

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

FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported):

December 5, 2022

TREASURE GLOBAL INC

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of Incorporation)

001-41476

(Commission  
File Number)

36-4965082

(IRS Employer  
Identification Number)

276 5th Avenue, Suite 704 #739

New York, New York

(Address of registrant's principal executive office)

10001

(Zip code)

+6012 643 7688

(Registrant's telephone number, including area code)

**Not Applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class</u>	<u>Trading symbol(s)</u>	<u>Name of each exchange on which registered</u>
Common Stock, par value \$0.00001 per share	TGL	The Nasdaq Stock Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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 pursuant to Section 13(a) of the Exchange Act.

**Item 4.01 Changes in Registrant's Certifying Accountant**

Based on information provided by the independent registered public accounting firm of Treasure Global Inc (the "Company"), Friedman LLP, effective September 1, 2022, Friedman LLP combined with Marcum LLP and continued to operate as an independent registered public accounting firm. On December 5, 2022, the Audit Committee and the Board of Directors of the Company approved the dismissal of Friedman LLP and the engagement of Marcum Asia CPAs LLP ("Marcum Asia") to serve as the independent registered public accounting firm of the Company. The services previously provided by Friedman LLP will now be provided by Marcum Asia.

The reports of Friedman LLP on the consolidated financial statements of the Company as of and for the fiscal years ended June 30, 2022 and 2021 did not contain any adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles, except that the audit reports on the consolidated financial statements of the Company for the years ended June 30, 2022 and 2021 contained an uncertainty about the Company's ability to continue as a going concern.

The Company provided Friedman LLP with a copy of the foregoing disclosure and requested Friedman LLP to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made therein. A copy of such letter furnished by Friedman LLP is filed as Exhibit 16.1 to this Form 8-K.

During the Company's two most recent fiscal years and the subsequent interim period through December 5, 2022, there were no disagreements with Friedman LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Friedman LLP, would have caused it to make reference to the subject matter of the disagreement(s) in connection with its report. During the Company's two most recent fiscal years and the subsequent interim period through December 5, 2022, there were no reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K.

During the Company's two most recent fiscal years and the subsequent interim period through December 5, 2022, neither the Company nor anyone on its behalf consulted with Marcum Asia regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; the type of audit opinion that might be rendered on the Company's consolidated financial statements, and neither a written report nor oral advice was provided that Marcum Asia concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation.

#### Item 9.01. Financial Statements and Exhibits

(d) Exhibits

<u>Exhibit</u>	<u>Description</u>
<a href="#">16.1</a> 104	<a href="#">Letter from Friedman LLP to the Securities and Exchange Commission dated December 6, 2022</a> Cover Page Interactive Data File (embedded within the Inline XBRL document)

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#### SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: December 5, 2022

**TREASURE GLOBAL INC.**

By: /s/ Chong Chan "Sam" Teo

Name: Chong Chan "Sam" Teo

Title: Chief Executive Officer

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# FRIEDMAN LLP®

ACCOUNTANTS AND ADVISORS

December 6, 2022

Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

Dear Commissioners:

We have read the statements made by Treasure Global Inc under Item 4.01 of its Form 8-K dated December 5, 2022. We agree with the statements concerning our firm in such Form 8-K; we are not in a position to agree or disagree with other statements contained Item 4.01 insofar as they do not relate to our firm.

Very truly yours,

/s/ Friedman LLP  
New York, New York

One Liberty Plaza, 165 Broadway, 21<sup>st</sup> Floor, New York, NY 10006 p 212.842.7000

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