- Prepare Amended Form ID if blocked
- Verify delegated authorities and account roles

## 2. 2026 Filing Deadlines (U.S. & Canada)

### U.S. SEC Deadlines

- 10-K deadlines by filer status: LAF (Mar 2), AF (Mar 16), NAF (Mar 31)
- Form 13F Q4 due Feb 17, 2026
- DEF 14A Proxy due Apr 30, 2026

### SEDAR+ Deadlines

- TSX issuers: Annual FS + AIF + MD&A; due Mar 31, 2026
- TSXV issuers: Due Apr 30, 2026

## 3. Disclosure Hotspots to Review

**Cybersecurity:** Ensure 4-day incident rule workflow and disclose risk processes.

**Artificial Intelligence:** Review AI claims for accuracy; avoid AI-washing.

**ESG & Climate:** Align with CSDS/ISSB and disclose material climate risks.

## 4. Risk Factors & Safe Harbor

- Update Forward-Looking Statements
- Add AI, cybersecurity, and climate uncertainties

## **5. Operational Alignment**

- Sync IR, Legal, Finance, IT timelines
- Test EDGAR/SEDAR+ access
- Prepare contingency plans

## **6. Final Pre-Filing Checks**

- Validate exhibits, XBRL tagging, website accuracy
- Prep executive sign-off schedule

## **7. Amplify Results**

- Coordinate press releases with filings
- Use TMX Newsfile distribution strategically