

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

FORM 20-F/A
(Amendment No. 2)

REGISTRATION STATEMENT PURSUANT TO SECTION 12(B) OR 12(G) OF THE SECURITIES EXCHANGE ACT OF 1934

OR

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

For the year ended December 31, 2022

OR

SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of event requiring this shell company report _____

For the transition period from to

Commission file number 333-256665

MOXIAN (BVI) INC

(Exact name of Registrant as specified in its charter)

British Virgin Islands

(Jurisdiction of incorporation or organization)

Room 1202, Block B, Jiahui Center, 6 Jiqing Li, Chaoyangmenwai Street
Chaoyang District,
Beijing 100020, China

(Address of principal executive offices)

Wanhong Tan, Chief Financial Officer
+852 9855 6575– telephone
yf@abitgrp.com

(Name, Telephone, E-mail and/or Facsimile number and Address of Company Contact Person)

Securities registered or to be registered pursuant to Section 12(b) of the Act:

Title of each class	Symbol	Name of each exchange on which registered
Ordinary shares, par value \$0.001 per share	MOXC	Nasdaq Capital Market

Securities registered or to be registered pursuant to Section 12(g) of the Act: None

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: None

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the transition report: 35,554,677 ordinary shares, par value \$0.001 per share, as of December 31, 2022.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

Yes No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” and “emerging growth company” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer
Non-accelerated filer

Accelerated filer
Emerging growth company

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, 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:

† The term “new or revised financial accounting standard” refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

Indicate by check mark whether the registrant has filed a report on and attestation to its management’s assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP

International Financial Reporting Standards as issued by
the International Accounting Standards Board

Other

If “Other” has been checked in response to the previous question, indicate by check mark which financial statement item the registrant has elected to follow.

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If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Securities Exchange Act of 1934).

Yes No

(APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PAST FIVE YEARS)

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

Yes No

Audit Firm ID

3487

Auditor Name

Audit Alliance LLP

Auditor Location

Singapore

Explanatory Note

This Amendment No. 2 on Form 20-F/A (the “Form 20-F/A”) to our annual report on Form 20-F for the year ended December 31, 2022, originally filed with the Securities and Exchange Commission on May 15, 2023 and subsequently amended on May 18, 2023 (as amended, the “Annual Report”), is being filed to amend Item 16I, “Disclosure Regarding Foreign Jurisdictions that Prevent Inspections,” to provide the disclosures required under Item 16I(b) of Form 20-F and provide the documentation required by Item 16I(a) of Form 20-F in the form of an exhibit to this Form 20-F/A.

This Form 20-F/A speaks as of the original filing date of the Annual Report on May 15, 2023. Other than as set forth herein, this Form 20-F/A does not, and does not purport to, amend, update or restate any other information or disclosure included in the Annual Report or reflect any events that have occurred since May 15, 2023.

ITEM 16I. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS

In June 2022, we were conclusively listed by the SEC as a Commission-Identified Issuer under the HFCAA following the filing of our annual report on Form 20-F for the fiscal year ended December 31, 2021 containing the audit report issued by Centurion ZD CPA & Co. (“Centurion”), a registered public accounting firm headquartered in Hong Kong that the PCAOB previously was unable to inspect or investigate completely because of a position taken by an authority in such jurisdiction.

Effective June 30, 2022, we appointed Audit Alliance LLP (“Audit Alliance”) as our independent registered public accounting firm for the fiscal year ending December 31, 2022 and accepted the resignation of Centurion, effective on the same date. The appointment of Audit Alliance was approved by our Audit Committee and Board of Directors. Given that Audit Alliance, which is headquartered in the Republic of Singapore, now serves as our independent registered public accounting firm to audit our consolidated financial statements, we expect to be able to comply with the HFCAA and AHFCAA and certify that we have retained a registered public accounting firm that the PCAOB has determined it is able to inspect or completely investigate which would preclude a further finding by the SEC that we are a Commission-Identified Issuer.

Further, in August 2022, the PCAOB signed a Statement of Protocol with the CSRC and the Ministry of Finance of the People’s Republic of China, taking the first step toward opening access for the PCAOB to inspect and investigate registered public accounting firms headquartered in mainland China and Hong Kong. The PCAOB staff members conducted on-site inspections and investigations from September to November 2022. On December 15, 2022, the PCAOB issued a report that vacated its December 16, 2021 determination and removed mainland China and Hong Kong from the list of jurisdictions where it is unable to inspect or investigate completely registered public accounting firms and confirmed that until such time as the PCAOB issues any new determination, there are no Commission-Identified Issuers at risk of having their securities subject to a trading prohibition under the HFCAA.

As of the date of this annual report, to our knowledge, (i) no governmental entities in the British Virgina Islands (BVI) or in China own shares of Moxian (BVI) Inc or any of our subsidiaries as of the date of this annual report, (ii) the governmental entities in China or in the BVI do not have a controlling financial interest in Moxian (BVI) Inc or any subsidiary, (iii) none of the members of the board of directors of Moxian (BVI) Inc or any operating subsidiaries is an official of the Chinese Communist Party, and (iv) none of the currently effective memorandum and articles of association (or equivalent organizing document) of Moxian (BVI) Inc or any subsidiary contains any charter of the Chinese Communist Party.

ITEM 19. EXHIBITS.

<u>Exhibit</u>	<u>Description</u>
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99.1	Supplemental Submission pursuant to Item 16I(a) of Form 20-F
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SIGNATURES

The registrant hereby certifies that it meets all of the requirements for filing on Form 20-F/A and has duly caused and authorized the undersigned to sign this transition report on its behalf.

Moxian (BVI) Inc

Date: August 10, 2023

By: /s/ Deng Conglin

Name: Deng Conglin

Title: Chief Executive Officer

(Principal Executive Officer)

Date: August 10, 2023

By: /s/ Tan Wanhong

Name: Tan Wanhong

Title: Chief Financial Officer

(Principal Financial Officer)

**Supplemental Submission
Pursuant to Item 16I(a) of Form 20-F**

In June 2022, the U.S. Securities and Exchange Commission (“SEC”) added Moxian (BVI) Inc. (the “Company”) to its conclusive list of issuers identified under the Holdings Foreign Companies Accountable Act (“HFCAA”) because the Company filed an annual report on Form 20-F for the year ended December 31, 2021 containing the audit report issued by Centurion ZD CPA & Co. (“Centurion”), a registered public accounting firm headquartered in Hong Kong that the Public Company Accounting Oversight Board (the “PCAOB”) previously was unable to inspect or investigate completely because of a position taken by an authority in such jurisdiction.

Effective June 30, 2022, Centurion resigned as the Company’s independent registered public accounting firm for the audit of the Company’s financial statements to be filed with the SEC. Effective on the same date, the Company appointed Audit Alliance LLP, which is headquartered in the Republic of Singapore, as its independent registered public accounting firm for the fiscal year ending December 31, 2022.

The Company has determined that no governmental entity in China or in the British Virgina Islands (BVI), directly or indirectly, possesses the power to direct or cause the direction of the management and policies of the Company or has a controlling financial interest in Moxian (BVI) Inc or any subsidiary. The Company has made this determination based on the fact that as of the date of this annual report on Form 20-F, no such governmental entity has filed a Schedule 13D or 13G, there are no material contracts of the Company or any operating subsidiary with such a foreign governmental entity, and there is no representative of such foreign government entity on the Company’s or any subsidiary’s board of directors.
