

---

---

**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): April 07, 2025**

---

**Rani Therapeutics Holdings, Inc.**

(Exact name of registrant as specified in its charter)

---

**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-40672**  
(Commission File Number)

**86-3114789**  
(IRS Employer  
Identification No.)

**2051 Ringwood Avenue  
San Jose, California**  
(Address of principal executive offices)

**95131**  
(Zip Code)

**Registrant's Telephone Number, Including Area Code: (408) 457-3700**

N/A

(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:

- 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:**

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Class A common stock, par value \$0.0001 per share	RANI	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.**

##### **(a) Resignation of Independent Registered Public Accounting Firm**

On November 1, 2024, CBIZ CPAs P.C. acquired the attest business of Marcum LLP ("Marcum"). On April 7, 2025, Marcum resigned as the independent registered public accounting firm of Rani Therapeutics Holdings, Inc. (the "Company"). The Audit Committee of the Board of Directors of the Company (the "Audit Committee") accepted Marcum's resignation.

The report of Marcum on the Company's consolidated financial statements for the fiscal year ended December 31, 2024 did not contain an adverse opinion or a disclaimer of opinion, and was not qualified or modified as to uncertainty, audit scope or accounting principles, except that the report of the Company's consolidated financial statements for the year ended December 31, 2024 contained an explanatory paragraph which noted that there was substantial doubt about the Company's ability to continue as a going concern.

During the fiscal year ended December 31, 2024, and the subsequent interim period through April 7, 2025, there have been no "disagreements" (as defined in Item 304(a)(1)(iv) of Regulation S-K and the rules and regulations of the U.S. Securities and Exchange Commission (the "SEC")) with Marcum on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of Marcum would have caused Marcum to make reference there in its reports on the consolidated financing statements for such years. During the fiscal year ended December 31, 2024, and subsequent interim period through April 7, 2025, there have been no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company provided Marcum with a copy of the disclosure it is making herein in response to Item 304(a) of Regulation S-K, and requested that Marcum furnish the Company with a copy of its letter addressed to the SEC, pursuant to Item 304(a)(3) of Regulation S-K, stating whether or not Marcum agrees with the statements related to them made by the Company in this report. A copy of Marcum's letter to the SEC dated April 8, 2025 is attached as Exhibit 16.1 to this report.

##### **(b) Newly Engaged Independent Registered Public Accounting Firm**

The Audit Committee approved the appointment of CBIZ CPAs P.C. ("CBIZ") as the Company's new independent registered public accounting firm on April 7, 2025, with immediate effect, for the fiscal year ending December 31, 2025. During the fiscal years ended December 31, 2023 and December 31, 2024 and the subsequent interim period through April 7, 2025, neither the Company, nor anyone on its behalf, consulted CBIZ regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered with respect to the consolidated financial statements of the Company, and no written report or oral advice was provided to the Company by CBIZ that was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was the subject of a "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a "reportable event" (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

#### **Item 9.01 Financial Statements and Exhibits.**

##### **(d) Exhibits**

<b>Exhibit Number</b>	<b>Exhibit Description</b>
16.1	<a href="#">Letter of Marcum LLP to the Securities and Exchange Commission dated April 8, 2025</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

**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 thereunto duly authorized.

Rani Therapeutics Holdings, Inc.

Date: April 9, 2025

By: /s/ Svai Sanford  
Svai Sanford  
Chief Financial Officer

---



April 8, 2025

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by Rani Therapeutics Holdings, Inc. under Item 4.01 of its Form 8-K dated April 7, 2025. 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 of Rani Therapeutics Holdings, Inc. contained therein.

Very truly yours,

A handwritten signature in black ink that reads "Marcum LLP". The signature is written in a cursive, flowing style.

Marcum LLP

