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

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): **April 2, 2026**

Esperion Therapeutics, Inc.
(Exact name of registrant as specified in its charter)

Delaware	**001-35986**	**26-1870780**
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

3891 Ranchero Drive, Suite 150 **Ann Arbor, MI** (Address of principal executive offices)	**48108** (Zip Code)

Registrant's telephone number, including area code: **(734) 887-3903**

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:

Title of each class	Trading Symbol	Name of each exchange on which registered
Common Stock, par value $0.001 per share	ESPR	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 or Rule 12b-2 of the Securities Exchange Act of 1934.

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

On April 2, 2026, Esperion Therapeutics, Inc. (the "Company") filed a Current Report on Form 8-K (the "Original Report") to report, among other things, the completion of its previously announced acquisition (the "Merger") of all of the issued and outstanding stock of Corstasis Therapeutics Inc., a Delaware corporation ("Corstasis"), pursuant to an Agreement and Plan of Merger, dated as of March 2, 2026, by and among the Company, Corstasis, Cirrus Transaction Subsidiary, Inc., a Delaware corporation and wholly owned subsidiary of the Company, and certain other parties described therein (the "Merger Agreement").

The Company is filing this Current Report on Form 8-K/A (the "Amendment") solely to amend Item 9.01 of the Original Report to present the required financial statements and pro forma financial information not later than 71 calendar days from the date on which the Original Report was required to be filed, as permitted under Items 9.01(a)(3) and 9.01(b)(2). Except for the filing of such financial statements and pro forma financial information, this Amendment does not otherwise modify or update the Original Report, and this Amendment should be read in conjunction with the Original Report.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Business Acquired

The audited consolidated financial statements of Corstasis as of and for the years ended December 31, 2025 and 2024, and the related notes thereto are filed as Exhibit 99.1 hereto and are incorporated herein by reference.

(b) Pro Forma Financial Information

The unaudited pro forma condensed combined balance sheet of the Company as of December 31, 2025, and the unaudited pro forma condensed combined statements of earnings of the Company for the fiscal year ended December 31, 2025, giving pro forma effect to the acquisition of Corstasis are filed as Exhibit 99.2 hereto and are incorporated herein by reference.

(d) Exhibits.

Exhibit No.	Description
23.1	Consent of Redwitz, Inc., independent accountants for Corstasis, dated June 18, 2026.
99.1	Audited consolidated financial statements of Corstasis as of and for the years ended December 31, 2025 and 2024.
99.2	Unaudited pro forma condensed combined balance sheet of the Company as of December 31, 2025, and the unaudited pro forma condensed combined statement of operations of the Company for the fiscal year ended December 31, 2025, giving pro forma effect to the Merger.
104	Cover Page Interactive Data File (embedded within the Inline XBRL Document).

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.

Date: June 18, 2026

Esperion Therapeutics, Inc.

By: /s/ Sheldon L. Koenig
Sheldon L. Koenig
President and Chief Executive Officer

Exhibit 23.1

Consent of Independent Auditors

We consent to the incorporation by reference in the following Registration Statements:

- Registration Statement (Form S-3 No. 333-286631) of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-289575) pertaining to the 2022 Stock Option and Incentive Plan, as amended, of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-281486) pertaining to the 2022 Stock Option and Incentive Plan, as amended, of Esperion Therapeutics, Inc. and the 2020 Employee Stock Purchase Plan, as amended, of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-274183) pertaining to the Amended 2017 Inducement Equity Plan, as amended, of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-273555) pertaining to the 2022 Stock Option and Incentive Plan, as amended, of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-265247) pertaining to the 2022 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-262881) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-253414) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-243757) pertaining to the 2020 Employee Stock Purchase Plan, as amended, of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-236712) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc. and the 2017 Inducement Equity Plan, as amended, of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-228994) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-223105) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-218084) pertaining to the 2017 Inducement Equity Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-216169) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-208702) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-206180) pertaining to the Amended and Restated 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-201378) pertaining to the 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.
- Registration Statement (Form S-8 No. 333-194536) pertaining to the 2013 Stock Option and Incentive Plan of Esperion Therapeutics, Inc.

of our report dated June 5, 2026, with respect to the financial statements of Corstasis Therapeutics Inc. included in this Current Report on Form 8-K/A of Esperion Therapeutics, Inc. dated June 18, 2026.

/s/ Redwitz, Inc.

Irvine, California
June 18, 2026

Independent Auditors' Report and
Financial Statements for

Corstasis Therapeutics Inc.

December 31, 2025 and 2024

Corstasis Therapeutics Inc.

Contents

Redwitz
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To Management
Corstasis Therapeutics Inc.
Henderson, Nevada

Opinion

We have audited the accompanying financial statements of Corstasis Therapeutics Inc. (a Delaware corporation), which comprise the balance sheets as of December 31, 2025 and 2024, and the related statements of operations, changes in stockholders' equity, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Corstasis Therapeutics Inc. as of December 31, 2025 and 2024, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Corstasis Therapeutics Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Corstasis Therapeutics Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Corstasis Therapeutics Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Corstasis Therapeutics Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Redwitz, Inc.

Redwitz, Inc.

Irvine, California
June 5, 2026

Corstasis Therapeutics Inc.
Balance Sheets
December 31, 2025 and 2024

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	$ 4,503,869	$ 2,855,932
Accounts receivable, net	68,808	-
Inventory, net	4,514,319	-
Prepaid storage - current portion	51,667	51,667
Total current assets	9,138,663	2,907,599
Deferred tax asset	-	4,038,119
Prepaid storage, net of current portion	658,749	710,416
Total assets	$ 9,797,412	$ 7,656,134
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable	$ 404	$ 18,422
Accrued compensation and related expenses	1,250	1,400
Accrued expenses - current portion	3,325,364	-
Convertible note payable	-	775,000
Total current liabilities	3,327,018	794,822
Accrued expenses, net of current portion	1,092,884	-
Total liabilities	4,419,902	794,822
Stockholders' equity		
Common stock: $0.001 par value, 100,000,000 shares authorized	26,456	25,396
Additional paid-in capital	33,550,714	28,878,395
Simple agreements for future equity	4,600,000	-
Accumulated deficit	(32,799,660)	(22,042,479)
Total stockholders' equity	5,377,510	6,861,312
Total liabilities and stockholders' equity	$ 9,797,412	$ 7,656,134

See accompanying notes to financial statements

Corstasis Therapeutics Inc.
Statements of Operations
For the Years Ended December 31, 2025 and 2024

	2025	2024
Revenue, net	$ 63,455	$ -
Cost of goods sold	14,949	-
Gross profit	48,506	-
Operating expenses		
General and administrative expenses	4,651,078	2,477,972
Research and development expenses	2,173,232	4,712,062
Total operating expenses	6,824,310	7,190,034
Loss from operations	(6,775,804)	(7,190,034)
Other income (expense)		
Interest income	98,734	176,834
Interest expense	(41,192)	-
Total other income	57,542	176,834
Loss before provision for (benefit from) income taxes	(6,718,262)	(7,013,200)
Provision for (benefit from) income taxes	4,038,919	(1,467,987)
Net loss	$ (10,757,181)	$ (5,545,213)

See accompanying notes to financial statements

Corstasis Therapeutics Inc.
Statements of Changes in Stockholders' Equity
For the Years Ended December 31, 2025 and 2024

	Common Stock		Additional	Simple Agreements for	Accumulated	
	Shares	Amount	Paid-in Capital	Future Equity	Deficit	Total
Balance at January 1, 2024	23,361,928	$ 23,362	$ 23,374,739	$ -	$ (16,497,266)	$ 6,900,835
Stock issued for cash	2,033,334	2,034	4,267,966	-	-	4,270,000
Stock-based compensation	-	-	1,235,690	-	-	1,235,690
Net loss	-	-	-	-	(5,545,213)	(5,545,213)
Balance at December 31, 2024	25,395,262	25,396	28,878,395	-	(22,042,479)	6,861,312
Stock issued for cash	642,865	643	1,511,856	-	-	1,512,499
Conversion of convertible debt	416,667	417	774,583	-	-	775,000
Stock-based compensation	-	-	2,385,880	-	-	2,385,880
SAFE instruments issuance	-	-	-	4,600,000	-	4,600,000
Net loss	-	-	-	-	(10,757,181)	(10,757,181)
Balance at December 31, 2025	26,454,794	$ 26,456	$ 33,550,714	$ 4,600,000	$ (32,799,660)	$ 5,377,510

See accompanying notes to financial statements

Corstasis Therapeutics Inc.
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (10,757,181)	$ (5,545,213)
Adjustments to reconcile net loss to net cash used by operating activities:		
Stock-based compensation	2,385,880	1,235,690
Deferred income taxes	4,038,119	(1,468,787)
(Increase) decrease in operating assets:		
Accounts receivable	(68,808)	-
Inventory	(4,514,319)	-
Prepaid storage	51,667	12,917
Increase (decrease) in operating liabilities:		
Accounts payable	(18,018)	18,402
Accrued compensation and related expenses	(150)	(14,094)
Accrued expenses	4,418,247	-
Net cash used by operating activities	(4,464,563)	(5,761,085)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from stock issuance	1,512,500	4,270,000
Proceeds from SAFE issunace	4,600,000	-
Net cash provided by financing activities	6,112,500	4,270,000
Net increase (decrease) in cash	1,647,937	(1,491,085)
Cash and cash equivalents beginning of year	2,855,932	4,347,017
Cash and cash equivalents end of year	$ 4,503,869	$ 2,855,932
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for taxes	$ -	$ 800
Cash paid for interest	$ -	$ -
NONCASH INVESTING AND FINANCING ACTIVITES:		
Long-term storage received in exchange for convertible note payable	$ -	$ 775,000
Convertible note payable converted to common stock	$ 775,000	$ -

See accompanying notes to financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of business

Corstasis Therapeutics Inc. (the "Company"), formerly known as RESQ Pharmaceuticals was incorporated February 19, 2019 in the state of Delaware. for the purpose of providing intuitive outpatient therapeutic options which help patients recover from fluid overload associated with congestive heart failure (CHF), liver, and kidney disease in the comfort of their own home. The Company changed its name on September 23, 2023 to avoid confusion with a similarly named company.

The Company is a clinical-stage company developing a nasal spray formulation of bumetanide for the treatment of edema associated with congestive heart failure, hepatic and renal disease, including nephrotic syndrome in adults. The Company received approval from the United States Food and Drug Administration ("FDA") for its lead product Enbumyst in September 2025.

The Company's operations are subject to significant risks and uncertainties, including failing to successfully develop and license or commercialize the Company's products.

Subsequent to year end, the Company entered into an agreement to sell all outstanding stock to become a wholly-owned subsidiary of purchasing company (See Note 9).

Basis of accounting

The Company's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase.

Organization and start-up costs

The Company accounts for organization and start-up costs in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 720-15, *Other Expenses—Start-Up Costs*. All costs associated with start-up activities, including organization costs, are expensed as incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts receivable and allowance for credit losses

Accounts receivable are carried at original invoice amounts less an estimated allowance for credit losses. The Company makes ongoing estimates relating to the collectability of accounts receivable and maintains an allowance for estimated credit losses resulting from the inability of its customers to make the required payments. In determining the allowance amount, the Company considers historical levels of credit loss and significant economic developments within the industry that could impact the ability of its customers to pay outstanding balances and makes judgements about the creditworthiness of significant customers based on ongoing credit evaluations. Because the Company cannot predict future changes in the financial stability of its customers, actual future losses for uncollectible accounts may differ from estimates. In the event the Company determines a smaller or larger reserve is appropriate, it would record a benefit or charge to the operating expense in the period in which such a determination was made. There was no allowance for credit losses as of December 31, 2025 and 2024.

Inventories

The Company values its inventories at the lower of cost, as determined by the first-in first-out (FIFO) method, or net realizable value.

Revenue recognition

The Company's revenue is recognized at a point in time based on the transfer of control. None of the Company's contracts contain variable consideration and contract modifications are generally minimal. The majority of the Company's revenue arrangements generally consist of a single performance obligation to transfer promised goods or services. Transfer of control passes to customers upon shipment or upon receipt depending on the agreement with the customer.

The transaction price is determined based upon the invoiced sales price, less anticipated adjustments. Payment terms for transactions depend on the agreement with the customers and payment is generally required within 30 to 60 days or less of shipment to or receipt by the customers. As revenue recognition and billings generally occur in the same period, there are no contract assets other than accounts receivable.

Research and development

The Company expenses all research and development costs as incurred. Research and development expense was approximately $2,173,232 and $4,712,062 for the years ended December 31, 2025 and 2024, respectively.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income taxes

The Company accounts for income taxes in accordance with FASB ASC 740, *Income Taxes*, which requires the recognition of deferred income taxes for differences between the basis of assets and liabilities for financial statement and income tax purposes. Deferred tax assets and liabilities represent the future tax consequence for those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Valuation allowances are established to reduce deferred tax assets to the amount expected to be realized.

The Company follows the accounting policies for uncertainty in income taxes recognized in a nonpublic entity's financial statements. It details how entities should recognize, measure, present, and disclose uncertain tax positions that have been or are expected to be taken. As such, financial statements will reflect expected future tax consequences of uncertain tax positions presuming the taxing authorities' full knowledge of the position and all relevant facts. The Company's income tax filings are subject to examination by Federal taxing authorities for a period of three years from the date they are filed and for a period of four years for California taxing authorities. There was no impact to the Company's financial statements as a result of these policies for the years ended December 31, 2025 and 2024. Management does not anticipate any tax adjustments, if accepted, that would result in a material change to its financial position.

Potential interest and penalties related to unrecognized tax benefits are recorded within the provision for income taxes. For the years ended December 31, 2025 and 2024, no interest or penalties were recorded in the statements of operations. No interest or penalties were accrued in the balance sheets at December 31, 2025 and 2024 relating to unrecognized benefits.

Adoption of new accounting standard

Effective for the current period ending December 31, 2025, the Company early adopted the provisions of ASU 2025-05, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets*. Under this guidance, the Company elected the practical expedient to assume that current conditions as of the balance sheet date do not change for the remaining life of current accounts receivable arising from transactions accounted for under FASB ASC 606, *Revenue from Contracts with Customers*. In addition, as a private entity, the Company elected the accounting policy to consider collection activity after the balance sheet date but before the financial statements are available to be issued when estimating expected credit losses for these receivables.

Subsequent events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through June 5, 2026, which is the date the financial statements were available to be issued. See Note 8 for disclosure of subsequent events.

NOTE 2. ACCOUNTS RECEIVABLE

The balance of accounts receivable at December 31, 2025 and 2024 totaled $68,808 and $0, respectively. As of January 1, 2024, the balance of accounts receivable was $0.

NOTE 3. INVENTORY

At December 31, 2025 and 2024, the Company's inventories included the following:

	2025	2024
Raw materials	$ 944,517	$ -
Work in progress	3,360,888	-
Finished goods	208,914	-
Total	$ 4,514,319	$ -

Management periodically reviews inventory for obsolescence and writes off or writes down obsolete inventory based on market prices and ability to sell inventory.

NOTE 4. PREPAID STORAGE

On October 1, 2024, the Company entered into a long-term storage agreement maturing September 30, 2039 by issuing a convertible note payable in the principal amount of $775,000 (see Note 5). During the years ended December 31, 2025 and 2024 the storage expense totaled $51,667 and $12,917, respectively. As of December 31, 2025, the current and long-term portions of the prepaid storage totaled $51,667 and $658,749, respectively.

NOTE 5. CONVERTIBLE NOTE PAYABLE

On October 1, 2024, the Company issued a convertible note payable in the principal amount of $775,000 for long-term storage of test specimens. The note is due upon demand of the holder and does not bear a stated interest rate. Accordingly, the Company has imputed interest on the note using the Applicable Federal Rate (AFR) in effect as of the issuance date, which was 4.10% as of October 1, 2024. The note is classified as a current liability due to its demand feature. The note is convertible into shares of the Company's common stock at the option of the holder, subject to the terms and conditions specified in the note agreement.

The note was converted to 416,667 shares of common stock at $1.86 per share on August 20, 2025. As of December 31, 2025 and 2024, the outstanding balance for convertible note payable totaled $0 and $775,000, respectively.

NOTE 6. STOCK-BASED COMPENSATION

The Company accounts for stock-based compensation in accordance with FASB ASC 718, *Compensation—Stock Compensation*. Stock-based compensation cost is measured at the grant date, based on the fair value of the award, and is recognized as expense over the requisite service period, which is generally the vesting period of the award. Stock-based compensation is granted to employees, directors, and certain consultants as part of the Company's incentive plans.

Restatement of Equity Incentive Plan

In September 2025, the Company restated the equity incentive plan which covers all stock options and restricted stock awards. The restatement changed the provisions for immediate vesting based on a liquidity event, as described in the agreement. Management believes that the change in incentive plan will have negligible effect on the treatment of such awards.

Stock options

The Company has a stock-based compensation plan (share-based payment plan). Under the plan, the Company may grant options for up to 20,000,000 shares of common stock. The exercise price of each option is equal to the market price of the Company's stock on the date of grant. The maximum term of the options is 10 years, and they vest immediately upon grant.

No option pricing model was used to determine the fair value of stock options granted during the period, as all options were immediately vested upon grant. The fair value of these options was measured at their intrinsic value on the grant date. As a result, no significant assumptions or valuation models were required for these awards.

	2025		2024	
	Number of Shares	Weighted-Average Exercise Price	Number of Shares	Weighted-Average Exercise Price
Outstanding at beginning of year	436,955	$ 1.76	255,000	$ 1.52
Granted	220,000	2.10	181,955	2.10
Exercised	-	-	-	-
Forfeited	-	-	-	-
Outstanding at end of year	658,455	$ 1.87	436,955	$ 1.76
Options exercisable at end of year	658,455	$ 1.87	436,955	$ 1.76

The weighted-average grant-date fair value of options granted during the years ended December 31, 2025 and 2024 was $2.10 and $2.10, respectively.

NOTE 6. STOCK-BASED COMPENSATION (CONTINUED)

Restricted stock awards

The fair value of restricted stock awards is estimated by comparable stock issuance near award date. Restricted stock activity during the years ended December 31, 2025 and 2024, respectively, were as follows:

	2025		2024	
	Number of Shares	Weighted-Average Grant-Date Fair Value per Share	Number of Shares	Weighted-Average Grant-Date Fair Value per Share
Non-vested at beginning of year	907,685	$ 2.10	559,496	$ 1.53
Granted	450,851	2.10	907,685	2.10
Vested	(907,685)	2.10	(559,496)	1.53
Forfeited	-	-	-	-
Non-vested at end of year	450,851	$ 2.10	907,685	$ 2.10

Awards are being amortized to expense over the one year cliff-vesting period.

NOTE 7. SIMPLE AGREEMENTS FOR FUTURE EQUITY

During the year ended December 31, 2025, the Company entered into Simple Agreements for Future Equity ("SAFE instruments") with investors and received aggregate cash proceeds of $4,600,000. The SAFE instruments do not have a stated maturity date and do not bear interest. Under the terms of the agreements, the SAFE instruments are convertible into shares of the Company's capital stock upon the occurrence of specified future events, including a qualified equity financing or a liquidity event, as defined in the agreements (See Note 9). Based on the current agreed-upon valuation and conversion terms, the outstanding SAFE instruments are convertible into an aggregate of 724,409 shares of the Company's capital stock upon such a qualifying event. Until such conversion or settlement occurs, the SAFE instruments are classified as a component of stockholders' equity in the accompanying financial statements.

Management determined that the SAFE instruments met the conditions for equity classification. Accordingly, the proceeds were recorded within stockholders' equity and are not subsequently remeasured so long as equity classification continues to be appropriate.

NOTE 8. INCOME TAXES

The provision for (benefit from) income taxes consists of the following components for the years ended December 31:

	2025	2024
Current:		
Federal	$ -	$ -
State	800	800
Total current	800	800
Deferred:		
Federal	4,038,119	(1,468,787)
State	-	-
Total deferred	4,038,119	(1,468,787)
Provision for (benefit from) income taxes	$ 4,038,919	$ (1,467,987)

The net deferred income tax assets and (liabilities) consist of the following as of December 31, 2025:

	Federal	State	Total
Deferred tax assets	$ 5,428,065	$ -	$ 5,428,065
Valuation allowance	(5,428,065)	-	(5,248,065)
	-	-	-
Deferred tax (liabilities)	-	-	-
	$ -	$ -	$ -

The net deferred income tax assets and (liabilities) consist of the following as of December 31, 2024:

	Federal	State	Total
Deferred tax assets	$ 4,038,119	$ -	$ 4,038,119
Deferred tax (liabilities)	-	-	-
	$ 4,038,119	$ -	$ 4,038,119

At December 31, 2025, the Company had deferred tax assets primarily related to net operating loss carryforward, amortization of research and development costs, and stock-based compensation totaling $5,428,065. Management evaluates the realizability of deferred tax assets by assessing the likelihood that sufficient taxable income will be generated in future periods to utilize the benefits of those assets, consistent with the more-likely-than-not criterion.

NOTE 8. INCOME TAXES (CONTINUED)

Based on this assessment, including consideration of continued operating losses in recent years and updated forecasts of future taxable income, management concluded that it is not more likely than not that a portion of the deferred tax assets will be realized. As a result, the Company recorded an increase in its valuation allowance of $5,428,065 during the year ended December 31, 2025. The total valuation allowance was $5,428,065 and $0 at December 31, 2025 and 2024, respectively. Management will continue to evaluate the realizability of deferred tax assets at each reporting date and will adjust the valuation allowance as appropriate if estimates of future taxable income or other relevant factors change.

NOTE 9. SUBSEQUENT EVENTS

On April 2, 2026, the Company completed the sale of 100% of its outstanding equity interests to a publicly traded company pursuant to a definitive agreement entered into on March 2, 2026. The transaction closed after the balance sheet date and therefore has not resulted in any adjustment to the amounts reported in the accompanying financial statements.

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

On April 2, 2026 (the "Closing Date"), Esperion Therapeutics, Inc. (the "Company") completed the acquisition of Corstasis Therapeutics, Inc. ("Corstasis") pursuant to an Agreement and Plan of Merger (the "Merger Agreement"), by and among the Company, Cirrus Transaction Subsidiary, Inc., a Delaware corporation and wholly-owned subsidiary of the Company ("Merger Sub"), and Corstasis, pursuant to which Merger Sub merged with and into Corstasis, with Corstasis surviving the merger as a wholly-owned subsidiary of the Company (the "Acquisition"). The following unaudited pro forma condensed combined financial statements and related notes have been prepared to give effect to the Acquisition and the related Financing Transactions defined and described below.

The Company has preliminarily concluded that the Acquisition will be treated as an asset acquisition under Accounting Standards Codification ("ASC") 805, *Business Combinations* (“ASC 805”), as the set of assets and activities acquired does not meet the definition of a business under ASC 805-10-55, including as amended by ASU 2017-01. Accordingly, the Acquisition has been accounted for using the cost accumulation and allocation model in accordance with ASC 805-50, *Business Combinations — Related Issues*, whereby the total cost of the Acquisition, including transaction costs, is allocated to the identifiable assets acquired and liabilities assumed based on their relative fair values at the Closing Date, with no goodwill recognized.

The unaudited pro forma condensed combined financial statements have been prepared in accordance with Article 11 of Regulation S-X, *Pro Forma Financial Information*, as amended (“Article 11”). Article 11 provides simplified requirements to depict the accounting for the transaction (“Transaction Accounting Adjustments”) and the option to present the reasonably estimable synergies and other transaction effects that have occurred or are reasonably expected to occur (“Management’s Adjustments”). The Company has elected not to present Management’s Adjustments in the unaudited pro forma condensed combined financial statements.

The unaudited pro forma condensed combined balance sheet as of December 31, 2025 gives effect to the Acquisition as if it had occurred on December 31, 2025. The unaudited pro forma condensed combined statement of operations for the year ended December 31, 2025 gives effect to the Acquisition as if it had occurred on January 1, 2025, the beginning of the earliest period presented.

In connection with the Acquisition, the Company obtained $75.0 million in financing through two concurrent transactions (collectively, the “Financing Transactions”). The aggregate proceeds of $75.0 million were used to fund the Acquisition and related transaction costs. The Financing Transactions are described below.

- Pursuant to the First Amendment to the Credit Agreement, dated as of April 2, 2026 (the "First Amendment"), among the Company, as borrower, certain subsidiaries of the Company, as guarantors, the lenders party thereto, and GLAS USA LLC and GLAS Americas LLC, as administrative agent and collateral agent, the Company borrowed an additional $25.0 million in term loans (the "First Amendment Term Loan") under its existing Credit Agreement dated December 13, 2024. The First Amendment Term Loan bears interest at a rate of 9.75% per annum on the same terms as the outstanding term loans under the Credit Agreement and are subject to prepayment premiums on a sliding scale.
- Pursuant to the Royalty Purchase Agreement, dated as of April 2, 2026 (the "Royalty Purchase Agreement"), between the Company, as seller, and Athyrium Opportunities IV Acquisition LP ("Athyrium"), as purchaser, the Company received proceeds of $50.0 million in exchange for the sale of 100% of the royalty payments and regulatory and commercial milestone payments payable to the Company by Otsuka Pharmaceutical Co., Ltd. under the License and Collaboration Agreement, dated as of April 17, 2020, as amended, with respect to net sales of licensed products in the Otsuka territory, in each case until Athyrium has received aggregate net payments of $100.0 million (the "Cap Amount"). For U.S. federal

income tax purposes, the Royalty Purchase Agreement is treated as a contingent payment debt instrument issued with original issue discount, and not as a sale of receivables.

The unaudited pro forma condensed combined financial statements are based on, and should be read in conjunction with:

- The Company's audited consolidated financial statements and related notes included in the Company's Annual Report on Form 10-K for the year ended December 31, 2025; and
- The historical financial statements of Corstasis for the year ended December 31, 2025 and accompanying notes filed as exhibits to this Form 8-K/A.

The Transaction Accounting Adjustments are preliminary and are based upon available information and certain assumptions, as described in the accompanying notes to the unaudited pro forma condensed combined financial statements, which the Company believes are reasonable under the circumstances.

The unaudited pro forma condensed combined financial statements are provided for illustrative purposes only and does not purport to represent what the actual financial position or results of operations of the Company would have been had the Acquisition occurred on the dates indicated, nor is it necessarily indicative of the Company's future financial position or results of operations. The unaudited pro forma condensed combined financial statements do not reflect the costs of any integration activities, or any synergies, operational efficiencies, or other costs or benefits that may result from the Acquisition.

UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
AS OF DECEMBER 31, 2025
(in thousands, except share data)

	As of December 31, 2025					As of December 31, 2025
	Esperion Therapeutics, Inc. (Historical)	Corstasis Therapeutics Inc. (Historical)	Transaction Accounting Adjustments	Note Ref	Financing Accounting Adjustments	Note Ref	Pro Forma Combined
Assets							
Current assets:							
Cash and cash equivalents	$ 167,852	$ 4,504	$ (83,389)	**(A)**	$ 24,088	**(C)**	$ 161,743
					48,688	**(D)**	
Accounts receivable, net	140,190	69	—		—		140,259
Inventories, net	105,124	4,514	915	**(A)**	—		110,553
Prepaid clinical development costs	4,044	—	—		—		4,044
Prepaid inventory costs	40,864	—	—		—		40,864
Other prepaid and current assets	4,496	52	—		—		4,548
Total current assets	462,570	9,139	(82,474)		72,776		462,011
Property and equipment, net	338	—	—		—		338
Right of use operating lease assets	2,922	—	—		—		2,922
Prepaid storage, net of current portion	—	659	—		—		659
Intangible assets	56	—	77,097	**(A)**	—		77,153
Total assets	$ 465,886	$ 9,798	$ (5,377)		$ 72,776		$ 543,083
Liabilities and stockholders' deficit							
Current liabilities:							
Accounts payable	$ 65,068	$ —	$ —		$ —		$ 65,068
Accrued clinical development costs	4,115	—	—		—		4,115
Accrued variable consideration	88,203	—	—		—		88,203
Other accrued liabilities	19,249	3,327	—		—		22,576
Royalty sale liability, current	87,596	—	—		4,648	**(D)**	92,244
Deferred revenue from collaborations	34,477	—	—		—		34,477
Operating lease liabilities	2,102	—	—		—		2,102
Total current liabilities	300,810	3,327	—		4,648		308,785
Convertible notes, net of issuance costs	97,260	—	—		—		97,260
Royalty sale liability, non-current	208,170	—	—		44,040	**(D)**	252,210
Long-term debt	152,219	—	—		24,088	**(C)**	176,307
Operating lease liabilities	653	—	—		—		653
Other long-term liabilities	8,739	1,094	—		—		9,833
Total liabilities	$ 767,851	$ 4,421	$ —		$ 72,776		$ 845,048
Commitments and contingencies							
Stockholders' deficit:							

Common stock, $0.001 par value	245	26	(26) **(B)**	—	245
Additional paid-in capital	1,376,499	38,151	(38,151) **(B)**	—	1,376,499
Treasury stock, at cost	(54,998)	—	—	—	(54,998)
Accumulated deficit	(1,623,711)	(32,800)	32,800 **(B)**	—	(1,623,711)
Total stockholders' deficit	(301,965)	5,377	(5,377)	—	(301,965)
Total liabilities and stockholders' deficit	$ 465,886	$ 9,798	$ (5,377)	$ 72,776	$ 543,083

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2025
(in thousands, except share and per share data)

	Twelve Months Ended December 31, 2025	Twelve Months Ended December 31, 2025					Twelve Months Ended December 31, 2025
	Esperion Therapeutics, Inc. (Historical)	Corstasis Therapeutics Inc. (Historical)	Transaction Accounting Adjustments	Note Ref	Financing Accounting Adjustments	Note Ref	Pro Forma Combined
Revenues:							
Product sales, net	$ 159,569	$ 63	$ —		$ —		$ 159,632
Collaboration revenue	243,566	—	—		—		243,566
Total Revenues	403,135	63	—		—		403,198
Operating expenses:							
Cost of goods sold	129,224	15	—		—		129,239
Research and development	47,852	2,173	—		—		50,025
Selling, general and administrative	165,786	4,651	7,710	**(AA)**	—		178,147
Total operating expenses	342,862	6,839	7,710		—		357,411
Income (loss) from operations	60,273	(6,776)	(7,710)		—		45,787
Interest expense	(84,604)	(41)	—		(9,953)	**(BB), (DD)**	(94,598)
Other income, net	3,490	99	—		—		3,589
Loss before income taxes	(20,841)	(6,718)	(7,710)		(9,953)		(45,222)
Provision for taxes on income	1,841	4,039	(4,039)	**(CC)**	—		1,841
Net loss	$ (22,682)	$ (10,757)	$ (3,671)		$ (9,953)		$ (47,063)
Net loss per common share (basic and diluted)	$ (0.11)						$ (0.23) **(EE)**
Weighted-average shares outstanding (basic and diluted)	207,865,080	—	—		—		207,865,080

1. Description of the Contemplated Transactions and Basis of Presentation

Acquisition of Corstasis Therapeutics, Inc. and Related Financing Transactions

On March 2, 2026, the Company entered into an Agreement and Plan of Merger with Corstasis and Merger Sub, which provided for Merger Sub to merge with and into Corstasis, with Corstasis surviving the merger as a wholly-owned subsidiary of the Company. The Acquisition closed on April 2, 2026. Consideration paid by the Company is detailed in Note 2. To fund the Acquisition, the Company obtained an aggregate of $75.0 million through Financing Transactions described above.

In determining the appropriate accounting treatment for the Acquisition, the Company first evaluated whether the acquired set of assets and activities meets the definition of a business under ASC 805. As an initial step, the Company applied the concentration screen under ASC 805-10-55-5A to determine whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar assets.

The Company concluded that substantially all of the fair value of the gross assets acquired from Corstasis is concentrated in Enbumyst, a single developed product intangible asset. As a result of the concentration screen, the acquired set is not considered a business, and the Company will account for the Acquisition as an asset acquisition in accordance with ASC 805-50, *Business Combinations — Related Issues*. Under the asset acquisition method of accounting, the total acquisition cost, including all direct transaction costs, is allocated to the identifiable assets acquired and liabilities assumed on a relative fair value basis, with no goodwill recognized. As Enbumyst has an alternative future use, evidenced by FDA approval on September 12, 2025, it will be capitalized and amortized over its estimated useful life.

Basis of Presentation

The unaudited pro forma condensed combined financial statements have been prepared in accordance with Article 11. The adjustments in the unaudited pro forma condensed combined financial statements have been identified and presented to provide relevant information necessary for an illustrative understanding of the Company upon consummation of the Acquisition and the related Financing Transactions in accordance with accounting principles generally accepted in the United States.

The assumptions and estimates underlying the unaudited Transaction Accounting Adjustments presented in the unaudited pro forma condensed combined financial statements are described in the accompanying notes. The unaudited pro forma condensed combined financial statements have been presented for illustrative purposes only and are not necessarily indicative of the operating results and financial position that would have been achieved had the Acquisition occurred on the dates indicated. Further, the unaudited pro forma condensed combined financial statements do not purport to project the future operating results or financial position of the Company following the consummation of the Acquisition. The unaudited Transaction Accounting Adjustments represent management's estimates based on information available as of the date of the unaudited pro forma condensed combined financial statements and are subject to change as additional information becomes available and analyses are performed. For pro forma purposes, no income tax benefit has been recognized on any Transaction Accounting Adjustment, as the Company maintains a full valuation allowance against its net deferred tax assets. The Company and Corstasis had no historical relationship prior to the Acquisition. Accordingly, no Transaction Accounting Adjustments were required to eliminate activities between the companies.

2. Estimate of the Cost of the Asset Acquisition

The Company determined the total cost to acquire the assets of Corstasis based on the following components:

Consideration paid in the Acquisition consisted of:

- a cash payment of $77.5 million to Corstasis; and
- direct transaction costs of the Company of $5.9 million.

The Merger Agreement additionally provides for future contingent cash payments consisting of:

- a one-time regulatory milestone payment of $20.0 million upon the first FDA approval of a Follow-on Product for commercialization in the United States;
- tiered commercial milestone payments upon the achievement of specified cumulative Net Sales thresholds up to $160.0 million;
- earn-out payments equal to 15% of Net Sales of Earn-Out Products on a product-by-product and country-by-country basis during the applicable earn-out payment term, which commences on the date of the First Commercial Sale of each Earn-Out Product in each country and expires upon the latest of patent expiry, loss of regulatory exclusivity, or the tenth anniversary of the First Commercial Sale in such country, subject to reduction upon significant generic entry; and
- licensing revenue payments equal to 15% of consideration received from third-party licenses or sublicenses of the Product or any Follow-on Product in the Territory, and 30% or 20%, respectively, of ex-U.S. royalties received from third-party licensees on net sales of the Product or any Follow-on Product.

As the transaction was accounted for as an asset acquisition and the future contingent cash payments meet various exceptions under ASC 815, *Derivatives and Hedging*, and are not considered probable on the acquisition date under ASC 450, *Contingencies,* the contingent cash payments are not included in the initial cost of the Acquisition.

3. Transaction Accounting Adjustments

The following adjustments are reflected in the unaudited pro forma condensed combined balance sheet as of December 31, 2025:

A. Represents the capitalization of the total cost of the Acquisition and its allocation to the assets and liabilities on a relative fair value basis in accordance with the cost accumulation and allocation model under ASC 805-50. The following table summarizes the cost of the acquisition:

		Amount
		(in thousands)
Cash consideration to Seller	$	77,460
Buyer acquisition costs		5,929
Total cost of acquisition	**$**	**83,389**

The following table summarizes the preliminary allocation of the above purchase consideration based on the relative fair value of the assets acquired:

	Amount (in thousands)
Assets purchased:	
Cash and cash equivalents	$ 4,504
Accounts receivable, net	69
Inventories, net	5,429
Other prepaid and current assets	52
Prepaid storage, net of current portion	659
Developed product intangible	77,097
Total assets acquired	87,810
Liabilities assumed:	
Other accrued liabilities	3,327
Other long-term liabilities	1,094
Total liabilities assumed	4,421
Total cost of acquisition	$ 83,389

The fair value of the developed product intangible acquired in the Acquisition was recognized on the basis of relative fair value in accordance with ASC 805, which was estimated utilizing an income approach. The significant assumptions in the estimated fair value of the developed product include the Company's projected cash flows, the expected life of the product, and a discount rate of 19.5%.

As Enbumyst is a completed product, the developed product intangible asset has been capitalized and will be amortized over its estimated useful life of 10 years. The allocation of the total acquisition cost assumes the Acquisition took place on December 31, 2025. The preliminary cost of the asset acquisition is subject to change as the Company finalizes its valuation of the assets acquired and liabilities assumed, and such changes could be material.

B. Represents the elimination of Corstasis, Inc's historical equity balances, including common stock and accumulated deficit.

C. Represents the net proceeds from the First Amendment Term Loan obtained on the Closing Date, consisting of $25.0 million of gross proceeds less $0.9 million of original issue discount and issuance costs. The First Amendment Term Loan matures on December 31, 2029 and is classified as a non-current liability as it requires no payment until 2028.

D. Represents the net proceeds received from the Royalty Purchase Agreement, consisting of $50.0 million of gross proceeds less $1.3 million of capitalized issuance costs, and the related royalty sale liability. The capitalized issuance costs will be amortized to interest expense over the estimated term of nine years. The Company recorded $4.6 million of the royalty sale liability as current, which reflects the amount the Company expects to repay over the next 12 months.

The following adjustments are reflected in the unaudited pro forma condensed combined statement of operations for the year ended December 31, 2025:

AA. Reflects 12 months of estimated amortization expense related to the acquired developed product intangible asset based on its estimated useful life of 10 years. The amortization expense related to the developed product intangible asset is recorded to Selling, general and administrative.

BB. Reflects 12 months of estimated interest expense recognized in connection with the First Amendment Term Loan described in adjustment C, including amortization of the related issuance costs. The estimated interest expense is based on the effective interest rate as of the Acquisition Closing Date of approximately 10.5%.

CC. Reflects the elimination of the income tax provision recorded in Corstasis's historical statement of operations for the year ended December 31, 2025. As the combined entity maintains a full valuation allowance against its net deferred tax assets throughout the pro forma period, no net income tax expense would have been recognized on a combined basis had the Acquisition occurred on January 1, 2025.

DD. Reflects 12 months of estimated interest in connection with the Royalty Purchase Agreement described in adjustment D. Interest is incurred over the expected term of the Royalty Purchase Agreement using the effective interest method based on the projected payment schedule, which is based on the expected timing of royalties earned under the Company’s Otsuka contract, and an imputed yield of 1.3% per annum, determined at inception.

EE. Represents the pro forma net loss per share for the year ended December 31, 2025. Pro forma basic and diluted net loss per share is computed by dividing the pro forma net loss by the weighted average number of the Company’s common stock outstanding for the year ended December 31, 2025.