

**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): October 10, 2023 (October 4, 2023)

**ROSS ACQUISITION CORP II**

(Exact name of registrant as specified in its charter)

**Cayman Islands**

(State or other jurisdiction of incorporation)

**001-40201**

(Commission File Number)

**95-1578557**

(I.R.S. Employer Identification No.)

**1 Pelican Lane  
Palm Beach, Florida**

(Address of principal executive offices)

**33480**

(Zip Code)

Registrant's telephone number, including area code: **(561) 655-2615**

**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:

<b>Title of each class</b>	<b>Trading Symbol(s)</b>	<b>Name of each exchange on which registered</b>
Units, each consisting of one Class A ordinary share, \$0.0001 par value per share, and one-third of one redeemable warrant	ROSS.U	NYSE
Class A ordinary shares, \$0.0001 par value per share	ROSS	NYSE
Redeemable warrants included as part of the units, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$11.50 per share	ROSS.WS	NYSE

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 4.02 Non-Reliance on Previously Issued Financial Statements.**

The management of Ross Acquisition Corp II (the “Company”), in consultation with its advisors, identified an accounting error in the previously issued financial statements as of and for the quarterly period ended March 31, 2023. The Company identified a waiver of deferred underwriter commissions which was executed during the three months ended March 31, 2023 and not accounted for. In January 2023, the Company received a waiver from one of the underwriters in which it indicated that it waived its entitlement to the payment of any deferred discount to be paid under the terms of the underwriting agreement. On October 4, 2023, the Company’s audit committee concluded, after discussion with the Company’s management and its advisors, that the Company’s unaudited financial statements as of and for the quarterly period ended March 31, 2023 included in the Company’s Quarterly Report on Form 10-Q should no longer be relied upon due to the error described above and should be restated. The Company plans to restate the financial statements identified above in the Company’s Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2023 (the “Form 10-Q”) to be filed with the SEC as soon as practicable.

The Company’s management has concluded that in light of the error described above, a material weakness exists in the Company’s internal control over financial reporting and that the Company’s disclosure controls and procedures were not effective as of March 31, 2023. The Company’s remediation plan with respect to such material weakness will be described in detail in the Form 10-Q with the SEC.

The Company’s management and audit committee have discussed the matters disclosed in this Current Report on Form 8-K pursuant to this Item 4.02 with its independent registered public accounting firm.

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**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.

**ROSS ACQUISITION CORP II**

Dated: October 10, 2023

By: /s/ Wilbur L. Ross, Jr.  
Name: Wilbur L. Ross, Jr.  
Title: President and Chief Executive Officer

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