

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): March 25, 2024

**CREATIVE REALITIES, INC.**  
(Exact name of registrant as specified in its charter)

**Minnesota**  
(State or Other Jurisdiction  
of Incorporation)

**001-33169**  
(Commission File Number)

**41-1967918**  
(I.R.S. Employer  
Identification No.)

**13100 Magisterial Drive**  
**Suite 100**  
**Louisville, KY 40223**  
(Address of Principal Executive Offices) (Zip Code)

**(502) 791-8800**  
(Registrant's telephone number, including area code)

**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:

- 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>Trading Symbol(s)</b>	<b>Name of each exchange on which registered</b>
Common Stock, par value \$0.001 per share	CREX	The Nasdaq Stock Market LLC

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.

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#### Item 4.01 Changes in Registrant's Certifying Accountant.

##### *Dismissal of Independent Registered Public Accounting Firm.*

On March 25, 2024, Creative Realities, Inc. (the "Company") dismissed Deloitte & Touche LLP ("Deloitte") as the Company's independent registered public accounting firm in connection with auditing the Company's financial statements commencing fiscal year 2024. The dismissal of Deloitte was approved by the Company's Audit Committee.

The reports of Deloitte on the Company's audited consolidated financial statements for the two most recent fiscal years ended December 31, 2023 and December 31, 2022 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles, except that Deloitte's Report of Independent Registered Public Accounting Firm issued March 21, 2024 contained an explanatory paragraph regarding substantial doubt about the Company's ability to continue as a going concern. During the Company's two most recent fiscal years ended December 31, 2023 and December 31, 2022, and during the subsequent interim period preceding Deloitte's resignation, there were no: (i) disagreements with Deloitte on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Deloitte would have caused Deloitte to make reference to the subject matter of the disagreements in connection with its reports, or (ii) reportable events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K.

The Company provided Deloitte with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission ("SEC") and requested that Deloitte furnish the Company with a letter addressed to the SEC stating whether or not Deloitte agrees with the above statements. A copy of the letter from Deloitte dated March 27, 2024 is filed with this Current Report on Form 8-K as Exhibit 16.1.

##### *Engagement of New Independent Registered Public Accounting Firm.*

Concurrent with the dismissal of Deloitte as the Company's independent registered public accounting firm, the Company's Audit Committee approved the engagement of Grant Thornton LLP ("Grant Thornton") as the Company's independent registered public accounting firm to audit the Company's financial statements commencing fiscal year 2024, subject to Grant Thornton's completion of its customary client acceptance procedures. During the fiscal years ended December 31, 2022 and 2023, or during any subsequent interim period prior to the engagement of Grant Thornton, neither the Company nor anyone on its behalf consulted with Grant Thornton with respect to (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 consolidated financial statements, and neither a written report nor oral advice was provided to the Company that Grant Thornton concluded was 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" within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions or a "reportable event" with the meaning of Item 304(a)(1)(v) of Regulation S-K.

#### Item 9.01 Financial Statements and Exhibits.

##### (d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
16.1	<a href="#">Letter of Deloitte &amp; Touche LLP to the Securities and Exchange Commission, dated March 27, 2024, regarding statements included in this Current Report on Form 8-K.</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

#### 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.

#### CREATIVE REALITIES, INC.

Date: March 27, 2024

By: /s/ Will Logan  
Will Logan  
Chief Financial Officer

## EXHIBIT INDEX

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March 27, 2024

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Creative Realities Inc.'s Form 8-K dated March 27, 2024, and have the following comments:

1. We agree with the statements made in the paragraphs under the header *Dismissal of Independent Registered Public Accounting Firm*.
2. We have no basis on which to agree or disagree with the statements made in the paragraphs under the header *Engagement of New Independent Registered Public Accounting Firm*.

Sincerely,

/s/ Deloitte and Touche LLP