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): December 11, 2023

ACASTI PHARMA INC.

(Exact name of Registrant as Specified in Its Charter)

Quebec
(State or Other Jurisdiction of Incorporation)

001-35776 (Commission File Number) 98-1359336 (IRS Employer Identification No.)

103 Carnegie Center
Suite 300
Princeton, New Jersey
(Address of Principal Executive Offices)

08540 (Zip Code)

Registrant's Telephone Number, Including Area Code: 609 649-9272

(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: Trading Title of each class Symbol(s) Name of each exchange on which registered Common Shares, no par value per share ACST The 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 (\S 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (\S 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. \Box

Item 4.01 Change in Registrant's Certifying Accountant.

Ernst & Young LLP (Canada) ("E&Y") was previously the principal independent accounting firm for Acasti Pharma Inc. (the "Company"). On December 11, 2023, the Audit Committee (the "Audit Committee") of the Company's Board of Directors (the "Board") recommended to the Board and the Board approved the dismissal of E&Y as the Company's independent registered public accounting firm. The report of E&Y on the consolidated financial statements of the Company as of and for the fiscal year ended March 31, 2023 did not contain any adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal year ended March 31, 2023 and the subsequent interim period through the date of this Current Report on Form 8-K, there were no (1) disagreements between the Company and E&Y on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of E&Y, would have caused E&Y to make reference in connection with their opinion to the subject matter of the disagreements, or (2) reportable events.

The Company provided E&Y with a copy of the disclosures in this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (the "Commission") and requested E&Y furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated December 15, 2023, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

On December 11, 2023, in connection with the Company's dismissal of E&Y, the Audit Committee recommended to the Board and the Board approved the engagement of KPMG LLP (U.S.) ("KPMG") as its new independent registered public accounting firm to audit the Company's financial statements for the fiscal year ending March 31, 2024. The decision to engage KPMG was recommended by the Audit Committee, and approved by the Board, after taking into account KPMG's location in the United States, the results of a competitive review process and other business factors.

During the fiscal year ended March 31, 2023 and the subsequent interim period through December 11, 2023, neither the Company nor anyone on its behalf consulted with KPMG regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, (ii) 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 KPMG concluded was an important factor considered by the Company in reaching a decision as to accounting, auditing or financial reporting issues, (iii) any matter that was the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions), or (iv) any reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01 Exhibits.

(d) Exhibits

Exhibit Description

<u>16.1</u> <u>Letter from Ernst & Young LLP (Canada), dated December 15, 2023.</u>

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 thereunto duly authorized.

ACASTI PHARMA INC.

Date: December 15, 2023 By: /s/ Prashant Kohli

Prashant Kohli Chief Executive Officer



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December 15, 2023

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

Commissioners:

We have read Item 4.01 of Form 8-K dated December 15, 2023, of Acasti Pharma Inc. and are in agreement with the statements contained in the first three paragraphs therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

Ernst + young LLP

/s/ Ernst & Young LLP

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