

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): May 2, 2025

Emmaus Life Sciences, Inc.

(Exact name of registrant as specified in its charter)

Delaware	001-35527	87-0419387
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
21250 Hawthorne Boulevard, Suite 800, Torrance, CA		90503
(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code (310) 214-0065

(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 240.13a-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
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.

**Item 4.01 Changes in Registrant's Certifying Accountant.**

On November 1, 2024, CBIZ CPAs P.C. ("CBIZ CPAs") acquired the attest business of Marcum LLP ("Marcum"), Accordingly, on May 2, 2025, as a result of the acquisition, Marcum resigned as the independent registered public accounting firm of Emmaus Life Sciences, Inc. ("we," "our," "us," "Emmaus" or the "company") and, with the approval of the Audit Committee of our Board of Directors, CBIZ CPAs was engaged as our independent registered public accounting firm.

On October 22, 2024, the Audit Committee of our Board of Directors engaged Marcum as our independent registered public accounting firm for the quarter ended September 30, 2024 and the fiscal year ended December 31, 2024. The audit report of Marcum on our consolidated financial statements as of and for the fiscal year ended December 31, 2024 did not contain an adverse opinion or a disclaimer of opinion, and was not qualified or modified as to uncertainty, audit scope, or accounting principles, except that the audit report contained a paragraph indicating that there was substantial doubt about our ability to continue as a going concern. Marcum was not engaged or consulted, and rendered no report, with respect to our 2023 annual financial statements.

During the fiscal year ended December 31, 2024, and through May 2, 2025, the date of Marcum's resignation, there were (a) no "disagreements" (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) with Marcum on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Marcum, would have caused Marcum to make reference to such disagreement in its report and (b) no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K).

During the fiscal year ended December 31, 2024, and through May 2, 2025, neither we nor anyone on our behalf consulted with CBIZ CPAs regarding (i) the application of accounting principles to a specific completed or contemplated transaction or regarding the type of audit opinions that might be rendered by CBIZ CPAs on our financial statements, and CBIZ CPAs did not provide any written or oral advice that was an important factor considered by us in reaching a decision as to any such accounting, auditing, or financial reporting issue or (ii) any matter that was either the subject of a "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a "reportable event" (as defined in Item 304(a)(1)(v) of Regulation S-K).

We provided Marcum with a copy of this Current Report prior to its filing with the Securities and Exchange Commission (the "SEC") and requested that Marcum furnish us with a letter addressed to the SEC, pursuant to Item 304(a)(3) of Regulation S-K, stating whether it agrees with the above statements and, if it does not agree, the

respects in which it does not agree. A copy of the letter, May 5, 2025, is filed as Exhibit 16.1 to this Current Report and incorporated by reference herein.

**Item 9.01 Financial Statements and Exhibits**

(d) *Exhibits*

See the accompanying Index to Exhibits, which information is incorporated herein by reference.

---

1

---

**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: May 5, 2025

EMMAUS LIFE SCIENCES, INC.

By: /s/ YASUSHI NAGASAKI

Name: Yasushi Nagasaki

Title: Chief Financial Officer

---

2

---

**INDEX TO EXHIBITS**

<b>Exhibit Number</b>	<b>Description</b>
16.1	<a href="#">Letter dated May 5, 2025 from Marcum LLP to the Securities and Exchange Commission</a>
104	Cover Page Interactive Date File (embedded within Inline XBRL document)

---

3

---



May 5, 2025

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by Emmaus Life Sciences, Inc. under Item 4.01 of its Form 8-K dated May 5, 2025. We agree with the statements concerning our Firm in such Form 8-K; we are not in a position to agree or disagree with other statements of Emmaus Life Sciences, Inc. contained therein.

Very truly yours,

/s/ Marcum LLP

Marcum LLP

**Marcum llp / 600 Anton Boulevard / Suite 1600 / Costa Mesa, CA 92626 / Phone 949.236.5600 / [marcumllp.com](http://marcumllp.com)**