

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

FORM S-1
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Treasure global inc

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

7389
(Primary Standard Industrial
Classification Code Number)

36-4965082
(I.R.S. Employer Identification No.)

276 5th Avenue, Suite 704 #739
New York, New York 10001
+6012 643 7688

(Address, including zip code, and telephone number, including area code,
of registrant's principal executive offices)

Chong Chan "Sam" Teo
Chief Executive Officer
Treasure Global Inc
276 5th Avenue, Suite 704 #739
New York, New York 10001
+6012 643 7688

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Ross D. Carmel, Esq.
Jeffrey P. Wofford, Esq.
Carmel, Milazzo & Feil LLP
55 West 39th Street, 18th Floor
New York, New York 10018
Telephone: (212) 658-0458

Andrew M. Tucker, Esq.
Nelson Mullins Riley & Scarborough LLP
101 Constitution Avenue, NW, Suite 900
Washington, D.C. 20001
Telephone: (202) 689-2800

Approximate date of commencement of proposed sale to the public: **As soon as practicable after the effective date of this Registration Statement.**

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. Registration No. 333-264364

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Securities Exchange Act of 1934.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided to Section 7(a)(2)(B) of the Securities Act.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

EXPLANATORY NOTE

This Registration Statement on Form S-1 is being filed by Treasure Global Inc, a Delaware corporation (the "Registrant"), pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended. This Registration Statement relates to the offering of shares of the Registrant's common stock contemplated by its Registration Statement on Form S-1 (File No. 333-264364), which was initially filed with the Securities and Exchange Commission on April 19, 2022, and which, as amended, was declared effective on August 10, 2022 (the "Prior Registration Statement"). This Registration Statement is filed for the sole purpose of increasing the amount of securities being offered and covers the registration of an additional \$700,000 of common stock, \$0.00001 par value per share, of the Registrant. The required opinion of counsel and related consent, accountant's consent and fee calculation exhibit are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York on the 10th day of August, 2022.

TREASURE GLOBAL INC

By: /s/ Chong Chan "Sam" Teo

Chong Chan "Sam" Teo
Chief Executive Officer (Principal Executive Officer)

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Name	Capacity in Which Signed	Date
<u>/s/ Chong Chan "Sam" Teo</u> Chong Chan "Sam" Teo	Chief Executive Officer and Chairman (Principal Executive officer)	August 10, 2022
<u>/s/ Yee Fei "Jaylvin" Chan</u> Yee Fei "Jaylvin" Chan	Chief Financial Officer (Principal Financial and Accounting officer)	August 10, 2022
<u>/s/ Voon Him "Victor" Hoo</u> Voon Him "Victor" Hoo	Chairman of the Board and Managing Director	August 10, 2022
<u>/s/ Joseph R. "Bobby" Banks</u> Joseph R. "Bobby" Banks	Director	August 10, 2022
<u>/s/ Marco Baccanello</u> Marco Baccanello	Director	August 10, 2022
<u>/s/ Jeremy Roberts</u> Jeremy Roberts	Director	August 10, 2022

EXHIBIT INDEX

5.1	Opinion of Counsel to the Registrant.
23.1	Consent of Friedman LLP, Dated August 10, 2022
23.2	Consent of Counsel (included in Exhibit 5.1)
107	Fee Calculation table

August 10, 2022

Treasure Global Inc
276 5th Avenue, Suite 704 #739
New York, NY 10001

RE: Registration Statement on Form S-1MEF

Gentlemen:

We have acted as counsel to Treasure Global Inc., a Delaware corporation (the "Company") in connection with the 462(b) Registration Statement on Form S-1MEF filed by the Company with the Securities and Exchange Commission (the "Commission") on August 10, 2022 (as amended, the "462(b) Registration Statement"), pursuant to the Securities Act of 1933, as amended (the "Securities Act") in connection with the offering of up to 175,000 additional shares (the "Shares") of the Company's Common Stock, \$0.00001 par value per share (the "Common Stock"), upon the closing of the public offering pursuant to which the 462(b) Registration Statement relates (together, the Shares and the shares of the Common Stock covered by the Over-allotment Option are referred to herein as the "Securities"). This opinion

The Securities are to be sold by the Company pursuant to definitive underwriting agreements approved by the Company's Board of Directors, or a committee thereof, by and between the Company and EF Hutton division of Benchmark Investments, LLC (the "Underwriting Agreement"). This opinion is being furnished to you in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act and may be relied upon by all purchasers of the Securities in the offering described in the Prospectus (as defined below).

You have requested our opinion as to the matters set forth below in connection with the 462(b) Registration Statement. For purposes of rendering that opinion, we have examined: (i) the registration statement on Form S-1 of the Company relating to the Securities filed on April 19, 2022 with the Securities and Exchange Commission ("Commission") under the Securities Act and Pre-Effective Amendment Nos. 1, 2, 3, and 4 thereto, including the information deemed to be a part of the registration statement pursuant to Rule 430A of the Rules and Regulations under the Securities Act (such registration statement, as so amended, being hereinafter referred to as the "Registration Statement"); (ii) the prospectus, dated August 10, 2022 (the "Prospectus"), which forms a part of and is included in the Registration Statement; (iii) the 462(b) Registration Statement; (iv) the form of Underwriting Agreement; (v) the Company's current Certificate of Incorporation (as amended, the "Charter") and Bylaws, each of which has been filed with the Commission as an exhibit to the Registration Statement; (vi) the records of the corporate actions of the Company relating to the 462(b) Registration Statement and the authorization for issuance and sale of the Securities, and matters in connection therewith; and (vii) the Company's stock ledgers. We have reviewed such other matters and made such other inquiries as we have deemed necessary to render the opinions expressed herein. For the purposes of this opinion letter, we have assumed the genuineness of all signatures, that each document submitted to us is accurate and complete, that each such document that is an original is authentic, that each such document that is a copy conforms to an authentic original, the conformity to the original or final versions of the documents submitted to us as copies or drafts, including, without limitation, the Charter and that all signatures on each such document are genuine. As to any facts relevant to the opinions stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Company and others and of public officials, including the factual representations and warranties set forth in the Underwriting Agreement. In addition, we have assumed that the issuance of the Shares will not violate or conflict with any agreement or instrument binding on the Company.

In rendering our opinion below, we have also assumed that: (i) the Company will have sufficient authorized and unissued shares of Common Stock at the time of the initial closing of the public offering and at the time of the exercise of the Over-allotment Option; (ii) each Underwriting Agreement, as executed, constitutes a valid and binding agreement of each of the parties thereto (other than the Company), enforceable against the parties thereto in accordance with its terms; (iii) the issuance of the Securities will be duly noted in the Company's stock ledger upon their issuance; (iv) the Company will receive consideration for the Securities offered and sold pursuant to the Underwriting Agreement at least equal to the par value of such share of the Common Stock and in the amount required by the Underwriting Agreement; and (v) the resolutions of the Board of Directors of the Company relating to the Underwriting Agreement, the 462(b) Registration Statement and the authorization for issuance and sale of the Securities, and matters in connection therewith, have not been revoked, rescinded or amended as of the date hereof and are in full force and effect. We have not verified any of those assumptions.

Our opinions set forth below are limited to the Delaware General Corporation Law.

Based upon and subject to the foregoing, the 462(b) Registration Statement and any required post-effective amendment thereto have all become effective under the Securities Act and the prospectus included in the 462(b) Registration Statement that is declared effective by the Commission (the "Prospectus"), required by applicable law have been delivered and filed as required by such laws, it is our opinion that:

1. The Shares are duly authorized for issuance by the Company and, when issued and paid for as described in the 462(b) Registration Statement and the Underwriting Agreement, will be validly issued, fully paid and non-assessable.

The opinions set forth above are subject to the following additional assumptions:

(i) The 462(b) Registration Statement and any amendment thereto (including any post-effective amendment) has become effective under the Securities Act, and such effectiveness shall not have been terminated, suspended or rescinded; and

(ii) All Securities offered pursuant to the 462(b) Registration Statement will be issued and sold (a) in compliance with all applicable federal and state securities laws, rules and regulations and solely in the manner provided in the 462(b) Registration Statement and the Prospectus, and (b) only upon payment of the consideration fixed therefor in accordance with the Underwriting Agreement.

We assume no obligation to update or supplement any of our opinions to reflect any changes of law or fact that may occur. We hereby consent to the filing of this opinion as an exhibit to the 462(b) Registration Statement and to the reference to this firm in the related Prospectus under the caption "Legal Matters." In giving our consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Carmel, Milazzo & Feil LLP
Carmel, Milazzo & Feil LLP

FRIEDMAN LLP®

ACCOUNTANTS AND ADVISORS

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption “Experts” and to the incorporation by reference of our report dated January 25, 2022 (except for Note 15, as to which the date is March 22, 2022) which includes an explanatory paragraph as to the Company’s ability to continue as a going concern, with respect to our audits of the consolidated financial statements of Treasure Global Inc. for the years ended June 30, 2021 and 2020. included in Amendment No. 4 to the Registration Statement (Form S-1 No. 333-264364) and related Prospectus of Treasure Global Inc. for the registration of shares of its common stock.

/s/ Friedman LLP

New York, New York
August 10, 2022

One Liberty Plaza, 165 Broadway, 21st Floor, New York, NY 10006 p 212.842.7000

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Calculation of Filing Fee Tables

Form S-1

(Form Type)

TREASURE GLOBAL INC.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

<u>Security Type</u>	<u>Security Class Title</u>	<u>Fee Calculation or Carry Forward Rule</u>	<u>Amount Registered</u>	<u>Proposed Maximum Offering Price Per Share</u>	<u>Proposed Maximum Aggregate Offering Price (1)</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee (3)(4)</u>
Newly Registered Securities							
Fees Previously Paid	Equity	Common Stock \$0.00001 par value (2)(3)	457(o)	175,000 \$	4.00 \$	700,000 \$	0.0000927 \$
							64.89 \$
Carry Forward Securities							
Total Offering Amounts					\$ 700,000		\$ 64.89
Total Fees Previously Paid							\$ 2,811.71
Total Fee Offsets							\$ 64.89
Net Fee Due							\$ 0

- (1) The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$9,000,000 on a registration statement on Form S-1, as amended (File No. 333-264364), which was declared effective by the Securities and Exchange Commission on August 10, 2022. In accordance with Rule 462(b) under the Securities Act of 1953, as amended (the Securities Act), an additional amount of securities having a proposed maximum aggregate offering price of \$700,000 is hereby registered, which includes shares of common stock that may be issued upon exercise of a 45-day option granted to the representative of the underwriters.
- (2) Pursuant to Rule 416, there are also being registered such indeterminable additional securities as may be issued to prevent dilution as a result of stock splits, stock dividends or similar transactions
- (3) Includes shares the underwriter has the option to purchase to cover over-allotments, if any and shares underlying the underwriters warrants.
- (4) Pursuant to Rule 457(p) under the Securities Act, the registration fee for this registration statement is being offset by \$58.47, representing a portion of the unused portion of the registration fee (\$2,811.71) previously paid by the Registrant in connection with the registration statement on Form S-1 (File No. 333-264347) filed with the SEC on April 19, 2022 (the "Prior Registration Statement"), of which \$839.51 was used pursuant to the Prior Registration Statement.