

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 12b-25

SEC File Number: 001-40084  
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: \_\_\_\_\_

*Read Instructions (on back page) Before Preparing Form. Please Print or Type.*  
**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**

**Simon Property Group Acquisition Holdings, Inc.**

Full Name of Registrant

Former Name if Applicable

225 West Washington Street

Address of Principal Executive Office (*Street and Number*)

Indianapolis, Indiana 46204

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.

Simon Property Group Acquisition Holdings, Inc. (the "Company") is unable to file its Quarterly Report on Form 10-Q for the quarter ended March 31, 2021 on a timely basis because of uncertainty relating to the accounting for its outstanding warrants.

On April 12, 2021, the U.S. Securities and Exchange Commission (the "SEC") issued a statement (the "Statement") on the accounting and reporting considerations for warrants issued by special purpose acquisition companies ("SPACs"). The Statement referenced the guidance included in U.S. Generally Accepted Accounting Principles that entities must consider in determining whether to classify contracts that may be settled in its own stock, such as warrants, as equity or as an asset or liability.

After considering the Statement, the management of Company is in the process of re-evaluating, together with its independent registered public accounting firm, Marcum LLP, the audit committee of the Company's board of directors, its valuation firm and its legal advisors, the Company's historical accounting for (i) the 6,900,000 redeemable warrants (the "Public Warrants") that were included in the units issued by the Company in its initial public offering and (ii) the 5,933,333 redeemable warrants (together with the Public Warrants, the "Warrants") that were issued to the Company's sponsors in a private placement that closed concurrently with the closing of the Company's initial public offering. At that time, the Warrants were presented within equity.

The Company anticipates that it will file its Form 10-Q within the five-day grace period provided by Exchange Act Rule 12b-25.

**PART IV — OTHER INFORMATION**

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

Brian McDade  
(Name)

(317)  
(Area Code)

636-1600  
(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.

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**Simon Property Group Acquisition Holdings, Inc.**

(Name of Registrant as Specified in Charter)

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

Date 05/17/2021

By /s/ Brian McDade

Brian McDade  
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.

**ATTENTION**

**Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).**

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