

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 December 2024 Commission File Number: 001-38631
CHEER HOLDING, INC. 22F, Block B, Xinhua Technology Building, No. 8 Tuofangying South Road, Jiuxianqiao, Chaoyang
District, Beijing, China 100016 (Address of principal executive office) Indicate by check mark whether the registrant
files or will file annual reports under cover of Form 20-F or Form 40-F: Form 20-F ☒ Form 40-F ☐
Change in Registrant's Certifying Accountant Cheer Holding, Inc. (the "Company") is furnishing
this current report on Form 6-K to report the dismissal of Assentsure PAC (the "Assentsure") effective December 13,
2024 and that the Company has appointed Enrome LLP (the "Successor Auditors") as successor auditors of the
Company effective December 13, 2024 and for the fiscal year ending December 31, 2024.
1. The dismissal of Assentsure and the appointment of the Successor Auditors have been considered and approved by the Company's
audit committee and board of directors on December 13, 2024.
2. The audit report of Assentsure on the financial statements of the Company as of and for the years ended December 31, 2022 and 2023 did not contain any adverse
opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting
principles.
3. During Assentsure's term of audit engagement from August 9, 2021 to December 13, 2024, there
were no disagreements with Assentsure on any matter of accounting principles or practices, financial statement
disclosure, or auditing scope or procedures, which disagreements, if not resolved to Assentsure's satisfaction, would
have caused Assentsure to make reference in connection with its opinion to the subject matter of the
disagreement. During the years ended December 31, 2022 and 2023, and through December 13, 2024 there have been
no reportable events requiring disclosures, as defined in Item 16F(a)(1)(v)(A)-(D) of Form 20-F.
The Company provided Assentsure with a copy of this Form 6-K and requested that Assentsure provide the Company with a letter addressed to
the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of
Assentsure's letter is furnished as Exhibit 99.1 to this Form 6-K.
During the Company's most recent two fiscal years and through December 13, 2024, on or prior to the appointment of the Successor Auditors, neither the Company
nor anyone on its behalf has consulted with the Successor Auditors 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, or (b) any matter that was 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(a) 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
99.1 reference into its Form 20-F to the extent necessary to satisfy such reporting obligations.
This Form 6-K, including all exhibits attached hereto, is hereby incorporated by reference into the Registrant's Registration
Statements Form S-8 (File No. 333-282386) and on Form F-3, as amended (File No. 333-279221), each as filed with
the Securities and Exchange Commission, to be apart thereof from the date on which this report is submitted, to the
extent not superseded by documents or reports subsequently filed or furnished.
EXHIBIT INDEX
Exhibit No. Description of Document
99.1 Letter from Assentsure PAC to the Securities and Exchange Commission, dated
December 13, 2024.
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, thereunto duly authorized.
Cheer Holding, Inc.
By: /s/ Bing Zhang Bing Zhang Chief Executive Officer
Dated: December
13, 2024
Exhibit 99.1
December 13, 2024
Securities and Exchange Commission
100 F Street,
N.E. Washington, D.C. 20549
Re: Cheer Holding, Inc. CIK Number: 0001738758
Dear Sir or Madam: We have read Form
6-K dated December 13, 2024 of Cheer Holding, Inc. (the "Registrant") and are in agreement with the statements
contained therein as it pertains to our firm. We have no basis to agree or disagree with any other statements of the
Registrant contained in Form 6-K.
/s/ Assentsure PAC. Singapore, Singapore