

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 and Exchange Act of 1934

Date of Report (Date of earliest event reported): April 21, 2025

HEARTBEAM, INC.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of incorporation)

001-41060

(Commission File Number)

47-4881450

(IRS Employer  
Identification No.)

2118 Walsh Avenue, Suite 210

Santa Clara, CA 95050

(Address of principal executive offices, including zip code)

(408) 899-4443

(Registrant's telephone number, including area code)

Check the appropriate box below if the 8-K filing is intended to simultaneously satisfy the filing obligations 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)).

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock	BEAT	NASDAQ
Warrant	BEATW	NASDAQ

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

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**

Based on information provided by Marcum LLP ("Marcum"), the independent registered public accounting firm of HeartBeam, Inc. (the "Company"), CBIZ CPAs P.C. ("CBIZ CPAs") acquired the attest business of Marcum, effective November 1, 2024. Marcum continued to serve as the Company's independent registered public accounting firm through April 21, 2025. On April 21, 2025, Marcum resigned as the Company's independent registered public accounting firm, and the Audit Committee of the Company's Board of Directors approved the engagement of CBIZ CPAs to serve as the independent registered public accounting firm of the Company for the year ending December 31, 2025, effective immediately.

The reports of Marcum regarding the Company's financial statements for the fiscal years ended December 31, 2024 and 2023, did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles except that the report for the fiscal year ended December 31, 2024 included an explanatory paragraph relating to substantial doubt about the Company's ability to continue as a going concern.

During the Company's two most recent fiscal years ended December 31, 2024 and 2023 and in the subsequent interim period through April 21, 2025, there were no "disagreements" (as that term is described 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 procedure, which, disagreements if not resolved to the satisfaction of Marcum, would have caused Marcum to make reference to the subject matter of such disagreement in connection with its reports on the financial statements for such periods. In addition, during the Company's two most recent fiscal years and in the subsequent interim period through April 21, 2025, there were no "reportable events" (as that term is defined in Item 304(a)(1)(v) of Regulation S-K and the related instructions) except for the material weakness in the Company's internal control over financial reporting due to: (i) lack of formal risk assessment under COSO framework, (ii) policies and procedures which are not yet adequately documented, (iii) lack of proper approval processes and review processes and documentation for such reviews, (iv) insufficient GAAP experience regarding complex transactions and reporting, and (v) insufficient number of staff to maintain optimal segregation of duties and levels of oversight, each as remediated and disclosed in the Company's Annual Report for the fiscal year ended December 31, 2024.

During the Company's two most recent fiscal years ended December 31, 2024 and 2023, and the subsequent interim period through April 21, 2025, neither the Company nor anyone on its behalf consulted CBIZ CPAs regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company or oral advice was provided that CBIZ CPAs concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a "disagreement" or "reportable event" (as these terms are defined or described in Item 304(a)(1)(iv) and Item 304(a)(1)(v) of Regulation S-K).

(v) of Regulation S-K, respectively.

The Company provided Marcum with a copy of this Current Report on Form 8-K prior to its filing with the U.S. Securities and Exchange Commission (the “SEC”) and requested that Marcum furnish the Company 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, dated April 25, 2025, is filed as Exhibit 16.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits**

**(d) Exhibits**

The following exhibits are filed with this report:

<u>Exhibit No.</u>	<u>Description</u>
16.1	<a href="#">Letter from Marcum LLP to the Securities and Exchange Commission</a>
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.

**HeartBeam, Inc.**

Date: April 25, 2025

By: /s/ Timothy Cruickshank  
Name: Timothy Cruickshank  
Title: Chief Financial Officer

April 25, 2025

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

Re: HeartBeam, Inc.  
Commission File Number 001-41060

Commissioners:

We have read the statements made by HeartBeam, Inc. under Item 4.01 of its Form 8-K dated April 21, 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 HeartBeam, Inc. contained therein.

Very truly yours,

/s/ Marcum Ilp

Morristown, New Jersey