

INNOVUS PHARMACEUTICALS, INC.

Form 8-K/A

March 10, 2014

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): December 23, 2013

Innovus Pharmaceuticals, Inc.

(Exact name of registrant as specified in its charter)

Nevada

000-52991

90-0814124

(State or other jurisdiction of

(Commission File Number) (I.R.S. Employer Identification No.)

incorporation)

9171 Towne Centre Drive, Suite 440, San Diego, CA 92122

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (858) 964-5123

(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))

Explanatory Note

This Current Report on Form 8-K/A is filed as an amendment to the Current Report on Form 8-K, filed by Innovus Pharmaceuticals, Inc. (the “Company”) with the Securities and Exchange Commission on December 30, 2013 (the “Closing 8-K”), announcing the Company’s acquisition of Semprae Laboratories, Inc. (“Semprae”) that occurred on December 24, 2013. The information previously reported in the Closing 8-K is hereby incorporated by reference into this Form 8-K/A, including the description of the Agreement and Plan of Merger incorporated by reference into the closing 8-K. This Form 8-K/A amends Item 9.01 of the Closing 8-K to include Semprae’s audited financial statements for the years ended December 31, 2012 and 2011, Semprae’s unaudited interim financial statements as of September 30, 2013, and unaudited pro forma combined condensed financial information related to our acquisition of Semprae required by Items 9.01(a) and 9.01(b) of Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Business Acquired.

The audited balance sheets of Semprae Laboratories, Inc. as of December 31, 2012 and 2011, and the related statements of operations, changes in redeemable convertible preferred stock and stockholders’ deficit and cash flows for the years ended December 31, 2012 and 2011, and the related notes to the financial statements are attached as Exhibit 99.2 to this Form 8-K/A. The unaudited financial statements of Semprae Laboratories, Inc. at September 30, 2013 are attached as Exhibit 99.3 to this Form 8-K/A .

The consent of Ernst & Young LLP, the independent auditors of Semprae Laboratories, is attached as Exhibit 23.1 to this Current Report on Form 8-K/A.

(b) Pro Forma Financial Information.

The following unaudited pro forma combined condensed consolidated financial information related to the Company’s acquisition of Semprae Laboratories is attached as Exhibit 99.1 to this Form 8-K/A.

(i) Pro Forma Combined Condensed Statement of Operations (Unaudited) for the year ended December 31, 2012;

(ii) Pro Forma Combined Condensed Statement of Operations (Unaudited) for the nine months ended September 30, 2013; and

(iii) Pro Forma Combined Condensed Balance Sheet (Unaudited) at September 30, 2013.

(d) Exhibits.

Exhibit No.	Description
23.1	Consent of Ernst & Young, Independent Auditors.
99.1	Unaudited pro forma combined condensed consolidated financial information of Innovus Pharmaceuticals, Inc. and its subsidiaries.
99.2	The audited balance sheets of Semprae Laboratories, Inc. as of December 31, 2012 and 2011, and the related statements of operations, changes in redeemable convertible preferred stock and stockholders' deficit and cash flows for the years ended December 31, 2012 and 2011, and the related notes to the financial statements.
99.3	The unaudited interim financial statements of Semprae Laboratories, Inc. at September 30, 2013 and the audited balance sheet at December 31, 2012, and the related unaudited interim financial statements of operations, and cash flows for the nine months ended September 30, 2013, the unaudited statement of cash flows for the nine months ended September 30, 2012, and the audited statements of operations at December 31, 2012, and the related notes.

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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.

Innovus Pharmaceuticals,
Inc.

Date: March 10, 2014 By: /s/ Lynnette
 Dillen
 Name:
 Lynnette
 Dillen
 Title: Executive
 Vice President,
 Chief Financial
 Officer