SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

KIORA PHARMACEUTICALS, INC.

(Name of Issuer)

Common Stock, $0.01 par value

(Title of Class of Securities)

49721T507

(CUSIP Number)

04/06/2026

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

☐ Rule 13d-1(b)

☑ Rule 13d-1(c)

☐ Rule 13d-1(d)

SCHEDULE 13G

CUSIP Number(s):	49721T507

1	**Names of Reporting Persons** Perceptive Advisors LLC
2	**Check the appropriate box if a member of a Group (see instructions)** ☐ (a) ☑ (b)
3	**Sec Use Only**
4	**Citizenship or Place of Organization** DELAWARE

Number of Shares Beneficially Owned by Each Reporting Person With:	5	**Sole Voting Power** 0.00
	6	**Shared Voting Power** 442,387.00
	7	**Sole Dispositive Power** 0.00
	8	**Shared Dispositive Power** 442,387.00

9	**Aggregate Amount Beneficially Owned by Each Reporting Person** 442,387.00
10	**Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)** ☐
11	**Percent of class represented by amount in row (9)** 9.99 %
12	**Type of Reporting Person (See Instructions)** IA

SCHEDULE 13G

CUSIP Number(s):	49721T507

1	**Names of Reporting Persons** Joseph Edelman
2	**Check the appropriate box if a member of a Group (see instructions)** ☐ (a) ☑ (b)
3	**Sec Use Only**
4	**Citizenship or Place of Organization** UNITED STATES

Number of Shares Beneficially Owned by Each Reporting Person With:	5	**Sole Voting Power** 0.00
	6	**Shared Voting Power** 442,387.00
	7	**Sole Dispositive Power** 0.00
	8	**Shared Dispositive Power** 442,387.00

9	**Aggregate Amount Beneficially Owned by Each Reporting Person** 442,387.00

10	**Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)** ☐
11	**Percent of class represented by amount in row (9)** 9.99 %
12	**Type of Reporting Person (See Instructions)** IN

SCHEDULE 13G

CUSIP Number(s):	49721T507

1	**Names of Reporting Persons** Perceptive Life Sciences Master Fund, Ltd.		
2	**Check the appropriate box if a member of a Group (see instructions)** ☐ (a) ☑ (b)		
3	**Sec Use Only**		
4	**Citizenship or Place of Organization** CAYMAN ISLANDS		
Number of Shares Beneficially Owned by Each Reporting Person With:	5	**Sole Voting Power** 0.00	
	6	**Shared Voting Power** 442,387.00	
	7	**Sole Dispositive Power** 0.00	
	8	**Shared Dispositive Power** 442,387.00	
9	**Aggregate Amount Beneficially Owned by Each Reporting Person** 442,387.00		
10	**Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)** ☐		
11	**Percent of class represented by amount in row (9)** 9.99 %		
12	**Type of Reporting Person (See Instructions)** CO		

SCHEDULE 13G

Item 1.

(a) **Name of issuer:**

KIORA PHARMACEUTICALS, INC.

(b) **Address of issuer's principal executive offices:**

169 Saxony Rd. Suite 212, Encinitas, CA 92024

Item 2.

(a) **Name of person filing:**

The names of the persons filing this report (collectively, the "Reporting Persons") with respect to the Common Stock, par value $0.01 per share (the "Common Stock") of KIORA PHARMACEUTICALS, INC. (the "Issuer") are:

(i) Perceptive Advisors LLC ("Perceptive Advisors")
(ii) Joseph Edelman ("Mr. Edelman")
(iii) Perceptive Life Sciences Master Fund, Ltd. (the "Master Fund")

(b) **Address or principal business office or, if none, residence:**

The address of the principal business office of each of the Reporting Persons is:
51 Astor Place, 10th Floor, New York, NY 10003

(c) **Citizenship:**

Perceptive Advisors is a Delaware limited liability company.
Mr. Edelman is a United States citizen.
The Master Fund is a Cayman Islands corporation.

(d) **Title of class of securities:**

Common Stock, $0.01 par value

(e) **CUSIP Number(s):**

49721T507

Item 3. **If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**

(a) ☐ **Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);**

(b) ☐ **Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);**

(c) ☐ **Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);**

(d) ☐ **Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);**

(e) ☐ **An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);**

(f) ☐ **An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);**

(g) ☐ **A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);**

(h) ☐ **A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);**

(i) ☐ **A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);**

(j) ☐ **A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution:**

(k) ☐ **Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).**

Item 4. **Ownership**

(a) **Amount beneficially owned:**

This Schedule 13G is being filed to correct and restate information originally reported by the Reporting Persons on a Schedule 13G with respect to the Issuer, filed on April 13, 2026 (Accession No. 0001193125-26-152824) (the "Original Schedule 13G"), which was inadvertently filed under an incorrect Central Index Key ("CIK") number. This corrected Schedule 13G is being filed under the correct CIK number for the Issuer and supersedes the Original Schedule 13G in its entirety. The Reporting Persons have separately requested that the Securities and Exchange Commission staff take appropriate action with respect to the Original Schedule 13G filed under the incorrect CIK, in accordance with SEC guidance regarding correction of filings made under an incorrect CIK account.

The information required by this item with respect to each Reporting Person is set forth in Rows 5 through 9 and 11 of the cover pages to this Schedule 13G. The ownership percentages reported are based on 4,424,387 outstanding shares of Common Stock as of August 5, 2026, as reported in the Issuer's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 7, 2026, and assume the exercise of Warrants (as defined below) held by the Reporting Persons for 3,916 shares of Common Stock.

Neither Perceptive Advisors nor Mr. Edelman directly holds any Common Stock. The Master Fund directly holds (i) 438,471 shares of Common Stock, (ii) pre-funded warrants (the "Pre-Funded Warrants") to purchase 1,134,474 shares of Common Stock at an exercise price of $0.0001 per share, and (iii) common warrants to purchase 7,864,726 shares of Common Stock at an exercise price of $1.94 per share, (together with the Pre-Funded Warrants, the "Warrants"). The terms of the Warrants provide that the Warrants may not be exercised if, after such exercise, the Reporting Persons would beneficially own, as determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended, more than 9.99% of the shares of Common Stock then issued and outstanding. As of the date hereof, this limitation permits the Reporting Persons to exercise Warrants for up to 3,916 shares of Common Stock. Perceptive Advisors serves as the investment manager to the Master Fund. Mr. Edelman is the managing member of Perceptive Advisors.

(b) **Percent of class:**

Perceptive Advisors: 9.99%
Mr. Edelman: 9.99%
Master Fund: 9.99%

(c) **Number of shares as to which the person has:**

(i) Sole power to vote or to direct the vote:

Perceptive Advisors: 0
Mr. Edelman: 0
Master Fund: 0

(ii) Shared power to vote or to direct the vote:

Perceptive Advisors: 442,387
Mr. Edelman: 442,387
Master Fund: 442,387

(iii) Sole power to dispose or to direct the disposition of:

Perceptive Advisors: 0
Mr. Edelman: 0
Master Fund: 0

(iv) Shared power to dispose or to direct the disposition of:

Perceptive Advisors: 442,387
Mr. Edelman: 442,387
Master Fund: 442,387

Item 5. **Ownership of 5 Percent or Less of a Class.**

Not Applicable

Item 6. **Ownership of more than 5 Percent on Behalf of Another Person.**

Not Applicable

Item 7. **Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.**

Not Applicable

Item 8. **Identification and Classification of Members of the Group.**

Not Applicable

Item 9. **Notice of Dissolution of Group.**

Not Applicable

Item 10. **Certifications:**

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under § 240.14a-11.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Perceptive Advisors LLC

Signature: **/s/ Joseph Edelman**

Name/Title: **Joseph Edelman, Managing Member**

Date: **08/10/2026**

Joseph Edelman

Signature: **/s/ Joseph Edelman**
Name/Title: **Joseph Edelman**
Date: **08/10/2026**

Perceptive Life Sciences Master Fund, Ltd.

Signature: **/s/ Joseph Edelman**
Name/Title: **Joseph Edelman, Managing Member**
Date: **08/10/2026**

Exhibit Information

Exhibit 99.1 - Joint Filing Agreement