UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K/A

CURRENT REPORT
(Amendment No. 1)

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

Date of report (Date of earliest event reported): September 3, 2026

MACROGENICS, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware	**001-36112**	**06-1591613**
(State or Other Jurisdiction of Incorporation)	*(Commission File Number)*	*(IRS Employer Identification No.)*

9704 Medical Center Drive **Rockville, Maryland**	**20850**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: **(301) 251-5172**

Not applicable
(Former Name or Former Address, if Changed Since Last Report)

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 $0.01 per share	MGNX	Nasdaq Global Select Market

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 (see General Instruction A.2. below):

☐ 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))

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. ☐

EXPLANATORY NOTE

MacroGenics, Inc. (the "Company") is filing this Amendment No. 1 on Form 8-K/A (this "Form 8-K/A") to amend and restate the unaudited pro forma consolidated financial information previously included as Exhibit 99.2 to the Current Report on Form 8-K filed by the Company on July 7, 2026 (the "Original 8-K"). The Original 8-K was filed in connection with the completion of the sale of certain assets and liabilities related to the Company's contract development and manufacturing operations (the "CDMO Operations") to Bora Pharmaceuticals Co., Ltd. and Bora Biologics USA, LLC, effective as of June 30, 2026.

Subsequent to the filing of the Original 8-K, the Company determined that the disposition of the CDMO Operations constituted a discontinued operation under Accounting Standards Codification 205-20, Presentation of Financial Statements — Discontinued Operations, as the disposal represented a strategic shift that has, or will have, a major effect on the Company's operations and financial results. As a result, the unaudited pro forma consolidated financial information of the Company included as Exhibit 99.2 to the Original 8-K did not reflect the treatment of the CDMO Operations as a discontinued operation and is being amended and restated hereby. Exhibit 99.1 filed herewith reflects the amended and restated unaudited pro forma consolidated balance sheet of the Company as of March 31, 2026, and the amended and restated unaudited pro forma consolidated statements of operations of the Company for the three months ended March 31, 2026, and the years ended December 31, 2025, 2024 and 2023, in each case giving effect to the disposition of the CDMO Operations as a discontinued operation and reflecting changes in estimates and assumptions from those previously made at the time the Original 8-K was filed.

Except as described herein, no other changes have been made to the Original 8-K. This Form 8-K/A does not modify or update disclosures in the Original 8-K, except as expressly set forth herein. Information in the Original 8-K is supplemented by the information contained in this Form 8-K/A. This Form 8-K/A should be read in conjunction with the Original 8-K and the Company's other filings with the Securities and Exchange Commission.

Item 9.01 Financial Statements and Exhibits

(b) Pro Forma Financial Information.

Filed herewith as Exhibit 99.1 are the amended and restated unaudited pro forma consolidated balance sheet of the Company as of March 31, 2026, and the amended and restated unaudited pro forma consolidated statements of operations of the Company for the three months ended March 31, 2026, and the years ended December 31, 2025, 2024 and 2023, each giving effect to the disposition of the CDMO Operations as a discontinued operation and reflecting changes in estimates and assumptions from those previously made at the time the Original 8-K was filed.

(d) Exhibits.

Exhibit Number	Description of Exhibit
99.1	Unaudited Consolidated Pro Forma Financial Information
104	Cover Page Interactive Data (embedded within the Inline XBRL document)

SIGNATURE

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: September 3, 2026

MACROGENICS, INC.

By: /s/ Jeffrey Peters
Jeffrey Peters
Senior Vice President, General Counsel and Corporate Secretary

MACROGENICS, INC.
AMENDED AND RESTATED
UNAUDITED CONSOLIDATED PRO FORMA FINANCIAL INFORMATION

Effective as of June 30, 2026, MacroGenics, Inc. (the “Company”) completed the previously announced sale (the “Closing”) of certain assets and liabilities related to its GMP manufacturing operations (the "Purchased Assets"), including its CDMO business (the “CDMO Operations”) conducted by the Company at its manufacturing facility located at 9704 Medical Center Drive, Rockville, Maryland and related warehouse operations located at 4735 Arcadia Drive, Frederick, Maryland (excluding all research and related assets and operations of the Company) (the “Transaction”), to Bora Pharmaceuticals Co., Ltd., a company organized under the laws of Taiwan (“Bora”), and Bora Biologics USA, LLC, a Delaware limited liability company (collectively, the “Purchaser”).

The Transaction was conducted pursuant to the Asset Purchase Agreement, dated as of May 11, 2026 (the “Purchase Agreement”) by and between the Company and the Purchaser, and under the terms of the Purchase Agreement, at Closing the Purchaser paid the Company $119.6 million net of customary post-closing adjustments for working capital and indebtedness, and the Purchaser assumed responsibility for the CDMO Operations. The Company incurred approximately $8.8 million of incremental transaction costs directly related to the sale. Additionally, the Purchase Agreement provides for up to $5 million of potential additional post-closing cash payments (the "Contingent Consideration") to the Company upon achievement of certain manufacturing milestones by the CDMO Operations and professional development program services to be performed by the CDMO Operations in 2027 and 2028. The Company has assessed the likelihood of achievement of the Contingent Consideration as remote and therefore there is no accounting transaction adjustment reflected in the pro forma consolidated financial statements below. Any additional consideration will be recognized within discontinued operations in the period the related milestones are achieved. Changes in the estimated fair value of the contingent consideration, if any, will be recognized in earnings in subsequent periods.

The Purchase Agreement contains customary representations, warranties and agreements by the Company and the Purchaser, indemnification obligations of the parties and certain other obligations of the parties. The closing of the Transaction was subject to customary conditions.

The Company determined that the disposal of the Purchased Assets represented a strategic shift that had a major effect on the Company's operations and financial results, reflecting the Company's exit from its contract manufacturing line of business and its decision to focus its resources on its pre-clinical and clinical-stage research and development pipeline. Accordingly, the results of the CDMO Operations are reported as discontinued operations. Amounts historically presented as shared or corporate costs that are expected to continue subsequent to the disposal have not been allocated to discontinued operations and remain in continuing operations. The related assets and liabilities are classified as assets and liabilities of discontinued operations on the Company's historical consolidated balance sheet and have been eliminated through the transaction accounting adjustments reflected in the pro forma consolidated balance sheet.

The unaudited pro forma financial information (or “pro forma financial information”) presents the pro forma financial position and results of operations after giving effect to the Transaction and the related discontinued operations presentation. Specifically, the unaudited pro forma consolidated balance sheet reflects adjustments that depict the accounting for the Transaction required by U.S. GAAP (“pro forma balance sheet transaction accounting adjustments”) as of March 31, 2026 while the unaudited pro forma consolidated statements of operations reflect adjustments that depict the effects of reclassifying the CDMO Operations to discontinued operations and removing the related revenue and cost of manufacturing services from continuing operations, assuming those adjustments were made as of January 1, 2023 (“pro forma income statement transaction accounting adjustments”). We refer to pro forma balance sheet transaction accounting adjustments and pro forma income statement transaction accounting adjustments collectively as “transaction accounting adjustments.” The transaction accounting adjustments are described in the accompanying notes.

The pro forma financial information is prepared in accordance with Article 11 of Regulation S-X as amended by the final rule, Release No. 33-10786 “Amendments to Financial Disclosures about Acquired and Disposed Businesses”. The pro forma financial information is based upon available information and assumptions that management considers to be reasonable, and such assumptions have been made solely for purposes of developing such pro forma financial information for illustrative purposes in compliance with the disclosure requirements of the SEC. The pro forma financial information is not necessarily indicative of the financial position or results of operations that would have actually occurred had the Transaction occurred on the dates indicated. In addition, these pro forma financial statements should not be considered to be indicative of the future financial performance and results of operations of the Company.

The pro forma financial information should be read in conjunction with the historical financial statements and accompanying notes included in the Company's Annual Report on Form 10-K filed with the SEC on March 9, 2026 and the Company's Quarterly Report on Form 10-Q for the quarters ended March 31, 2026, filed with the SEC on May 13, 2026, and June 30, 2026, filed with the SEC on August 14, 2026.

MACROGENICS, INC.
UNAUDITED PRO FORMA CONSOLIDATED BALANCE SHEET
As of March 31, 2026
(Amounts in thousands, except share and per share data)

	Historical		Accounting Transaction Adjustments			Pro Forma
Assets						
Current assets:						
Cash and cash equivalents	$	66,517	$ 110,807	(a)	$	177,324
Marketable securities		87,712				87,712
Accounts receivable		10,425	(10,175)	(b)		250
Inventory, net		9,498	(9,498)	(b)		—
Prepaid expenses and other current assets		8,371	(3,189)	(b)		5,182
Total current assets		182,523	87,945			270,468
Property, equipment and software, net		11,493	(9,482)	(b)		2,011
Operating lease right-of-use assets		22,481	(1,068)	(b)		21,413
Other non current assets		1,376	(1,178)	(b)		198
Total assets	$	217,873	$ 76,217		$	294,090
Liabilities and stockholders' equity						
Current liabilities:						
Accounts payable	$	4,287	$ (1,688)	(b)	$	2,599
Accrued expenses and other current liabilities		18,446	(1,097)	(b)		17,349
Deferred revenue		67,993	(11,503)	(b)		56,490
Lease liabilities		5,214	(274)	(b)		4,940
Total current liabilities		95,940	(14,562)			81,378
Liability related to future royalties		68,713				68,713
Lease liabilities, net of current portion		31,295	(934)	(b)		30,361
Other non current liabilities		727				727
Total liabilities		196,675	(15,496)			181,179
Stockholders' equity:						
Common stock, $0.01 par value -- 125,000,000 shares authorized, 63,560,068 shares outstanding at March 31, 2026		636				636
Additional paid-in capital		1,301,701				1,301,701
Accumulated other comprehensive loss		(27)				(27)
Accumulated deficit		(1,281,112)	91,713	(c)		(1,189,399)
Total stockholders' equity		21,198	91,713			112,911
Total liabilities and stockholders' equity	$	217,873	$ 76,217		$	294,090

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

MACROGENICS, INC.
UNAUDITED PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS AND COMPREHENSIVE LOSS
Three Months Ended March 31, 2026
(Amounts in thousands, except share and per share data)

	Historical	Accounting Transaction Adjustments		Pro Forma
Revenues:				
Collaborative and other agreements	$ 570			$ 570
Contract manufacturing	14,054	(14,054)	(d)	—
Royalty revenue	6,151			6,151
Total revenues	20,775	(14,054)		6,721
Costs and expenses:				
Cost of manufacturing services	9,530	(9,530)	(e)	—
Research and development	34,974			34,974
General and administrative	9,710			9,710
Total costs and expenses	54,214	(9,530)		44,684
Loss from operations	(33,439)	(4,524)		(37,963)
Interest and other income	1,554			1,554
Interest and other expense	(4,889)			(4,889)
Net loss from continuing operations	(36,774)	(4,524)		(41,298)
Other comprehensive loss:				
Unrealized loss on investments	(59)			(59)
Comprehensive loss	$ (36,833)	$ (4,524)		$ (41,357)
Basic and diluted net loss from continuing operations per common share	$ (0.58)			$ (0.65)
Basic and diluted weighted average common shares outstanding	63,449,780			63,449,780

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

MACROGENICS, INC.
UNAUDITED PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS AND COMPREHENSIVE LOSS
Twelve Months Ended December 31, 2025
(Amounts in thousands, except share and per share data)

	Historical	Accounting Transaction Adjustments		Pro Forma
Revenues:				
Collaborative and other agreements	$ 87,183			$ 87,183
Contract manufacturing	52,631	(52,631)	(d)	—
Royalty revenue	9,686			9,686
Total revenues	149,500	(52,631)		96,869
Costs and expenses:				
Cost of manufacturing services	36,009	(36,009)	(e)	—
Research and development	147,172			147,172
General and administrative	39,160			39,160
Total costs and expenses	222,341	(36,009)		186,332
Loss from operations	(72,841)	(16,622)		(89,463)
Interest and other income	6,057			6,057
Interest and other expense	(8,508)			(8,508)
Loss before income taxes	(75,292)	(16,622)		(91,914)
Income tax expense (benefit)	(672)			(672)
Net loss from continuing operations	(74,620)	(16,622)		(91,242)
Other comprehensive loss:				
Unrealized gain on investments	28			28
Comprehensive loss	$ (74,592)	$ (16,622)		$ (91,214)
Basic and diluted net loss from continuing operations per common share	$ (1.18)			$ (1.44)
Basic and diluted weighted average common shares outstanding	63,155,096			63,155,096

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

MACROGENICS, INC.

UNAUDITED PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS AND COMPREHENSIVE LOSS
Twelve Months Ended December 31, 2024
(Amounts in thousands, except share and per share data)

	Historical	Accounting Transaction Adjustments		Pro Forma
Revenues:				
Collaborative and other agreements	$ 119,918			$ 119,918
Product sales, net	16,426			16,426
Contract manufacturing	13,057	(13,057)	(d)	—
Government agreements	561			561
Total revenues	149,962	(13,057)		136,905
Costs and expenses:				
Cost of product sales	847			847
Cost of manufacturing services	11,452	(11,452)	(e)	—
Research and development	177,194			177,194
Selling, general and administrative	71,047			71,047
Total costs and expenses	260,540	(11,452)		249,088
Loss from operations	(110,578)	(1,605)		(112,183)
Gain on sale of MARGENZA	36,250			36,250
Interest and other income	9,421			9,421
Interest and other expense	(1,115)			(1,115)
Loss before income taxes	(66,022)	(1,605)		(67,627)
Income tax provision	944			944
Net loss from continuing operations	(66,966)	(1,605)		(68,571)
Other comprehensive loss:				
Unrealized gain on investments	10			10
Comprehensive loss	$ (66,956)	$ (1,605)		$ (68,561)
Basic and diluted net loss from continuing operations per common share	$ (1.07)			$ (1.10)
Basic and diluted weighted average common shares outstanding	62,621,185			62,621,185

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

MACROGENICS, INC.

UNAUDITED PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS AND COMPREHENSIVE LOSS
Twelve Months Ended December 31, 2023
(Amounts in thousands, except share and per share data)

	Historical	Accounting Transaction Adjustments		Pro Forma
Revenues:				
Collaborative and other agreements	$ 30,546			$ 30,546
Product sales, net	17,939			17,939
Contract manufacturing	9,833	(9,833)	(d)	—
Government agreements	431			431
Total revenues	58,749	(9,833)		48,916
Costs and expenses:				
Cost of product sales	619			619
Cost of manufacturing services	7,603	(7,603)	(e)	—
Research and development	166,583			166,583
Selling, general and administrative	52,188			52,188
Total costs and expenses	226,993	(7,603)		219,390
Loss from operations	(168,244)	(2,230)		(170,474)
Gain on royalty monetization arrangement	150,930			150,930
Interest and other income	9,686			9,686
Interest and other expense	(1,430)			(1,430)
Net loss from continuing operations	(9,058)	(2,230)		(11,288)
Other comprehensive loss:				
Unrealized loss on investments	(1)			(1)
Comprehensive loss	$ (9,059)	$ (2,230)		$ (11,289)
Basic and diluted net loss from continuing operations per common share	$ (0.15)			$ (0.18)
Basic and diluted weighted average common shares outstanding	61,929,198			61,929,198

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

MACROGENICS, INC.
NOTES TO UNAUDITED CONSOLIDATED PRO FORMA FINANCIAL INFORMATION
(Amounts in thousands, except share and per share data)
(unaudited)

The following is a description of the transaction accounting adjustments reflected in the unaudited pro forma consolidated financial statements which are consistent with the discontinued operations presentation reflected in the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2026..

(a) Sale Proceeds: Represents the net adjustment of $110.8 million to cash resulting from the sale of the Purchased Assets, which includes gross proceeds of $122.5 million less (i) estimated customary working capital adjustments and (ii) approximately $8.8 million of estimated transaction costs.

(b) Derecognition of the Purchased Assets: Represents the derecognition of assets and liabilities related to the sale of the Purchased Assets. The derecognition of property, equipment and software is net of accumulated depreciation of approximately $70.0 million.

(c) Accumulated deficit: The cumulative adjustments resulted in an adjustment to accumulated deficit of $91.7 million related to the gain recognized upon the derecognition of the Purchased Assets on March 31, 2026. The estimated gain was computed as follows:

(in thousands)		March 31, 2026	
Consideration recognized			
Cash proceeds from sale	$	110,807	(a)
Less: Carrying value of the Purchased Assets		(19,094)	(b)
Estimated gain on derecognition of Purchased Assets	$	91,713	

(d) Contract manufacturing revenue: Represents the elimination of revenue generated by the Purchased Assets.

(e) Cost of manufacturing services: Represents the elimination of costs associated with the revenue generated by the Purchased Assets.