

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

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-262054**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-265943**

**UNDER THE SECURITIES ACT OF 1933**

**KORU Medical Systems, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of incorporation or organization)

**13-3044880**

(I.R.S. Employer Identification No.)

**100 Corporate Drive  
Mahwah, NJ**

(Address of Principal Executive Offices)

**07430**

(Zip Code)

**Repro Med Systems, Inc. 2021 Omnibus Equity Incentive Plan**  
**Repro Med Systems, Inc. 2015 Stock Option Plan**  
**Individual Restricted Stock Agreement (Time-Based)**  
**Individual Restricted Stock Agreement (Market Cap Growth)**  
**Individual Restricted Stock Agreement (Net Sales Growth)**  
**KORU Medical Systems, Inc. Non-Employee Director Compensation Plan**  
**Individual Employment Agreement (Bonus)**

(Full Title of the Plans)

*Copies of all correspondence to:*

**Heather R. Badami, Esq.**  
**Royer Cooper Cohen Braunfeld LLC**  
**Two Logan Square**  
**100 N. 18th Street, Suite 710**  
**Philadelphia, PA 19103**

(Name and address of agent for service)

**(215) 839-1000**

(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

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 7(a)(2)(B) of the Securities Act.

**EXPLANATORY NOTE**

**REINCORPORATION; ASSUMPTION OF REGISTRATION STATEMENTS**

This Post-Effective Amendment is being filed pursuant to Rule 414 under the Securities Act of 1933, as amended (the "Securities Act"), and constitutes Post-Effective Amendment (the "Amendment") to Registration Statements Nos. 333-262054 and 333-265943 (the "Registration Statements") filed by KORU Medical Systems, Inc., a New York corporation ("KORU Medical NY"), the predecessor of KORU Medical Systems, Inc., a Delaware corporation (the "Company").

The Company succeeded to the interests of KORU Medical NY following a reincorporation effected pursuant to an Agreement and Plan of Merger (the "Reincorporation Merger Agreement"), by and between KORU Medical NY and the Company. The Reincorporation Merger Agreement provided for, among other things, the merger of KORU Medical NY with and into the Company, a wholly owned subsidiary of KORU Medical NY (the "Merger").

The Reincorporation Merger Agreement was approved by the shareholders of KORU Medical NY at the annual meeting of shareholders held on May 6, 2022, for which proxies were solicited pursuant to Section 14(a) of the Securities Exchange Act of 1934,

as amended (the “Exchange Act”). As a result of the Merger and upon the effective date of the Merger, May 16, 2023, each outstanding share of common stock, par value \$0.01 per share, of KORU Medical NY was automatically converted into one share of common stock, par value \$0.01 per share, of the Company.

For purposes of this Amendment and the Registration Statements, any reference to “KORU Medical Systems, Inc.” (i) as of any time prior to the effective time of the Merger shall mean KORU Medical NY and (ii) as of any time after the effective time of the Merger shall mean the Company.

The prospectuses contained in the Registration Statements incorporate by reference all documents filed by KORU Medical NY and the Company under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of the initial filing of the Registration Statement and will incorporate by reference all documents filed by the Company under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act following the date of this Amendment. The prospectuses contained in the Registration Statements, as well as all documents filed by us under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act before the effective time of the Merger and incorporated by reference in the Registration Statement, will not reflect the change in the state of incorporation of the registrant or changes in capital stock, among other things. With respect to such information, or any other information contained or incorporated by reference in the Registration Statements that is modified by information subsequently incorporated by reference in the Registration Statements, the statement or information previously contained or incorporated in the Registration Statements shall also be deemed modified or superseded in the same manner.

The Registration Statements and prospectuses shall remain unchanged in all other respects. Accordingly, this Amendment consists only of this explanatory note and revised versions of the following parts of the Form S-8: Part II, the signatures, the exhibit index and the exhibits filed in connection with this Amendment. In accordance with paragraph (d) of Rule 414 of the Securities Act, except as modified by this Amendment, the Company, as successor issuer to KORU Medical NY, hereby expressly adopts the Registration Statements as its own registration statements for all purposes of the Securities Act and the Exchange Act.

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## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents filed by the Company with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities and Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference herein:

- Our Annual Report on Form 10-K for the year ended December 31, 2022, filed with the Commission on March 8, 2023;
- All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant’s Annual Report referred to in (a) above;
- The description of our common stock set forth in our Form 8-A/A filed with the Commission on May 17, 2023.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, after the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, are incorporated by reference in this Registration Statement and are a part hereof from the date of filing of such documents; except as to any portion of any future annual or quarterly report to stockholders or document or current report furnished under current Items 2.02 or 7.01 of Form 8-K that is not deemed filed under such provisions. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

#### Item 4. Description of Securities.

Not applicable.

#### Item 5. Interests of Named Experts and Counsel.

Not applicable.

#### Item 6. Indemnification of Directors and Officers.

Our certificate of incorporation includes a provision that eliminates the personal liability of directors for monetary damages for any breach of fiduciary duty as a director, except where such liability is imposed under the Delaware General Corporation Law (the “DGCL”). The DGCL provides that a corporation may indemnify an individual made a party to a proceeding because he is or was a director against liability incurred in the proceeding unless (i) the act or omission was material to the matter giving rise to the proceeding and was committed in bad faith or was the result of active and deliberate dishonesty; (ii) the director actually received an improper personal benefit; or (iii) in the case of any criminal proceeding, the director had reasonable cause to believe the act or

omission was unlawful, provided however, that if the proceeding was by or in the right of the corporation, no indemnification may be made if the director is adjudged liable to the corporation. The Board of Directors of the Company (the "Board") may also indemnify an employee or agent of the corporation who was or is a party to any proceeding by reason of the fact that he is or was an employee or agent of the corporation.

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Our certificate of incorporation and bylaws provide that, to the maximum extent permitted by Delaware law and the federal securities laws, we must indemnify and, upon request advance, expenses to a director or officer made, or threatened to be made, a party to any action or proceeding (other than a shareholder derivative action) by reason of such person being a director or officer, if such director or officer acted in good faith for a purpose which he or she reasonably believed to be in, or not opposed to, the best interests of the corporation and, in criminal actions or proceedings, in addition, had no reasonable cause to believe that his or her conduct was unlawful. Indemnification would cover reasonable expenses, including attorneys' fees, judgments, fines, amounts paid in settlement.

The limitation of liability, indemnification and advancement provisions in our certificate of incorporation and bylaws may discourage stockholders from bringing a lawsuit against directors for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against directors and officers.

Insofar as indemnification for liabilities arising under the Securities Act, may be permitted to directors, officers or persons controlling us pursuant to the foregoing provisions, we have been advised that in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

#### Item 7. Exemption for Registration Claimed.

Not applicable.

#### Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
3.1	<a href="#">Certificate of Incorporation of the Company</a> (incorporated by reference to the Company's Form 8-K filed with the Commission on May 17, 2023).
3.2	<a href="#">By-Laws of the Company</a> (incorporated by reference to the Company's Form 8-K filed with the Commission on May 17, 2023).
4.1	<a href="#">Description of Registrant's Securities registered pursuant to Section 12 of the Securities Exchange Act of 1934</a> (incorporated by reference to the Company's Form 8-A/A filed with the Commission on May 17, 2023).
24.1	<a href="#">Power of Attorney</a> (included in signature page)

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#### Item 9. Undertakings.

The undersigned Registrant hereby undertakes:

(a)(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

*Provided, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that

time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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### SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Mahwah, State of New Jersey, on May 17, 2023.

KORU Medical Systems, Inc.

By: /s/ Thomas Adams  
Name: Thomas Adams  
Title: Interim Chief Financial Officer

We, the undersigned officers and directors of KORU Medical Systems, Inc., hereby severally constitute and appoint R. John Fletcher and Linda Tharby, and each of them singly, our true and lawful attorneys with full power to either of them, and to each of them singly, to sign for us and in our names in the capacities indicated below the registration statement on Form S-8 filed herewith and any and all subsequent amendments to said registration statement and generally to do all such things in our names and on our behalf in our capacities as officers and directors to enable KORU Medical Systems, Inc. to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said registration statement and any and all amendments thereto.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Linda Tharby</u> Linda Tharby	Chief Executive Officer and Director (Principal Executive Officer)	May 17, 2023
<u>/s/ Thomas Adams</u> Thomas Adams	Interim Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 17, 2023
<u>/s/ Linda Tharby *</u> R. John Fletcher	Chairman of the Board	May 17, 2023
<u>/s/ Linda Tharby *</u> Robert A. Cascella	Director	May 17, 2023
<u>/s/ Linda Tharby *</u> Donna French	Director	May 17, 2023
<u>/s/ Linda Tharby *</u> Joseph M. Manko, Jr.	Director	May 17, 2023
<u>/s/ Linda Tharby *</u> Shahriar (Shar) Matin	Director	May 17, 2023

\* Pursuant to power of attorney

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