



# 2025 Financial Staleness Calendar and Filing Guide

October 9, 2024

As we approach the final months of 2024, many companies are looking toward 2025 for initial public offerings and other public financing transactions. Among the most commonly asked questions during capital markets transactions – and one that is crucial in determining deal timelines – is this: “Which financial statements are required in order to price the offering?”

To help answer this question and provide guidance for companies, Cooley has prepared the 2025 Financial Staleness and Filing Guide for issuers with a fiscal year-end of December 31, 2024. This one-page guide provides an at-a-glance look at financial statement staleness dates and tells you which financial statements will be required.

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