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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

**FORM 12b-25**

SEC File Number: 001-38091  
CUSIP Number: G6375R  
NOTIFICATION OF LATE FILING

(Check one)  Form 10-K  Form 20-F  Form 11-K  Form 10-Q  
 Form 10-D  Form N-SAR  Form N-CSR

For period ended December 31, 2021

- Transition Report on Form 10-K  
 Transition Report on Form 20-F  
 Transition Report on Form 11-K  
 Transition Report on Form 10-Q  
 Transition Report on Form N-SAR

For the transition period ended \_\_\_\_\_

**Nothing in this form shall be construed to imply that the Commission  
has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

**PART I  
REGISTRANT INFORMATION**

Full Name of Registrant: National Energy Services Reunited Corp.

Former Name if Applicable: N/A

Address of Principal Executive Office (*Street and Number*): 777 Post Oak Blvd., Suite 730

City, State and Zip Code: Houston, Texas 77056

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**PART II**  
**RULES 12b-25(b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on (b) Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III**  
**NARRATIVE**

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

National Energy Services Reunited Corp.'s (the "Company") Form 20-F for the year ended December 31, 2021, cannot be filed by the prescribed due date without unreasonable effort and expense because the Company requires additional time to complete the previously announced restatement of the Company's consolidated financial statements for the fiscal years ended December 31, 2018, 2019 and 2020.

**PART IV**  
**OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification.

Stefan Angeli	832	925-3777
(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) or the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).  Yes  No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?  Yes  No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

On March 10, 2022, subsequent to the company-wide adoption of a new SAP ERP system and the ensuing ongoing reconciliation process, the management of the Company concluded and recommended to the Audit Committee of the Company's Board of Directors, and the Audit Committee agreed, that the Company's consolidated U.S. GAAP financial information and related disclosures ("SEC Filings") for the fiscal years ended December 31, 2018, 2019 and 2020 filed with the United States Securities and Exchange Commission (the "SEC"), contain errors primarily related to accounts payable reconciliations and accrued liabilities.

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The Company expects that the errors related to the accounts payable reconciliations and accrued liabilities and other financial information will significantly impact the financial statements. Based on a preliminary analysis, the Company currently expects that the aggregate amount of the restatement, for all of the impacted and potentially impacted time periods, will be in the range of \$60 to \$90 million.

### **Forward-Looking Statements**

This communication contains forward-looking statements (as such term is defined in Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended). Any and all statements contained in this communication that are not statements of historical fact may be deemed forward-looking statements, including statements regarding the Company's ongoing review and restatement work with respect to the consolidated financial statements for the fiscal years ended December 31, 2018, 2019 and 2020 and the Company's expectation with respect to the estimated impact of the restatement discussed in this Form 12b-25. Terms such as "may," "might," "would," "should," "could," "project," "estimate," "predict," "potential," "strategy," "anticipate," "attempt," "develop," "plan," "help," "believe," "continue," "intend," "expect," "future," and terms of similar import (including the negative of any of these terms) may identify forward-looking statements. However, not all forward-looking statements may contain one or more of these identifying terms. Forward-looking statements in this communication may include, without limitation, statements regarding the potential scope and timing of the financial restatement, plans and objectives of management for future operations, projections of income or loss, earnings or loss per share, capital expenditures, dividends, capital structure or other financial items, the Company's future financial performance, expansion plans and opportunities, and the assumptions underlying or relating to any such statement.

The forward-looking statements are not meant to predict or guarantee actual results, performance, events or circumstances and may not be realized because they are based upon the Company's current projections, plans, objectives, beliefs, expectations, estimates and assumptions and are subject to a number of risks and uncertainties and other influences, many of which the Company has no control over. Actual results and the timing of certain events and circumstances may differ materially from those described by the forward-looking statements as a result of these risks and uncertainties. Factors that may influence or contribute to the accuracy of the forward-looking statements or cause actual results to differ materially from expected or desired results may include, without limitation: the amount, scope and timing of any financial restatement that may be required, information that may be discovered in the course of the Company's completion of the reconciliations of its financial results and related analysis; the possibility that the Nasdaq may delist the Company's securities; the possibility that the Company will not be able to become current in its filings with the SEC; the ability to recognize the anticipated benefits of the Company's recent business combination transaction, which may be affected by, among other things, the price of oil, natural gas, natural gas liquids, competition, the Company's ability to integrate the businesses acquired and the ability of the combined business to grow and manage growth profitably; integration costs related to the Company's recent business combination; estimates of the Company's future revenue, expenses, capital requirements and the Company's need for financing; the risk of legal complaints and proceedings and government investigations; the Company's financial performance; success in retaining or recruiting, or changes required in, the Company's officers, key employees or directors; current and future government regulations; developments relating to the Company's competitors; changes in applicable laws or regulations; the possibility that the Company may be adversely affected by other economic and market conditions, political disturbances, war, terrorist acts, international currency fluctuations, business and/or competitive factors; and other risks and uncertainties set forth in the Company's most recent Annual Report on Form 20-F filed with the Securities and Exchange Commission (the "SEC").

You are cautioned not to place undue reliance on forward-looking statements because of the risks and uncertainties related to them and to the risk factors. The Company disclaims any obligation to update the forward-looking statements contained in this communication to reflect any new information or future events or circumstances or otherwise, except as required by law. You should read this communication in conjunction with other documents which the Company may file or furnish from time to time with the SEC.

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National Energy Services Reunited Corp.

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date May 3, 2022

By: /s/ Stefan Angeli

Name: Stefan Angeli

Title: Chief Financial Officer

**ATTENTION**

**Intentional misstatements or omissions of fact constitute federal criminal violations (See 18 U.S.C. 1001).**

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