

OTCQB Filing Timelines Reference

OTC Markets Group has provided a quick reference to the periodic disclosure obligations and filing timelines for each type of reporting issuer. Please refer to the [OTCQB Rules](#) for a complete understanding of a company's disclosure obligations.

International Reporting Companies must submit through OTCIQ.com:

- Company Verified Profile - Every six (6) months
- Interim Reports - Concurrent with the filing requirements of its Qualified Foreign Exchange
- Annual Reports - Concurrent with the filing requirements of its Qualified Foreign Exchange
- 12g3-2(b) Certification - At the time the Annual Report is filed.
- [Notification of Late Filing](#) - Required if the company is unable to file a periodic report by its original due date and wishes to request an extension

Alternative Reporting Companies must submit through OTCIQ.com:

- Company Verified Profile - Every six (6) months
- Quarterly Reports¹ - 45 days from fiscal quarter end
- Annual Report² - 90 days from fiscal year end
- [Management Certification](#) - 45 days after the Annual Report filing deadline
- [Notification of Late Filing](#) - Required if the company is unable to file a periodic report by its original due date

SEC Reporting Companies must submit through OTCIQ.com or EDGAR, as applicable:

- Company Verified Profile - Every six (6) months
- [Management Certification](#) - 45 days after the Annual Report filing deadline
- Quarterly and Annual Reports - All SEC reporting companies are required to file in a timely manner with the SEC. EDGAR filings are automatically linked to the company's disclosure page on otcmarkets.com Please consult the company's securities counsel for further guidance.

Bank Reporting Companies must submit through OTCIQ.com

- Company Verified Profile - Every six (6) months
- Quarterly Reports including a balance sheet and a statement of income - 45 days from fiscal quarter end
- Annual Report³ - 90 days from fiscal year end
- [Management Certification](#): 45 days after the Annual Report filing deadline
- Bank regulatory filings must be filed with a banking regulator in a timely manner. Call Reports and other bank regulatory filings are automatically linked to the company's disclosure page on otcmarkets.com

¹ See Section Two of the [Alternative Reporting Standard Disclosure Guidelines for OTCQX and OTCQB](#).

² See Section One of the [Alternative Reporting Standard Disclosure Guidelines for OTCQX and OTCQB](#).

³ The Annual Report must be audited, prepared according to U.S. GAAP, as of a date within the prior 16 months and must include the following:

- Balance Sheet
- Statement of Income (Profit and Loss)
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Audit Letter