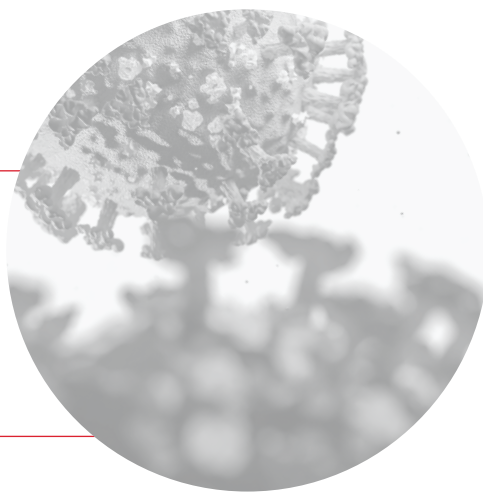


## COVID-19: GC Checklist for Upcoming 10-Q Filings



As COVID-19 generates uncertainty and impacts markets, the SEC continues to issue guidance and other measures that officers, general counsel and investor relations professionals should consider when drafting upcoming 10-Q filings and other disclosures.

The following checklist can help spot disclosure issues unique to COVID-19. For specific, fact-based decisions about disclosures, issuers should consult qualified counsel.

### Business Description Disclosures

- ☐ Supply Chains
- ☐ Customer Relationships

### Controls and Procedures Disclosures

- ☐ Financial Reporting Controls
- ☐ Operations
- ☐ Personnel
- ☐ Company Systems (e.g., IT and Cybersecurity)

### MD&A Disclosures

- ☐ "Safe Harbor" Language for Forward-Looking Statements
- ☐ Capital and Liquidity
- ☐ Trends and Uncertainties

### Financial Statement Disclosures

- ☐ Debt Reserves
- ☐ Financial Obligations
- ☐ Accounts Receivable
- ☐ Impairments
- ☐ Subsequent Events Note
- ☐ Supply Chains
- ☐ Customer Relationships

### Risk Factors Disclosures

- ☐ Supply
- ☐ Logistics
- ☐ Demand
- ☐ Macroeconomic Circumstances

As COVID-19 creates unpredictability for companies, investors and citizens, Hughes Hubbard's attorneys are monitoring developments and advising general counsel, executives and boards responding to and maintaining operations during the pandemic. Please contact us if you require assistance in corporate governance matters, the drafting and analysis of disclosures, or navigating the filing process during this period of rapid change.