

Section 1: Registrant's Business and Operations

1.01 Entry into a Material Definitive Agreement

- Entry into material agreement (not made in the ordinary course of business) or material amendment of such agreement; excludes compensatory plans, contracts, or arrangements, some of which are covered in Item 5.02

1.02 Termination of a Material Definitive Agreement

- Termination of a material agreement and such termination is material to the company; excludes termination due to expiration of the agreement on its stated termination date or completion of obligations

1.03 Bankruptcy or Receivership[†]

1.04 Mine Safety – Reporting of Shutdowns and Patterns of Violations

1.05 Material Cybersecurity Incidents

- The company has experienced a cybersecurity incident that it determines to be material

Disclosure under this item is required within four business days after the company determines the cybersecurity incident is material (which determination must be made without unreasonable delay after discovery of the incident)

Disclosure must be provided in Inline XBRL format starting December 18, 2024

Section 2: Financial Information

2.01 Completion of Acquisition or Disposition of Assets[†]

- The company or any of its subsidiaries consolidated completes the acquisition or disposition of a significant amount of assets (other than in the ordinary course of business)

Refer to Item 9.01 for additional disclosure requirements

2.02 Results of Operations and Financial Condition

- The company, or any person acting on its behalf, makes a public announcement or release disclosing material nonpublic information regarding the company's results of operations or financial condition for a completed quarterly or annual fiscal period

Information provided pursuant to this item is considered "furnished" rather than "filed"

2.03 Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement

- The company becomes obligated on a direct financial obligation that is material to the company (includes long-term debt, capital lease, operating lease, or short-term debt that arises other than in the ordinary course of business)
- The company becomes directly or contingently liable for an obligation that is material to the company arising out of an off-balance sheet arrangement (OBSA); disclosure for obligations arising out of an OBSA required even if the company is not a party to the transaction

2.04 Triggering Events that Accelerate or Increase a Direct Financial Obligation or an Obligation under an OBSA

- Event occurs that causes the increase or acceleration of a direct financial obligation of the company and the consequences of the event are material to the company
- Event occurs that causes an obligation of the company under an OBSA to increase or be accelerated, or causes a contingent obligation of the company under an OBSA to become a direct financial obligation of the company and the consequences of the event are material to the company; disclosure for triggering events under an OBSA required even if the company is not a party to the transaction

2.05 Costs Associated with Exit or Disposal Activities

- The board, a board committee, or officer(s) of the company authorized to take such action if board action is not required, commit the company to an exit or disposal plan, disposal of a long-lived asset or termination of employees pursuant to a plan, under which material charges are to be incurred under GAAP

2.06 Material Impairments

- The board, a board committee, or officer(s) of the company authorized to take such action if board action is not required, conclude that a material charge for impairment to one or more assets (including, without limitation, an impairment to goodwill) is required under GAAP

Not required if determination is made during preparation, review or audit of financial statements for timely filed Form 10-Q or 10-K disclosing impairment charge

Section 3: Securities and Trading Markets

3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing[†]

- The company has received a delisting notice or a public reprimand letter from the national securities exchange or national securities association that maintains the principal listing for any class of the company's common equity; applies regardless of grace period or cure period
- The company has notified such exchange or association of material noncompliance with a rule or continued listing standard; applies regardless of grace period or cure period
- The board, a board committee, or officer(s) of the company authorized to take such action if board action is not required, take definitive action to delist, including due to transfer to another exchange

3.02 Unregistered Sales of Equity Securities[†]

- The company sells equity securities in an unregistered transaction; disclosure is required if the equity securities sold, in the aggregate since the company's last report filed under Item 3.02 or its last periodic report filing, whichever is more recent, constitute at least 1% of the shares outstanding of the class of equity securities sold (5% for smaller reporting companies)

3.03 Material Modification to Rights of Security Holders[†]

- The instruments defining the rights of holders of the company's registered securities have been materially modified
- The rights evidenced by any class of registered securities have been materially limited or qualified by the issuance or modification of any other class of securities by the company

Section 4: Matters Related to Accountants and Financial Statements

4.01 Changes in Certifying Accountant[†]

- Independent accountant who was engaged either as the principal accountant to audit the company's financial statements or upon whom the principal accountant expressed reliance in its report regarding a significant subsidiary resigns, declines to stand for re-appointment or is dismissed
- New independent accountant has been engaged either as the principal accountant to audit the company's financial statements or upon whom the principal accountant will express reliance in its report regarding a significant subsidiary

4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review

- The board, a board committee, or officer(s) of the company authorized to take such action if board action is not required, determine that previously issued financial statements should no longer be relied upon
- The company is advised by, or receives notice from, its independent accountant that disclosure or action is required to prevent future reliance on a previously issued audit report or completed interim review[†]

Section 5: Corporate Governance and Management

5.01 Changes in Control[†]

- The board, a board committee, or authorized officer(s) know a change of control has occurred

5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers

- Director resigns, refuses to stand for re-election or is removed for cause; CEO, president, CFO, chief accounting officer, COO or person performing similar functions, or named executive officer, as defined in Item 402 of Regulation S-K (NEO), retires, resigns or is terminated[†]
- Appointment of new CEO, president, CFO, chief accounting officer, COO or person performing similar functions, though the company may delay filing the Form 8-K until the day that it otherwise makes public announcement of the appointment[†]
- Election of a new director other than by shareholder vote[†]
- The company enters into, adopts or otherwise commences a material compensatory plan, contract or arrangement (whether or not written) or makes a material grant or award thereunder, or materially amends or modifies any of the foregoing, as to which the CEO, CFO or an NEO participates or is a party

5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year[†]

- The company amends its articles or bylaws and such amendment was not proposed in previously filed proxy or information statement

Section 5: Corporate Governance and Management (Continued)

- The company determines to change its fiscal year other than by shareholder vote or by amendment to its articles or bylaws

5.04 Temporary Suspension of Trading Under Employee Benefit Plans[†]5.05 Amendments to the Code of Ethics, or Waiver of a Provision of the Code of Ethics[†]

- The company amends or grants a waiver from its code of ethics that applies to its CEO, CFO, principal accounting officer or controller or persons performing similar functions and that relates to matters in Item 406(b) of Regulation S-K; excludes technical, administrative or other non-substantive amendments

Disclosure under this item is not required if it is disclosed on the company's website within four business days, and the company has disclosed in its most recent annual report its website address and its intention to provide disclosure in this manner

5.06 Change in Shell Company Status[†]5.07 Submission of Matters to a Vote of Security Holders[†]

- Any matter was submitted to a vote of security holders, through the solicitation of proxies or otherwise

Disclosure of board decision as to frequency of say-on-pay vote is due no later than 150 days after annual meeting at which shareholders voted on frequency of say-on-pay, but in no event later than 60 days prior to the deadline for shareholder proposals under Rule 14a-8

5.08 Shareholder Director Nominations[†]

Section 6: Asset-Backed Securities - N/A

Section 7: Regulation FD

7.01 Regulation FD Disclosure

- Unless filed under Item 8.01, the company elects to furnish information through Form 8-K pursuant to Regulation FD

Disclosure under this item must either be simultaneously, in the case of intentional disclosure, or promptly, in the case of a non-intentional disclosure, of material nonpublic information regarding the company (see Rule 100(a) of Regulation FD)

Information provided pursuant to this item is considered "furnished" rather than "filed"

Section 8: Other Events

8.01 Other Events

- The company elects to disclose any events not otherwise called for by Form 8-K; filings are voluntary and are not required to be reported within 4 business days
- The company elects to file information through Form 8-K pursuant to Regulation FD under this item rather than furnishing information under Item 7.01; see Item 7.01 for timing of filing

Section 9: Financial Statements and Exhibits

9.01 Financial Statements and Exhibits[†]

- Financial statements of acquired businesses, pro forma financial information and exhibits are filed (or furnished) as part of the Form 8-K

Financial statements of acquired businesses and pro forma financial information relative to acquired businesses may be filed not later than 71 calendar days after the date that the initial Form 8-K was required to be filed

Exhibits relating to Item 2.02 or Item 7.01 will be deemed furnished (not filed) unless the company specifies otherwise

Material definitive agreements may be filed with the next periodic report covering the period in which the agreement was executed or effective and are not required to be filed within 4 business days

A Form 8-K is required to be filed or furnished, as applicable, within 4 business days after occurrence of the triggering event except in limited circumstances (e.g., disclosures pursuant to Items 7.01 and 8.01)

[†]Failure to timely file a Form 8-K under this item (or, in the case of Items 4.02 and 5.02, for the triggering event(s) specified) may impact the company's Form S-3 eligibility