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): October 13, 2021

KORE Group Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation) (001-40856) (Commission File Number) 86-3078783 (I.R.S. Employer Identification No.)

3700 Mansell Road, Suite 300 Alpharetta, GA 30022 877-710-5673

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

Romil Bahl President and Chief Executive Officer 3700 Mansell Road, Suite 300 Alpharetta, GA 30022 877-710-5673

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

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act

□ Soliciting material pursuant to Rule 14a-12 under the Exchange Act

□ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act

□ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act

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

	Trading	Name of each exchange
Title of each class	Symbol(s)	on which registered
Common stock, \$0.0001 par value per share	KORE	The New York Stock Exchange
Warrants to purchase common stock	KORE WS	The New York Stock Exchange

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. \Box

Item 4.01 - Change in Registrant's Certifying Accountant.

On October 13, 2021, the audit committee of the board of directors of KORE Group Holdings, Inc., a Delaware corporation (the <u>Company</u>") approved the engagement of BDO USA, LLP ("<u>BDO</u>") as the Company's independent registered public accounting firm to audit the Company's consolidated financial statements for the year ended December 31, 2021. BDO served as the independent registered public accounting firm of Maple Holdings Inc. prior to the business combination between the Company and Cerberus Telecom Acquisition Corp., a Delaware corporation ("<u>CTAC</u>") (the "<u>Merger</u>"). Accordingly, WithumSmith+Brown, PC ("<u>Withum</u>"), the Company's and CTAC's independent registered public accounting firm prior to the Merger, was informed that it would be replaced by BDO as the Company's independent registered public accounting firm.

Withum's audit reports on the financial statements of CTAC for the period from September 8, 2020 (inception) through December 31, 2020 and the financial statements of the Company as of March 31, 2021, did not provide an adverse opinion or disclaimer of opinion to the Company's financial statements, nor modify its opinion as to uncertainty, audit scope or accounting principles.

As of March 31, 2021, and the subsequent interim period through October 13, 2021, there were: (i) no disagreements within the meaning of Item 304(a)(1) (iv) of Regulation S-K and the related instructions between the Company and Withum on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Withum's satisfaction, would have caused Withum to make reference thereto in their reports; and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided Withum with a copy of the foregoing disclosures and has requested that Withum furnish the Company with a letter addressed to the SEC stating whether it agrees with the statements made by the Company set forth above. A copy of Withum's letter, dated October 19, 2021, is filed as Exhibit 16.1 to this Report.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following exhibits are filed with this current report:

Exhibit	
No.	Description
16.1	Letter from WithumSmith+Brown, PC, dated October 19, 2021 (KORE).
16.2	Letter from WithumSmith+Brown, PC, dated October 19, 2021 (CTAC).
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

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.

KORE Group Holdings, Inc.

Date: October 19, 2021

/s/ Romil Bahl By:

 Name:
 Romil Bahl

 Title:
 President and Chief Executive Officer



October 19, 2021

Office of the Chief Accountant

Securities and Exchange Commission

100 F Street, NE

Washington, D.C. 20549

Ladies and Gentlemen:

We have read KORE Group Holdings, Inc. (formerly known as King Pubco inc.) statements included under Item 4.01 of its Form 8-K dated October 13, 2021. We agree with the statements concerning our Firm under Item 4.01, in which we were informed of our dismissal on October 13, 2021. We are not in a position to agree or disagree with other statements contained therein.

Very truly yours,

/s/ WithumSmith+Brown, PC

WithumSmith+Brown, PC

New York, New York

WithumSmith+Brown, PC 1411 Broadway, 9th Floor, New York, New York 10018-3496 T (212) 751 9100 F (212) 750 3262 withum.com

AN INDEPENDENT MEMBER OF HLB - THE GLOBAL ADVISORY AND ACCOUNTING NETWORK



October 19, 2021

Office of the Chief Accountant

Securities and Exchange Commission

100 F Street, NE

Washington, D.C. 20549

Ladies and Gentlemen:

We have read KORE Group Holdings, Inc. (formerly known as Cerberus Telecom Acquisition Corp.) statements included under Item 4.01 of its Form 8-K dated October 13, 2021. We agree with the statements concerning our Firm under Item 4.01, in which we were informed of our dismissal on October 13, 2021. We are not in a position to agree or disagree with other statements contained therein.

Very truly yours,

/s/ WithumSmith+Brown, PC

WithumSmith+Brown, PC

New York, New York

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