

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K/A  
CURRENT REPORT  
Pursuant to Section 13 or 15(d)  
of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 4, 2019

**THE ONE GROUP HOSPITALITY, INC.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

001-37379  
(Commission File Number)

14-1961545  
(IRS Employer  
Identification No.)

1624 Market Street, Suite 311  
Denver, Colorado 80202  
(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (646) 624-2400

N/A  
(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 *see* General Instruction A.2. below):

- Written communication 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 communication pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communication 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:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock	STKS	Nasdaq

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

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 2.01 Completion of Acquisition or Disposition of Assets.

On October 7, 2019, The ONE Group Hospitality, Inc. (the “Company”) filed a current report on Form 8-K reporting the completion of its acquisition of substantially all of the assets of Kona Grill, Inc. and its affiliates effective October 4, 2019 (“Kona Grill”). This amendment amends the original filing to include the financial statements of Kona Grill required by Item 9.01(a). The Company acquired the Kona Grill assets through a bankruptcy proceeding. During the six months ended June 30, 2019, Kona Grill closed 15 restaurants and subsequently closed three additional restaurants in July 2019. The assets related to those restaurants were not acquired by the Company.

Item 9.01 Financial Statements and Exhibits

- (a) Financial statements of business acquired.

The audited financial statements of Kona Grill, Inc. as of and for the years ended December 31, 2018 and 2017 are incorporated by reference as Exhibit 99.1 to this Form 8-K/A.

- (d) Exhibits.

[23.1](#) [Consent of BDO USA, LLP \(Independent Registered Public Accounting Firm\)](#)

[23.2](#) [Consent of Ernst & Young LLP \(Independent Registered Public Accounting Firm\)](#)

[99.1](#) [Audited financial statements of Kona Grill, Inc. as of and for the years ended December 31, 2018 and 2017 \(incorporated by reference to Part II, Item 8 of the Annual Report on Form 10-K of Kona Grill, Inc. filed on April 16, 2019\).](#)

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**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 hereunto duly authorized.

Dated: December 19, 2019

THE ONE GROUP HOSPITALITY, INC.

By: /s/ Tyler Loy

Name: Tyler Loy

Title: Chief Financial Officer

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## INDEX TO EXHIBITS

<b><u>Exhibit Number</u></b>	<b><u>Description</u></b>
<a href="#"><u>23.1</u></a>	<a href="#"><u>Consent of BDO USA, LLP (Independent Registered Public Accounting Firm)</u></a>
<a href="#"><u>23.2</u></a>	<a href="#"><u>Consent of Ernst &amp; Young LLP (Independent Registered Public Accounting Firm)</u></a>
<a href="#"><u>99.1</u></a>	<a href="#"><u>Audited financial statements of Kona Grill, Inc. as of and for the years ended December 31, 2018 and 2017 (incorporated by reference to Part II, Item 8 of the Annual Report on Form 10-K of Kona Grill, Inc. (File No.001-34082), filed on April 16, 2019).</u></a>

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**Exhibit 23.1**

Consent of Independent Registered Public Accounting Firm

The ONE Group Hospitality, Inc.  
Denver, Colorado

We hereby consent to the incorporation by reference in the Registration Statements of The ONE Group Hospitality, Inc. on Form S-3 (No. 333-225073) and Form S-8 (No. 333-193207 and No. 333-232231) of our report dated April 16, 2019, relating to the consolidated financial statements of Kona Grill, Inc. as of and for the year ended December 31, 2018, which is incorporated by reference in this Form 8-K/A. Our report contains explanatory paragraphs regarding Kona Grill, Inc.'s ability to continue as a going concern and a change in accounting principle related to revenue.

/s/ BDO USA, LLP  
Phoenix, Arizona

December 19, 2019

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**Exhibit 23.2**

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Form S-3 (File No. 333-225073) and on Form S-8 (File Nos. 333-193207 and 333-232231) of The One Group Hospitality, Inc. of our report dated March 22, 2018 (except for Note 1, *Reclassifications*, as to which the date is April 16, 2019) on the consolidated financial statements of Kona Grill, Inc. for the year ended December 31, 2017 included in this Current Report on Form 8-K/A.

/s/ Ernst & Young LLP

Phoenix, Arizona  
December 19, 2019

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