

SUPPORTING STATEMENT
FOR THE PAPERWORK REDUCTION ACT INFORMATION COLLECTION
SUBMISSION FOR FORM 6-K

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Form 6-K (17 CFR 249.306) is required by the Securities and Exchange Act of 1934 (the “Exchange Act”) for foreign private issuers that are reporting companies. Form 6-K is designed to provide investors with material information promptly after the occurrence of a specified or other important corporate event that is disclosed in the foreign private issuer’s home country. Specifically, foreign private issuers use Form 6-K to report information: (i) required to be made public in the country of their domicile; (ii) filed with and made public by a foreign stock exchange on which its securities are traded; or (iii) distributed to security-holders.

2. Purpose and Use of the Information Collection

The purpose of Form 6-K is to provide U.S. investors with access to the same information as foreign investors when making investment decisions about foreign private issuers.

3. Consideration Given to Information Technology

The Commission requires foreign issuers to file their Form 6-K reports electronically using its Electronic Data Gathering, Analysis and Retrieval (“EDGAR”) system, subject to applicable exceptions identified on the form.

4. Duplication of Information

There is no other domestic public source for the information required on Form 6-K.

5. Reducing the Burden on Small Entities

Foreign private issuers that are reporting companies under the Exchange Act, including those that are small entities, are required to file reports on Form 6-K. The information collection requirements of Form 6-K apply with respect to all such foreign private issuers, regardless of size, to ensure that U.S. investors have access to the same information as foreign investors when making investment decisions.

6. Consequences of Not Conducting Collection

If the Commission did not conduct this collection of information or collected this information less frequently, U.S. persons considering investments in securities issued by foreign private issuers could find it more difficult and expensive to obtain the same information provided to foreign investors when making investment decisions.

7. Special Circumstances

There are no special circumstances associated with this collection of information.

8. Consultations with Persons Outside the Agency

No comments were received during the 60-day comment period prior to OMB's review of this submission.

9. Payment or Gift to Respondents

No payment or gift has been provided to any respondents.

10. Confidentiality

Form 6-K is a public document.

11. Sensitive Questions

No information of a sensitive nature, including social security numbers, will be required under this collection of information. The information collection collects basic Personally Identifiable Information (PII) that may include the signature of the official signing on behalf of the entity. However, the agency has determined that the information collection does not constitute a system of record for purposes of the Privacy Act. Information is not retrieved by a personal identifier. In accordance with Section 208 of the E-Government Act of 2002, the agency has conducted a Privacy Impact Assessment (PIA) of the EDGAR system, in connection with this collection of information. The EDGAR PIA, published on March 6, 2025, is provided as a supplemental document and is also available at <https://www.sec.gov/privacy>.

12. Estimate of Respondent Reporting Burden

Estimated Reporting Burden

Information Collection Title	OMB Control Number	Number of Responses	Burden Hours
Form 6-K	3235-0116	26,848	175,183

For purposes of the Paperwork Reduction Act of 1995 ("PRA"), we estimate that Form 6-K takes approximately 8.7 total hours per response to comply with the form's information collection requirements and is filed approximately 21.29 times per year by approximately 1,261 respondents, for a total of approximately 26,848 responses per year (calculated for the period 2023 through 2025). We further estimate that 75% of the collection of information burden is carried by the issuer internally and that 25% of the burden is carried externally by outside professionals retained by the issuer. Based on our estimates, we calculate the total annual

reporting burden to be 175,183 hours (8.7 total hours per response x 75% x 26,848 responses annually).

We derived our burden hour estimates by estimating the average number of hours it would take an issuer to compile the necessary information and data, prepare and review disclosure, file documents, and retain records. In connection with rule amendments to the form, we occasionally receive PRA estimates from public commenters about incremental burdens that are used in our burden estimates. We believe that the actual burdens will likely vary among individual issuers based on the size and complexity of their organizations and the nature of their operations. For administrative convenience, we have rounded the estimated paperwork burden hours to the nearest whole number. The estimated burden hours are made solely for the purpose of the PRA.

13. Estimate of Total Annualized Cost Burden

Estimated Total Cost Burden

Information Collection Title	OMB Control Number	Number of Responses	Cost Burden
Form 6-K	3235-0116	26,848	\$35,036,640

For purposes of the PRA, we estimate that 25% of the 8.7 total hours per response is carried externally by outside professionals retained by the issuer. We estimate an hourly cost of \$600 for these outside professionals. Based on these estimates, we calculate a total annual cost burden of \$35,036,640 (8.7 total hours per response x 25% x \$600 per hour x 26,848 responses annually).

This estimate is based on our consultations with issuers and professional firms who regularly assist issuers in preparing and filing disclosure documents with the Commission. Our estimates reflect average burdens, and therefore, some issuers may experience costs in excess of our estimates and some companies may experience costs that are lower than our estimates. For administrative convenience, the estimated paperwork cost burden has been rounded to the nearest dollar. The cost burden estimate is made solely for purpose of the PRA.

14. Costs to Federal Government

The Commission is in the process of revising its methodologies to estimate annualized costs to the Federal government for all its relevant collections of information. The Commission anticipates that future extensions of this collection of information will reflect the revised methodologies.

15. Reason for Change in Burden

Summary of the Change in Burden Hours and Cost Burden

Information Collection Title	Annual Number of Responses			Annual Time Burden (Hours)			Annual Burden Cost Burden (\$)		
	Previously Approved	Requested	Change	Previously Approved	Requested	Change	Previously Approved	Requested	Change
Form 6-K	34,814	26,848	(7,966)	227,166	175,183	(51,983)	\$30,297,780	\$35,036,640	\$4,738,860

The decrease in burden hours of 51,983 hours and increase in the cost burden of \$4,738,860 are due to a decrease in the estimated number of annual Form 6-K responses (from 34,814 responses to 26,848 responses).

The increase in cost burden reflects the Commission's increase in the cost burden per hour estimate from \$400 per hour to \$600 per hour for outside professionals. That increase is offset, in part, by the decrease in the estimated number of annual Form 6- K responses.

16. Information Collection Planned for Statistical Purposes

The information collection is not planned for statistical purposes.

17. Approval to Omit OMB Expiration Date

We request authorization to omit the expiration date on the electronic version of the form, although the OMB control number will be displayed. Including the expiration date on the electronic version of this form will result in increased costs, because the need to make changes to the form may not follow the application's scheduled version release dates.

18. Exceptions to Certification for PRA Submissions

There are no exceptions to certification for PRA submissions.

B. STATISTICAL METHODS

The information collection does not employ statistical methods.