# 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): March 14, 2022 (March 11, 2022)

## STARCO BRANDS, INC.

(Exact name of Company as specified in its charter)

Nevada (State or other jurisdiction of Incorporation) <u>000-54892</u>

(Commission File Number)

27-1781753 (IRS Employer Identification Number)

Name of each exchange on which registered

250 26th Street, Suite 200 Santa Monica, CA 90402

(Address of principal executive offices)

888-484-1908

(Registrant's Telephone Number)

Trading Symbol(s)

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

Title of each class

| Common stock  | STCB   | OTC Markets Group OTCQB tier                                      |
|---|--|---|
| Check the appropriate box below if the Form 8-K filing is intended General Instruction A.2. below):                                     | to simultaneously satisfy the filing obligat | tion of the registrant under any of the following provisions (See |
| ☐ Written communications pursuant to Rule 425 under the Secur   | rities Act (17 CFR 230.425)                  |   |
| ☐ Soliciting material pursuant to Rule 14a-12 under the Exchang   | ge Act (17 CFR 240.14a-12)                   |   |
| ☐ Pre-commencement communications pursuant to Rule 14d-2(b  | b) under the Exchange Act (17 CFR 240.14     | 4d-2(b))  |
| ☐ Pre-commencement communications pursuant to Rule 13e-4(c  | e) under the Exchange Act (17 CFR 240.13     | 3e-4(c))  |
| Indicate by check mark whether the registrant is an emerging growth of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter) |  | Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2   |
| Emerging growth company □   |  |   |
| If an emerging growth company, indicate by check mark if the registinancial accounting standards provided pursuant to Section 13(a) or  |  | ransition period for complying with any new or revised            |
|   |  |   |

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

#### (a) Previous Independent Accountants

On March 8, 2022, our Board of Directors received formal notice that our independent auditors, Haynie & Company ("Haynie"), had made the decision to resign as our independent accountants effective March 8, 2022. On March 11, 2022, the Board of Directors voted unanimously to accept the resignation.

Haynie audited the financial statements of the Company for the two years ended December 31, 2020 and 2019, respectively. The report of Haynie on such financial statements, dated April 15, 2021, did not contain an adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

For the past two fiscal years and subsequent interim periods though the date of resignation, there have been no disagreements with the former accountants on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Haynie, would have caused them to make reference thereto in their report on the financial statements.

During the two most recent fiscal years and the interim period to the date of their resignation, there have been no reportable events, as that term is defined in Item 304(a)(1) (v) of Regulation S-B.

During the Company's two most recent fiscal years, and since then, Haynie has not advised the Company that any of the following exist or are applicable:

- (1) That the internal controls necessary for the Company to develop reliable financial statements do not exist, that information has come to their attention that has led them to no longer be able to rely on management's representations, or that has made them unwilling to be associated with the financial statements prepared by management.
- (2) That the Company needs to expand significantly the scope of its audit, or that information has come to their attention that if further investigated may materially impact the fairness or reliability of a previously issued audit report or the underlying financial statements or any other financial presentation, or cause them to be unwilling to rely on management's representations or be associated with the Company's financial statements for the foregoing reasons or any other reason, or
- (3) That they have advised the Company that information has come to their attention that they have concluded materially impacts the fairness or reliability of either a previously issued audit report or the underlying financial statements for the foregoing reasons or any other reason.

We have provided Haynie a copy of the disclosure made in response to this Item 4.01 and have requested that Haynie provide a letter addressed to the Securities & Exchange Commission confirming their agreement with the disclosure contained herein. Pursuant to our request, Haynie has provided the letter attached hereto as Exhibit 16.1.

#### (b) New Independent Accountants

On March 11, 2020, Macias Gini & O'Connell LLP ("MGO"), Certified Public Accountants of Irvine, California, were appointed by the Company to audit our financial statements for the year ended December 31, 2021. During our two most recent fiscal years and the subsequent interim periods preceding their appointment as independent accountants, neither the Company nor anyone on its behalf consulted MGO regarding (1) 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 MGO did not provide either a written report or oral advice to the Company that was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (2) any matter that was either the subject of a disagreement with Haynie on accounting principles or practices, financial statement disclosure or auditing scope or procedures, which, if not resolved to the satisfaction of Haynie, would have caused Haynie to make reference to the matter in their report, or a "reportable event" as described in Item 304(a)(1) (v) of Regulation S-K of the SEC's rules and regulations.

#### Item 9.01 Financial Statements and Exhibits

(d) Exhibits.

The following exhibits are filed with this Current Report on Form 8-K:

| Exhibit Number | Description  |
|----------------|--|
| 16.1           | Letter to SEC from Haynie & Company, dated March 14, 2022.   |
| 104            | Cover Page Interactive Data File – the cover page XBRL tags are embedded within the Inline XBRL document |
|                |  |

## SIGNATURE

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

STARCO BRANDS, INC.

Dated: March 14, 2022 /s/ Ross Sklar

Ross Sklar Chief Executive Officer

March 14, 2022

Office of the Chief Accountant Securities and Exchange Commission 460 Fifth Street N. W. Washington, DC 20549

Re: Starco Brands, Inc.

Commission File Number 000-54892

Dear Sirs:

We have received a copy of, and are in agreement with, the statements being made by Starco Brands, Inc. in Item 4.01 of its Form 8-K dated March 14, 2022, captioned "Changes in Registrant's Certifying Accountant." We hereby consent to the filing of this letter as an exhibit to the foregoing report on Form 8-K.

Sincerely,

/s/ Haynie & Company Haynie & Company