

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 UNDER
THE SECURITIES EXCHANGE ACT OF 1934**

For the month of October 2024

Commission file number: 001-42209

YXT.COM GROUP HOLDING LIMITED

(Exact Name of Registrant as Specified in Its Charter)

**Room 501-502, No. 78 East Jinshan Road
Huqiu District, Suzhou
Jiangsu, 215011, People's Republic of China
+86 (512) 6689 9881**

(Address of Principal Executive Offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Change in Independent Registered Public Accounting Firm

On October 31, 2024, YXT.COM Group Holding Limited (the “Company”) dismissed PricewaterhouseCoopers Zhong Tian LLP (“PwC”) as its independent registered public accounting firm. The Company has appointed Marcum Asia CPAs LLP (“Marcum Asia”) as its independent registered public accounting firm, effective on October 31, 2024. The change in the independent registered public accounting firm was made after a careful consideration and evaluation process by the Company and has been recommended by the audit committee of the board of directors of the Company and approved by the board of directors of the Company. Marcum Asia is engaged to audit and report on the consolidated financial statements of the Company for the fiscal year ending December 31, 2024. The audit reports issued by PwC on the Company’s consolidated financial statements for the fiscal years ended December 31, 2022 and 2023 did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2022 and 2023, and subsequent interim period through October 31, 2024, there were no “disagreements” (as that term is defined in Item 16F (a)(1)(iv) of Form 20-F and the related instructions) between the Company and 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 the disagreement in its reports on the Company’s consolidated financial statements. In addition, during the fiscal years ended December 31, 2022 and 2023, and the subsequent interim period through October 31, 2024, there were no reportable events as set forth in Item 16F(a)(1)(v)(A) through (D) of Form 20-F, except for material weaknesses identified in the Company’s internal control over financial reporting, which arose from: (i) lack of sufficient competent financial reporting and accounting personnel with appropriate knowledge of U.S. GAAP and financial reporting requirements set forth by the Securities and Exchange Commission (the “SEC”) to address complex U.S. GAAP technical accounting issues and to prepare and review consolidated financial statements, including disclosure notes, in accordance with U.S. GAAP and financial reporting requirements set forth by the SEC, and (ii) lack of formal and effective financial closing policies and procedures, specifically those related to period-end expenses cut-off and accruals, consolidation process and financial statement disclosures, as reported on its prospectus filed under Rule 424(b) (4) with the SEC on August 16, 2024. These material weaknesses have been discussed between the board of directors of the Company and PwC. The Company has authorized PwC to respond fully to the inquiries of Marcum Asia concerning the subject matter of these material weaknesses.

The Company provided PwC with a copy of the disclosures it is making in this report on Form 6-K and requested that PwC furnish a letter addressed to the SEC stating whether or not it agrees with the statements made herein. A copy of PwC’s letter, dated October 31, 2024, is attached as Exhibit 16.1 to this report on Form 6-K.

During the Company’s fiscal years ended December 31, 2022 and 2023 and the subsequent interim period through October 31, 2024, neither the Company nor anyone on its behalf has consulted with Marcum Asia on either (a) 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 by Marcum Asia which Marcum Asia concluded as an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue, or (b) any matter that was either the subject of a disagreement, as that term is defined in Item 16F(a)(1)(iv) of Form 20-F (and the related instructions thereto) or a reportable event as set forth in Item 16F(a)(1)(v)(A) through (D) of Form 20-F.

The Company intends to use this Form 6-K and the accompanying exhibit to satisfy its reporting obligations under Item 16F of its Form 20-F for the year ending December 31, 2024 to the extent provided in and permitted by Paragraph 2 of the Instructions to Item 16F of Form 20-F and plans to incorporate Exhibit 16.1 by reference into such Form 20-F to the extent necessary to satisfy such reporting obligations.

EXHIBIT INDEX

Exhibit No.	Description
16.1	Letter of PricewaterhouseCoopers Zhong Tian LLP dated October 31, 2024
99.1	Press Release

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, thereunto duly authorized.

YXT.COM GROUP HOLDING LIMITED

Date: October 31, 2024

By: /s/ Pun Leung Liu

Name: Pun Leung Liu

Title: Chief Financial Officer

October 31, 2024

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

Commissioners:

We have read the statements made by YXT.COM Group Holding Limited (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Form 6-K of YXT.COM Group Holding Limited dated October 31, 2024. We agree with the statements concerning our Firm contained therein.

Very truly yours,

/s/PricewaterhouseCoopers Zhong Tian LLP
Shanghai, People's Republic of China

Attachment

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YXT.com Group Holding Limited Announces Change of Auditor

SUZHOU, China, Oct. 31, 2024 (GLOBE NEWSWIRE) -- YXT.com Group Holding Limited (“YXT.com” or the “Company”), a leader and disruptor of the digital corporate learning industry in China, today announced the appointment of Marcum Asia CPAs LLP (“Marcum Asia”) as the Company's independent registered public accounting firm, effective on October 31, 2024.

Marcum Asia succeeds PricewaterhouseCoopers Zhong Tian LLP (“PwC”), which was previously the independent auditor providing audit services to the Company. The change of the Company's independent auditor was made after careful consideration and an evaluation process by the Company and has been recommended by the audit committee of the board of directors of the Company and approved by the board of directors of the Company. The decision to change auditor was not as a result of any disagreement between the Company and PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures.

Marcum Asia is engaged to audit and report on the consolidated financial statements of the Company for the fiscal year ending December 31, 2024. The audit reports issued by PwC on the Company's consolidated financial statements for the fiscal years ended December 31, 2022 and 2023 did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

The Company would like to take this opportunity to express its sincere gratitude to the PwC team for their professionalism and quality of services rendered to the Company over the past years.

About YXT.com

As a technology company, YXT.com provides corporations with digital corporate learning solutions, including SaaS platforms, learning content, and other services. YXT.com is a leader and disruptor of the digital corporate learning industry in China. Established in 2011, YXT.com has supported Fortune 500 companies and other leading companies with their transformation and digitalization of learning and development, and has received recognition, respect and recurring business.

Safe Harbor Statement

This press release contains forward-looking statements. These statements are made under the “safe harbor” provisions of the U.S. Private Securities Litigation Reform Act of 1995. Statements that are not historical facts, including statements about the Company's beliefs and expectations, are forward-looking statements. Forward-looking statements involve inherent risks and uncertainties, and a number of factors could cause actual results to differ materially from those contained in any forward-looking statement. In some cases, forward-looking statements can be identified by words or phrases such as “may,” “will,” “expect,” “anticipate,” “target,” “aim,” “estimate,” “intend,” “plan,” “believe,” “potential,” “continue,” “is/are likely to”, or other similar expressions. Further information regarding these and other risks, uncertainties or factors is included in the Company's filings with the SEC. All information provided in this press release is as of the date of this press release, and the Company does not undertake any duty to update such information, except as required under applicable law.

Contact

Robin Yang

ICR, LLC

YXT.IR@icrinc.com

+1 (646) 405-4883