

**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): March 18, 2022**

**LEONARDO DRS, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State of Incorporation)

**333-253583**  
(Commission  
File Number)

**13-2632319**  
(IRS Employer  
Identification Number)

**2345 Crystal Drive  
Suite 1000  
Arlington, Virginia 22202**  
(Address of principal executive offices)

**(703) 416-8000**  
(Registrant's telephone number, including area code)

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 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:**

None.

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.



## EXPLANATORY NOTE

This Current Report on Form 8-K/A amends the Current Report on Form 8-K that was filed with the Securities and Exchange Commission (the “SEC”) on March 24, 2022 (the “Initial Form 8-K”) by Leonardo DRS, Inc. (the “Company”), concerning the decision of the Audit Committee of the Company’s Board of Directors (the “Audit Committee”) to select Ernst & Young LLP (“EY”) as the Company’s independent registered public accounting firm for the Company’s fiscal year ending December 31, 2022, following the completion of the audit services provided by KPMG LLP (“KPMG”) for the fiscal year ended December 31, 2021 and the filing of the Company’s 2021 Annual Report on Form 10-K on March 28, 2022.

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

As previously reported in the Initial Form 8-K, on March 18, 2022, the Audit Committee selected EY as the Company’s independent registered public accounting firm for the Company’s fiscal year ending December 31, 2022.

On March 28, 2022, upon the filing of the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2021 with the SEC, KPMG was dismissed.

KPMG’s reports on the Company’s consolidated financial statements as of and for the fiscal years ended December 31, 2021 and 2020 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2021 and 2020, and the subsequent interim periods through March 28, 2022, there were: (i) no disagreements within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions between the Company and KPMG on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to KPMG’s satisfaction, would have caused KPMG to make reference thereto in their reports; and (ii) no “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company has requested that KPMG furnish a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of KPMG’s letter, dated March 31, 2022, is filed as Exhibit 16.1 to this Form 8-K.

During the fiscal years ended December 31, 2021 and 2020 and the subsequent interim periods through March 28, 2022, neither the Company nor anyone on its behalf has consulted with EY regarding: (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report nor oral advice was provided to the Company that EY concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue; (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions; or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

### Item 9.01. Financial Statements and Exhibits

#### (d) Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
16.1	<a href="#">Letter from KPMG LLP</a>
	104 Cover Page Interactive Data File (formatted as Inline XBRL)

**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.

**LEONARDO DRS, INC.**

**(Registrant)**

Date: March 31, 2022

By: /s/ Mark A. Dorfman

Mark A. Dorfman  
Executive Vice President, General Counsel  
and Secretary