

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or Section 15(d)
of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) September 17, 2024

STARDUST POWER INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	001-39875 (Commission File Number)	99-3863616 (IRS Employer Identification Number)
15 E. Putnam Ave, Suite 378 Greenwich, CT (Address of principal executive offices)		06830 (Zip Code)

(800) 742 3095
(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 to 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
Common Stock, par value \$0.0001 per share	SDST	The Nasdaq Global Market
Redeemable warrants, each whole warrant exercisable for one share of Common Stock at an exercise price of \$11.50	SDSTW	The Nasdaq Global Market

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

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.

On September 17, 2024, the board of directors (the "Board") of Stardust Power Inc. (the "Company") approved the dismissal of WithumSmith+Brown, PC ("Withum") as the Company's independent registered public accounting firm. The termination of the engagement of Withum was recommended by the Company's audit committee and approved by the Board. Withum had served as the Company's independent registered public accounting firm, including prior to the business combination that was consummated on July 8, 2024 (the "Business Combination"), since 2020.

The reports of Withum on the consolidated financial statements of the Company as of and for the fiscal years ended December 31, 2023 and 2022 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, with the exception of providing a qualification as to the Company's ability to continue as a going concern.

During the Company's two most recent fiscal years and the subsequent interim period through September 17, 2024, there were no disagreements with Withum 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 Withum, 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 September 17, 2024, there were no reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Withum with a copy of the foregoing disclosure and requested Withum to furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission stating whether it agrees with the statements made therein. A copy of such letter furnished by Withum, dated September 19, 2024 is attached hereto as Exhibit 16.1, and is incorporated herein by reference.

On September 17, 2024, the Board approved the audit committee's recommendation to approve the engagement of KNAV CPA LLP ("KNAV") as the Company's new independent registered public accounting firm.

KNAV previously served as the auditor of the Company's target in the Business Combination, then-named Stardust Power Inc. During the Company's two most recent fiscal years, including prior to the Business Combination when the Company was named Global Partner Acquisition Corp II, and the subsequent interim period through September 17, 2024, neither the Company nor anyone on its behalf consulted with KNAV regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; or 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 KNAV 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 S-K and its related instructions) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K), except for the material weaknesses described in the Company's definitive proxy statement, dated May 22, 2024 (as further amended).

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

Exhibit No.	Description
16.1	Letter from WithumSmith+Brown, PC dated September 19, 2024.
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURE

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

Date: September 20, 2024

STARDUST POWER INC.

By: /s/ Roshan Pujari

Name: Roshan Pujari

Title: Chief Executive Officer and Chairman



September 19, 2024

Office of the Chief Accountant
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Ladies and Gentlemen:

We have read Stardust Power Inc. (formerly known as Global Partner Acquisition Corp. II) statements included under Item 4.01 of its Form 8-K dated September 17, 2024. We agree with the statements concerning our Firm under Item 4.01, in which we were informed of our dismissal on September 16, 2024, following completion of the Company's annual audits for the periods ended December 31, 2023 and 2022 and the Company's quarterly review for the three months ended March 31, 2024 and the six months ended June 30, 2024, which consists only of the accounts of the pre-Business Combination Special Purpose Acquisition Company. We are not in a position to agree or disagree with other statements contained therein.

Very truly yours,

WithumSmith+Brown, PC
New York, New York

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