

**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): August 22, 2022 (August 19, 2022)

Worldwide Webb Acquisition Corp.

(Exact name of registrant as specified in its charter)

Cayman Islands
(State or other jurisdiction
of incorporation)

001-40920
(Commission
File Number)

98-1587626
(I.R.S. Employer
Identification No.)

770 E Technology Way F13-16
Orem, UT 84097
(Address of principal executive offices)

84097
(Zip Code)

(415) 629-9066
(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 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 communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencements 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 Securities Exchange Act of 1934:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Units, each consisting of one Class A ordinary share and one-half of one redeemable warrant	WWACU	The Nasdaq Stock Market
Class A ordinary shares, par value \$0.0001 per share	WWAC	The Nasdaq Stock Market
Redeemable warrants, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$11.50	WWACW	The Nasdaq Stock Market

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.

Item 4.02 Non-Reliance on Previously Issued Financial Statements or Related Audit Report or Completed Interim Report.

In preparation of Worldwide Webb Acquisition Corp.'s (the "Company") unaudited condensed financial statements for the quarterly period ended June 30, 2022, the Company concluded it should restate certain of its previously issued financial statements to correct the misreporting of an accrual. The Company's previously filed financial statements that contained the error were reported in the Company's Annual Report on Form 10-K for the year ended December 31, 2021 and its Quarterly Report on Form 10-Q for the quarter ended March 31, 2022.

On August 19, 2022, the Company's management and the Audit Committee of the Company's Board of Directors (the "Audit Committee") concluded that it is appropriate to restate (i) the audited annual financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2021 and (ii) the unaudited quarterly financial statements as of and for the period ended March 31, 2022 (collectively, the "Relevant Periods"). Considering such restatement, such financial statements, as well as the relevant portions of any communication which describes or are based on such financial statements, should no longer be relied upon. The Company will refile its Annual Report on Form 10-K for the year ended December 31, 2021 and its Quarterly Report on Form 10-Q and for the period ended March 31, 2022, which will include the restated financial statements for the Relevant Periods. In addition, the audit report of Marcum LLP, the Company independent registered public accounting firm (the "Independent Accountants") included in the Company's Annual Report on Form 10-K for the year ended December 31, 2021 should no longer be relied upon.

The Company's Chief Executive Officer and Chief Financial Officer carried out an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures. Based upon their evaluation, the Company's Chief Executive Officer and Chief Financial Officer concluded that the Company's disclosure controls and procedures were not effective as of June 30, 2022, due to the material weakness in internal control over financial reporting existed related to the process of reporting accruals. The Company's management and the Audit Committee have discussed the matters disclosed in this Current Report on Form 8-K pursuant to this Item 4.02 with the Independent Accountants.

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.

Worldwide Webb Acquisition Corp.

Date: August 22, 2022

By: /s/ Daniel S. Webb
Name: Daniel S. Webb
Title: Chief Executive Officer