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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

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

For Period Ended: March 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

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**

**Altimar Acquisition Corp. II**

Full Name of Registrant

N/A

Former Name if Applicable

**40 West 57th Street, 33rd Floor**

Address of Principal Executive Office (Street and Number)

**New York, New York 10019**

City, State and Zip Code

**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 reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-CEN 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 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 why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach extra Sheets if Needed)

Altimar Acquisition Corp. II (the "Company") has determined that it is unable, without unreasonable effort or expense, to file its Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2021 (the "Form 10-Q") by the prescribed due date for the reasons described below.

On April 12, 2021, the Acting Director of the Division of Corporation Finance and Acting Chief Accountant of the Securities and Exchange Commission

together issued a public statement (the “SEC Warrant Accounting Statement”) on accounting and reporting considerations for warrants issued by special purpose acquisition companies (“SPACs”). The SEC Warrant Accounting Statement discussed “certain features of warrants issued in SPAC transactions” that “may be common across many entities.” The SEC Warrant Accounting Statement indicated that, when one or more of such features is included in a warrant, the warrant “should be classified as a liability measured at fair value, with changes in fair value each period reported in earnings.” The Company previously classified its public warrants and private placement warrants issued in connection with the Company’s initial public offering (together, the “Warrants”) as equity instruments. As a result of the SEC Warrant Accounting Statement, the Company’s management is reevaluating the accounting treatment of the Warrants. The Company’s management is continuing to assess the appropriate accounting treatment, but currently anticipates that the Warrants will be recorded as liabilities on the balance sheet and measured at fair value at inception and on a recurring basis with changes in fair value recognized in the statement of operations in accordance with applicable accounting standards, rather than as components of equity as previously classified.

The Company is reviewing the impacts of the SEC Warrant Accounting Statement on the Company’s unaudited financial statements for the quarterly period ended March 31, 2021 and the audited balance sheet as of February 9, 2021. As a result of the foregoing, as well as the time and dedication of resources needed to prepare the Form 10-Q, the Company was unable to provide complete financial results for the quarterly period ended March 31, 2021 and file the Form 10-Q by the required due date of May 17, 2021 without unreasonable effort and expense. The Company is working diligently and currently expects to file the Form 10-Q within five calendar days following the prescribed due date, but ultimately may not be able to do so.

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**PART IV — OTHER INFORMATION**

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

Wendy Lai	212	287-6767
(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of 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.

The Company is a blank check company formed for the purposes of effecting a business combination with one or more businesses or entities. The registration statement on Form S-1 for the Company’s initial public offering was declared effective on February 4, 2021. The Company was incorporated as a Cayman Islands exempted company on December 7, 2020 and, as a result, there is no corresponding quarterly information for the period ended March 31, 2020.

**Forward-Looking Statements**

This Form 12b-25 includes “forward-looking statements” within the meaning of the “safe harbor” provisions of the Private Securities Litigation Reform Act of 1995, as amended. The Company’s actual results may differ from their expectations, estimates and projections and, consequently, you should not rely on these forward-looking statements as predictions of future events. Words such as “expect,” “estimate,” “anticipate,” “intend,” “plan,” “may,” “will,” “could,” “should,” “believes,” “continue” and similar expressions are intended to identify such forward-looking statements. These forward-looking statements include, without limitation, the completion of the Company’s quarterly review procedures, many of which are outside the Company’s control, and the Company’s expectations with respect to the timing of the filing of the Form 10-Q. These forward-looking statements involve significant risks and uncertainties that could cause the actual results to differ materially from the expected results, including those set forth under “Risk Factors” in the Registration Statement on Form S-1 filed with the SEC on February 1, 2021, as amended, in connection with the Company’s initial public offering and in subsequent reports filed with the SEC. Most of these factors are outside the Company’s control and are difficult to predict. The Company cautions readers not to place undue reliance upon any forward-looking statements, which speak only as of the date made. The Company does not undertake or accept any obligation or undertaking to release publicly any updates or revisions to any forward-looking statements to reflect any change in its expectations or any change in events, conditions or circumstances on which any such forward-looking statement is based.

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**Altimar Acquisition Corp. II**

(Name of Registrant as Specified in Memorandum and Articles of Association)

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

Date: May 18, 2021

By: /s/ Wendy Lai  
 Name: Wendy Lai  
 Title: Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative’s authority to sign on behalf of the registrant shall be filed with the form.

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