

**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): May 31, 2023

**Structure Therapeutics Inc.**  
(Exact name of registrant as specified in its charter)

Cayman Islands  
(State or other jurisdiction  
of incorporation)

001-41608  
(Commission  
File Number)

98-1480821  
(IRS Employer  
Identification No.)

611 Gateway Blvd., Suite 223  
South San Francisco, California  
(Address of principal executive offices)

94080  
(Zip Code)

(Registrant's telephone number, including area code): (628) 229-9277

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 of the registrant under any of the following provisions (see General Instruction A.2. below):

- 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>Name Of Each Exchange Trading Symbol(s)</b>	<b>On Which Registered</b>
American Depositary Shares (ADSs), each representing three ordinary shares, par value \$0.0001 per ordinary share	GPCR	Nasdaq Global Market
Ordinary shares, par value \$0.0001 per share*		Nasdaq Global Market*

\* Not for trading, but only in connection with the registration of the American Depositary Shares

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) Dismissal of Independent Registered Public Accounting Firm*

On May 30, 2023, the Audit Committee (the "Audit Committee") of the Board of Directors of Structure Therapeutics Inc. (the "Company") approved the dismissal of PricewaterhouseCoopers LLP ("PwC") as the Company's independent registered public accounting firm. On May 31, 2023, PwC was informed that they were dismissed.

PwC's audit reports on the Company's financial statements for the years ended December 31, 2022 and 2021 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's fiscal years ended December 31, 2022 and 2021, and the subsequent interim period through May 31, 2023: (1) there were no "disagreements" (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304) with PwC 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 PwC, would have caused PwC to make reference to the subject matter of such disagreements in connection with its reports on the financial statements for such periods and (2) there were no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K), except for the disclosure of the following material weaknesses in the Company's internal control over financial reporting which existed during the Company's fiscal years ended December 31, 2022 and 2021 and the subsequent interim period through May 31, 2023, as disclosed in Part II, Item 9A of the Company's Annual Report on Form 10-K for the year ended December 31, 2022 and Part I, Item 4 of the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2023: (a) the Company did not design and maintain an effective control environment commensurate with the Company's financial reporting requirements; (b) the Company did not design and maintain effective controls to ensure adequate segregation of duties within its financial reporting function; and (c) the Company did not design and maintain effective controls over certain information technology general controls for information systems that are relevant to the preparation of its financial statements.

The Company provided PwC with a copy of this report prior to its filing with the Securities and Exchange Commission (the "SEC") and requested that PwC furnish the Company with a letter addressed to the SEC stating whether PwC agrees with the statements made by the Company in this report and, if not, stating the respects, if any, in which PwC does not agree with such statements. A copy of the letter from PwC is filed with this Current Report on Form 8-K as Exhibit 16.1.

##### *(b) Engagement of New Independent Registered Public Accounting Firm*

On May 30, 2023, the Audit Committee approved the engagement of Ernst & Young LLP ("EY") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2023. On May 31, 2023, EY was appointed as the Company's independent registered public accounting firm, effective subsequent to the communication of PwC's dismissal.

During the Company's fiscal years ended December 31, 2022 and 2021, and the subsequent interim period through May 31, 2023, neither the Company nor anyone acting on its behalf consulted with EY 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 financial statements, and neither a written report nor oral advice was provided to the Company that EY 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" within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 or a "reportable event" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

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**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

**Exhibit**

**No. Description**

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[16.1](#) [Letter from PricewaterhouseCoopers LLP to the SEC, dated June 5, 2023.](#)

104 Cover Page Interactive Data File (embedded within the Inline XBRL document)

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**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 hereunto duly authorized.

**Structure Therapeutics Inc.**

Date: June 5, 2023

By: /s/ Raymond Stevens  
Raymond Stevens, Ph.D.  
Chief Executive Officer

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June 5, 2023

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

Commissioners:

We have read the statements made by Structure Therapeutics Inc. (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K of Structure Therapeutics Inc. dated May 31, 2023. We agree with the statements concerning our Firm contained therein.

Very truly yours,

/s/PricewaterhouseCoopers LLP

San Jose, California

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## Attachment

On May 30, 2023, the Audit Committee (the “Audit Committee”) of the Board of Directors of Structure Therapeutics Inc. (the “Company”) approved the dismissal of PricewaterhouseCoopers LLP (“PwC”) as the Company’s independent registered public accounting firm. On May 31, 2023, PwC was informed that they were dismissed.

PwC’s audit reports on the Company’s financial statements for the years ended December 31, 2022 and 2021 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company’s fiscal years ended December 31, 2022 and 2021, and the subsequent interim period through May 31, 2023: (1) there were no “disagreements” (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304) with PwC 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 PwC, would have caused PwC to make reference to the subject matter of such disagreements in connection with its reports on the financial statements for such periods and (2) there were no “reportable events” (as defined in Item 304(a)(1)(v) of Regulation S-K), except for the disclosure of the following material weaknesses in the Company’s internal control over financial reporting which existed during the Company’s fiscal years ended December 31, 2022 and 2021 and the subsequent interim period through May 31, 2023, as disclosed in Part II, Item 9A of the Company’s Annual Report on Form 10-K for the year ended December 31, 2022 and Part I, Item 4 of the Company’s Quarterly Report on Form 10-Q for the quarter ended March 31, 2023: (a) the Company did not design and maintain an effective control environment commensurate with the Company’s financial reporting requirements; (b) the Company did not design and maintain effective controls to ensure adequate segregation of duties within its financial reporting function; and (c) the Company did not design and maintain effective controls over certain information technology general controls for information systems that are relevant to the preparation of its financial statements.

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