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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d)  
of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): February 27, 2024**

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**Shockwave Medical, Inc.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or Other Jurisdiction of Incorporation)

**001-38829**  
(Commission File Number)

**27-0494101**  
(I.R.S. Employer Identification No.)

**5403 Betsy Ross Drive**  
**Santa Clara, California 95054**  
(Address of Principal Executive Offices) (Zip Code)

**(510) 279-4262**  
(Registrant's telephone number, including area code)

**Not Applicable**  
(Former name or former address, if changed since last report)

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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:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common stock, par value \$0.001 per share	SWAV	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 (§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.

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#### **Item 4.01. Changes in Registrant’s Certifying Accountants**

##### *(a) Dismissal of Previous Independent Registered Public Accounting Firm*

On February 27, 2024, the Audit Committee (the “Audit Committee”) of the Board of Directors of Shockwave Medical, Inc. (the “Company”) dismissed Ernst & Young LLP (“EY”) as the Company’s independent registered public accounting firm. The dismissal was not related to any disagreements with EY on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

Other than as described below, the reports of EY on the consolidated financial statements of the Company as of and for the fiscal years ended December 31, 2023 and 2022 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2023 and 2022, and during the interim period through February 27, 2024, there were (i) no disagreements within the meaning of Item 304(a)(1)(iv) of Regulation S-K between the Company and EY on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, any of which, if not resolved to EY’s satisfaction, would have caused EY to make reference thereto in their reports, and (ii) no “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K, except for the material weakness in the Company’s internal control over financial reporting for the fiscal year ended December 31, 2023, previously reported in Item 9A to the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the Securities and Exchange Commission (the “SEC”) on February 26, 2024, with respect to design deficiencies over the level of expected control evidence that was required to substantiate the performance of management’s review over the prospective financial information that was used within the accounting for the Company’s acquisition of Neovasc Inc. (“Neovasc”) as of December 31, 2023. This reportable event was discussed among the Audit Committee and EY. EY has been authorized by the Company to respond fully to the inquiries of PricewaterhouseCoopers LLP (“PwC”), the successor independent registered public accounting firm, concerning this reportable event.

The Company provided EY with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that EY furnish the Company with a letter addressed to the SEC stating whether it agrees with the statements made herein and, if not, stating the respects in which it does not agree. A copy of such letter provided by EY, dated March 1, 2024, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

##### *(b) Appointment of New Independent Registered Public Accounting Firm*

On February 27, 2024, the Audit Committee approved the engagement of PwC as the Company’s independent registered public accounting firm for the fiscal year ending December 31, 2024, subject to the completion of PwC’s client acceptance procedures. During the Company’s two most recent fiscal years ended December 31, 2023 and 2022, and during the interim period through February 27, 2024, neither the Company nor anyone acting on its behalf consulted with PwC regarding any of the matters described in Items 304(a)(2)(i) and (ii) of Regulation S-K.

#### **Item 9.01. Financial Statements and Exhibits.**

##### **(d) Exhibits**

<b><u>Exhibit Number</u></b>	<b><u>Description</u></b>
<a href="#">16.1</a>	<a href="#">Letter from Ernst &amp; Young LLP, dated March 1, 2024</a>
104	The cover page on this Current Report on Form 8-K, formatted in Inline XBRL

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Shockwave Medical, Inc.**

Date: March 1, 2024

By: /s/ Renee Gaeta

Renee Gaeta

Chief Financial Officer

March 1, 2024

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

Commissioners:

We have read Item 4.01 of Form 8-K dated March 1, 2024, of Shockwave Medical, Inc., and are in agreement with the statements contained in paragraphs one through four therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP