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GRAPHEX

GRAPHEX GROUP LIMITED

烯石電動汽車新材料控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 6128)

OVERSEAS REGULATORY ANNOUNCEMENT

This announcement is issued by Graphex Group Limited (the “**Company**”) pursuant to Rule 13.10B of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Please refer to the attached Form 6-K which was filed with the Securities and Exchange Commission of the United States on 22 December 2022 (U.S. eastern time) by the Company.

By Order of the Board
Graphex Group Limited
Lau Hing Tat Patrick
Chairman

Hong Kong, 23 December 2022

As at the date of this announcement, the executive Directors are Mr. Lau Hing Tat Patrick, Mr. Chan Yick Yan Andross and Mr. Qiu Bin; the non-executive Director is Mr. Ma Lida; and the independent non-executive Directors are Ms. Tam Ip Fong Sin, Mr. Wang Yuncai, Mr. Liu Kwong Sang, Mr. Tang Zhaodong and Mr. Chan Anthony Kaikwong.

**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 2022**

Commission File Number 001-41471

Graphex Group Limited

(Translation of registrant's name into English)

**11/F COFCO Tower 262 Gloucester Road Causeway Bay
Hong Kong
Tel: + 852 2559 9438
(Address of Principal Executive Offices)**

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

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Graphex Group Limited.
Form 6-K
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CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

Resulting from the combination of the certifying accountant

Graphex Group Limited (the “**Company**” or “**we**”) is an issuer with its ordinary shares listed on The Stock Exchange of Hong Kong Limited (HKSE: 6128) and has its American Depositary Shares listed on the NYSE American (GRFX)

Based on information provided to the Company by its independent registered public accounting firm, Friedman LLP (“Friedman”), effective September 1, 2022, Friedman combined with Marcum LLP (“Marcum”). On December 15, 2022, the Audit Committee of the Company’s Board of Directors and the Company’s Board of Directors approved the engagement of Marcum Asia CPAs LLP (“Marcum Asia”), the successor in the combination of Friedman with Marcum, to serve as the independent registered public accounting firm of the Company which resulted in the approval of the dismissal of Friedman as the Company’s independent registered public accounting firm.

The services previously provided by Friedman are now provided by Marcum Asia.

The audit reports of Friedman on the consolidated financial statements of the Company for each of the fiscal years ended December 31, 2020 and 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, except for an explanatory paragraph in such reports regarding substantial doubt about the Company’s ability to continue as a going concern.

During the fiscal years ended December 31, 2020 and 2021 and through the subsequent interim period through December 15, 2022, there were (i) no disagreements, as defined in Item 16F(a)(1)(iv) of Form 20-F and the related instructions thereto, between the Company and Friedman on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, except for an explanatory paragraph in such reports regarding substantial doubt about the Company’s ability to continue as a going concern, which, if not resolved to Friedman’s satisfaction, would have caused Friedman to make reference thereto in its report on the financial statements for such years, and (ii) no “reportable events” (as defined set forth in Item 16F(a)(1)(v) of Form 20-F).

In accordance with Item 16F(a)(3) of Form 20-F, the Company has provided Friedman with a copy of the foregoing disclosures and has requested that Friedman review such disclosures and provide a letter addressed to the Commission stating whether or not it agrees with the statements made herein.

Attached as Exhibit 16.1 is a copy of Friedman’s letter addressed to the Commission relating to the statements made by the Company in this Report on Form 6-K.

During the two fiscal years ended December 31, 2020 and 2021 and through the subsequent interim period to December 15, 2022, neither the Company nor anyone on its behalf consulted Marcum Asia, other than those professionals at Friedman, with respect to either (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 consolidated financial statements, and neither a written report nor oral advice was provided to the Company that Marcum Asia concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement with Friedman (as that term is used in Item 16F (a)(1)(iv) of Form 20-F and the related instructions to Item 16F) or a reportable event (as described in Item 16F (a)(1)(v) of Form 20-F).

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.

GRAPHEX GROUP LIMITED

By: */s/ Andross Chan*

Andross Chan
Chief Executive Officer

Date: December 22, 2022

FRIEDMAN LLP[®]

ACCOUNTANTS AND ADVISORS

December 22, 2022

Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549

Re: Graphex Group Limited

Dear Commissioners:

We have read the statements in the Form 6-K dated December 22, 2022, of Graphex Group Limited (the “Company”) to be filed with the Securities and Exchange Commission and we agree with such statements therein as related to our firm. We have no basis to and, therefore, do not agree or disagree with the other statements made by the Company in the Form 6-K.

Very truly yours,

/s/ Friedman LLP
New York, New York

One Liberty Plaza, 165 Broadway, 21st Floor, New York, NY 10006 p 212.842.7000

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