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SPARK I ACQUISITION CORP

FORM 8-K
(Current report filing)

Filed 11/23/26 for the Period Ending 11/21/26

Address	3790 EL CAMINO REAL UNIT #570 PALO ALTO, CA, 94306
Telephone	650-353-7082
CIK	0001884046
Symbol	SPKLF
SIC Code	3690 - Miscellaneous Electrical Machinery, Equipment and Supplies
Industry	Holding Companies
Sector	Financials
Fiscal Year	12/31

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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): **November 21, 2026**

SPARK I ACQUISITION CORPORATION

(Exact name of registrant as specified in its charter)

Cayman Islands	**001-41825**	**87-1738866**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

3790 El Camino Real, Unit #570
Palo Alto, CA 94306
(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code: **(650) 353-7082**

Not Applicable
(Former name or former address, if changed since last report)

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

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Units, each consisting of one Class A ordinary share, $0.0001 par value, and one-half of one redeemable warrant	**SPKUF**	**N/A***
Class A ordinary shares, par value $0.0001 par value	**SPKLF**	**N/A***
Warrants, each whole warrant exercisable for one Class A ordinary share at an exercise price of $11.50 per share	**SPKWF**	**N/A***

* On September 30, 2026, the Company received a written notice from the Listing Qualifications Department of The Nasdaq Stock Market LLC ("Nasdaq") that the Company's securities would be delisted from Nasdaq because the Company did not complete its initial business combination by September 29, 2026, as required by Nasdaq IM-5101-2. Trading of the Company's units, Class A ordinary shares and warrants on Nasdaq was suspended at the opening of business on October 7, 2026, and Nasdaq. The deregistration of the Company's securities under Section 12(b) of the Securities Exchange Act of 1934, as amended, will be effective 90 days, or such shorter period as the SEC may determine, after the filing date of the Form 25. The Company's units, Class A ordinary shares and warrants are currently quoted on the Pink Limited Market operated by OTC Markets Group Inc. under the symbols "SPKUF," "SPKLF" and "SPKWF," respectively.

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))

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 or a Related Audit Report or Completed Interim Review.

On November 21, 2026, the management of Spark I Acquisition Corporation (the "Company") and the Audit Committee of the Company's board of directors concluded that the Company's unaudited consolidated financial statements as of and for the three and nine months ended September 30, 2026, (the "Non-Reliance Periods"), previously filed with the Securities and Exchange Commission on November 13, 2026 should no longer be relied upon due to an error in the recognition of the Company's asset in connection with the Securities Purchase Agreement in connection with its business combination announcement on June 11, 2026 ("Series A SPA"). Similarly, any previously issued or filed reports, press releases, earnings releases, and investor presentations or other communications describing the Company's financial statements and other related financial information covering the Non-Reliance Periods should no longer be relied upon.

The fair value of the Company's Series A SPA asset was not recognized for the Non-Reliance Periods. This restatement resulted in an increase of approximately $6,980,336 as of September 30, 2026, to the previously reported Series A SPA asset and a corresponding decrease of $6,980,336 for both the three and nine months ended September 30, 2026, respectively, to the previously reported net loss for the Non-Reliance Periods.

The Company's management and the Audit Committee of the Company's board of directors have discussed the matters disclosed in this Item 4.02 with CBIZ CPAs, PC, the Company's independent registered public accounting firm.

The Company is working to complete its restatement of the affected financial statements and plans to file an amendment to the Company's Quarterly Report on Form 10-Q for the three and nine months ended September 30, 2026, that reflects this restatement as soon as practicable.

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.

SPARK I ACQUISITION CORPORATION

By: /s/ Kurtis Jang
Name: Kurtis Jang
Title: Chief Operating Officer

Date: November 23, 2026