
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 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 27, 2018**

ContraVir Pharmaceuticals, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

001-36856
(Commission
File Number)

46-2783806
(IRS Employer
Identification No.)

399 Thornall Street, First Floor
Edison, NJ 08837
(Address of principal executive offices)

Registrant's telephone number, including area code: **(732) 902-4000**

(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-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in 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 8.01 Other Events

On August 27, 2018, ContraVir Pharmaceuticals, Inc. (the “Company”) filed as Exhibit 99.1 to this Current Report on Form 8-K a pro forma June 30, 2018 balance sheet giving pro forma effect to the receipt of net proceeds from the Company’s rights offering which closed on July 3, 2018.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

99.1 [ContraVir Pharmaceuticals, Inc. pro forma June 30, 2018 Balance Sheet](#)

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.

Dated: August 27, 2018

CONTRAVIR PHARMACEUTICALS, INC.

By: /s/ James Sapirstein
James Sapirstein
Chief Executive Officer

ContraVir Pharmaceuticals, Inc.
Unaudited Pro Forma Condensed Consolidated Balance Sheet
As of June 30, 2018

	Historical	Pro Forma Adjustments		Pro Forma
Assets				
Current assets:				
Cash	\$ 2,580,356	\$ 10,126,000	(1)	\$ 12,706,356
Prepaid expenses	146,925	—		146,925
Deferred financing fees	13,781	—		13,781
Total current assets	2,741,062	10,126,000		12,867,062
Property and equipment, net	41,716	—		41,716
In process research and development	3,190,000	—		3,190,000
Goodwill	1,870,924	—		1,870,924
Other assets	131,539	—		131,539
Total assets	<u>\$ 7,975,241</u>	<u>\$ 10,126,000</u>		<u>\$ 18,101,241</u>
Liabilities and Stockholders' Equity\ (Deficit)				
Current liabilities:				
Accounts payable	\$ 2,079,313	\$ —		\$ 2,079,313
Accrued liabilities	920,322	—		920,322
Convertible debt	2,000,000	—		2,000,000
Total current liabilities	4,999,635	—		4,999,635
Contingent consideration	3,220,000	—		3,220,000
Deferred tax liability	360,700	—		360,700
Deferred rent liability	7,406	—		7,406
Derivative financial instruments at estimated value - warrants	139,017	4,798,573	(1)	4,937,590
Total liabilities	<u>8,726,758</u>	<u>4,798,573</u>		<u>13,525,331</u>
Stockholders' (deficit)/equity				
Convertible preferred stock, par value \$0.0001 per share. Authorized 20,000,000 shares	—	—		—
Series A convertible preferred stock, stated value \$10.00 per share, 85,581 shares issued and outstanding at June 30, 2018	855,808	—		855,808
Series C convertible preferred stock, stated value \$1,000 per share. 10,826 shares issued and outstanding at June 30, 2018.	—	5,327,427	(1)	5,327,427
Common stock, par value of \$.0001 per share. Authorized 120,000,000 shares, 10,692,174 issued and outstanding at June 30, 2018.	1,069	—		1,069
Additional paid-in capital	72,125,806	—		72,125,806
Accumulated deficit	(73,734,200)	—		(73,734,200)
Total stockholders' (deficit)/equity	<u>(751,517)</u>	<u>5,327,427</u>		<u>4,575,910</u>
Total liabilities and stockholders' equity	<u>\$ 7,975,241</u>	<u>\$ 10,126,000</u>		<u>\$ 18,101,241</u>

(1) — On July 3, 2018, the Company completed a rights offering pursuant to its effective registration statement on Form S-1, as amended. The Company received net proceeds of \$10.1 million after broker/dealer fees. Pursuant to the Rights Offering, the Company sold an aggregate of 10,826 units consisting of an aggregate 10,826 shares of Series C Preferred Stock and 6,223,204 warrants, with each warrant exercisable for one share of Common Stock at an exercise price of \$1.55 per share. The Company evaluated the accounting for the warrants under ASC Topic 480, *Distinguishing Liabilities from Equity*, as well as ASC Topic 815, *Derivatives and Hedging* and determined that the warrants should be classified as a derivative liability totaling approximately \$4.8 million.