

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

FORM S-8

REGISTRATION STATEMENT 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)

**Individual Non-Qualified Stock Option Award
Individual Restricted Stock Agreement**

(Full Title of the Plans)

Copies of all correspondence to:

**Heather R. Badami, Esq.
Royer Cooper Cohen Braunfeld LLC
Three Logan Square
1717 Arch Street, Suite 4700
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

Pursuant to an individual Restricted Stock Agreement (time-based) and an individual Non-Qualified Stock Option Award, the Registrant will be granted 76,426 shares of restricted Common Stock and options covering 232,297 shares of Common Stock, respectively, on January 2, 2026, each subject to vesting and acceleration thereof, to Eric Schiller as a material inducement to Mr. Schiller's acceptance of employment as the Chief Technology Officer of the Registrant. This Registration Statement registers Common Stock issuable upon exercise of such options, as well as the shares of restricted Common Stock. The inclusion of such shares herein does not necessarily represent a present intention of Mr. Schiller to sell any or all such shares of Common Stock.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

As permitted by the rules of the Securities and Exchange Commission (the "Commission"), this Registration Statement omits the information specified in Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the participant as required by Rule 428(b)(1) under the Securities Act of 1933, as amended (the "Securities Act").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

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

- The Registrant’s Annual Report on Form 10-K for the year ended December 31, 2024, filed with the Commission on March 12, 2025;
- All other reports filed by the Registrant 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 the Registrant’s common stock set forth in our Form 8-A12B/A filed with the Commission on May 17, 2023.

All documents filed by the Registrant 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.

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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 Registrant (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.

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.

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Item 8. Exhibits.

Exhibit Number	Description
3.1	Certificate of Incorporation of the Registrant effective May 16, 2023 (incorporated by reference to the Registrant's Form 8-K, filed with the Securities and Exchange Commission on May 17, 2023).
3.2	By-laws of the Registrant dated May 16, 2023 (incorporated by reference to the Registrant's Form 8-K, filed with the Securities and Exchange Commission on May 17, 2023).
4.1	Description of Registrant's Securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 (incorporated by reference to the Registrant's Form 8-A12B/A filed with the Commission on May 17, 2023).
5.1	Opinion of Royer Cooper Cohen Braunfeld LLC (filed herewith)
23.1	Consent of Independent Registered Public Accounting Firm (filed herewith)
23.2	Consent of Royer Cooper Cohen Braunfeld LLC (included in Exhibit 5.1)
24.1	Power of Attorney (included in signature page)
99.1	Form of Non-Qualified Stock Option Award between KORU Medical Systems, Inc. and Eric Schiller (filed herewith).
99.2	Form of Restricted Stock Agreement between KORU Medical Systems, Inc. and Eric Schiller (filed herewith).
107	Filing Fee Table (filed herewith)

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.

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(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 Registrant 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 January 2, 2026.

KORU Medical Systems, Inc.

By: /s/ Linda Tharby
Name: Linda Tharby
Title: Chief Executive Officer

We, the undersigned officers and directors of KORU Medical Systems, Inc., hereby severally constitute and appoint Linda Tharby and Thomas Adams, 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)	January 2, 2026
<u>/s/ Thomas Adams</u> Thomas Adams	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	January 2, 2026
<u>/s/ R. John Fletcher</u> R. John Fletcher	Chairman of the Board	January 2, 2026
<u>/s/ Robert Cascella</u> Robert A. Cascella	Director	January 2, 2026
<u>/s/ Donna French</u> Donna French	Director	January 2, 2026
<u>/s/ Joseph M. Manko, Jr.</u> Joseph M. Manko, Jr.	Director	January 2, 2026
<u>/s/ Shar Matin</u> Shahriar (Shar) Matin	Director	January 2, 2026
<u>/s/ Edward Wholihan</u> Edward Wholihan	Director	January 2, 2026

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Royer Cooper Cohen Braunfeld LLC

January 2, 2026

KORU Medical Systems, Inc.
100 Corporate Drive
Mahwah, NJ 07430


Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to KORU Medical Systems, Inc., a Delaware corporation (the “**Company**”), in connection with the preparation and filing with the Securities and Exchange Commission (the “**Commission**”) of a Registration Statement on Form S-8 (the “**Registration Statement**”), under the Securities Act of 1933, as amended (the “**Securities Act**”).

The Registration Statement relates to the offer and sale of (i) 76,426 shares of the Company’s restricted common stock, par value \$0.01 per share (the “**Restricted Common Stock**”), issuable pursuant to an individual Restricted Stock Agreement, dated as of January 2, 2026, between the Company and Eric Schiller (the “**Restricted Stock Agreement**”) and (ii) 232,297 shares of the Company’s common stock, par value \$0.01 per share (the “**Common Stock**”), issuable pursuant to an individual Nonqualified Stock Option Award (time-based), dated as of January 2, 2026, between the Company and Eric Schiller (the “**Nonqualified Stock Option Award**,” and collectively with the Restricted Stock Agreement, the “**Awards**”). In this opinion, we refer to the shares of Restricted Common Stock and Common Stock described above as the “**Shares**”.

In connection with this opinion, we have examined instruments, documents, certificates and records which we have deemed relevant and necessary for the basis of our opinion hereinafter expressed including (1) the Registration Statement, including the exhibits thereto, (2) the Company’s Certificate of Incorporation, (3) the Company’s Bylaws, (4) certain resolutions of the Board of Directors of the Company, and (5) such other documents, corporate records, and instruments as we have deemed necessary for purposes of rendering the opinions set forth herein. In such examination, we have assumed (a) the authenticity of original documents and the genuineness of all signatures; (b) the conformity to the originals of all documents submitted to us as copies; (c) the truth, accuracy, and completeness of the information, representations and warranties contained in the records, documents, instruments and certificates we have reviewed; (d) the persons executing the documents examined by us have the legal capacity to execute such documents; (e) the Registration Statement, and any amendments thereto (including post-effective amendments), will have become effective under the Securities Act; and (f) the Shares will be issued and sold in compliance with applicable federal and state securities laws and in the manner stated in the Registration Statement.

 Royer Cooper
Cohen Braunfeld LLC

KORU Medical Systems, Inc.
January 2, 2026
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Based on such examination, we are of the opinion that the Shares have been duly authorized by the Company and, when issued by the Company and delivered to Eric Schiller in accordance with the provisions of the Awards, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement and to the use of this firm’s name under the caption “Legal Matters” in the Registration Statement. In giving the foregoing consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations of the Commission.

We express no opinion as to the laws of any jurisdiction other than the State of Delaware.

Very truly yours,

/s/ Royer Cooper Cohen Braunfeld LLC

Consent of Independent Registered Public Accounting Firm

KORU Medical Systems, Inc.
Mahwah, New Jersey

We consent to the incorporation by reference in this Registration Statement on Form S-8 of KORU Medical Systems, Inc. (the "Company") of our report dated March 12, 2025, related to the financial statements of the Company as of and for the year ended December 31, 2024.

/s/ Cherry Bekaert LLP

Tampa, Florida
January 2, 2026

KORU MEDICAL SYSTEMS, INC.

NONQUALIFIED STOCK OPTION AWARD

This NONQUALIFIED STOCK OPTION AWARD (this “**Agreement**”), dated as of January 2, 2026 (the “**Date of Grant**”), is delivered by KORU Medical Systems, Inc., a Delaware corporation (the “**Company**”), to Eric Schiller, an individual (the “**Grantee**”).

The Compensation Committee of the Board of Directors of the Company (the “**Committee**”) has decided to make a grant of a nonqualified stock option to purchase shares of the Company’s common stock, par value \$0.01 per share (“**Common Stock**”) as an inducement to Grantee’s initial employment with the Company to encourage the Grantee to contribute materially to the growth of the Company, thereby benefiting the Company’s stockholders, and aligning the economic interests of the Grantee with those of the stockholders.

NOW, THEREFORE, the parties to this Agreement, intending to be legally bound hereby, agree as follows:

1. Grant of Option. Subject to the terms and conditions set forth in this Agreement, the Company hereby grants to the Grantee a nonqualified stock option (the “**Option**”) to purchase up to [] ([]) shares of Common Stock (“**Shares**”) at an exercise price of \$5.70 per Share (the “**Strike Price**”).

2. Exercisability of Option. Exercisability of Option. For purposes of this Agreement, the Option granted under this Agreement constitutes the “**Sign-on Options**” referenced in Section 3(c)(i) of the Employment Agreement between the Company and the Grantee dated as of December 11, 2025, (the “**Employment Agreement**”). Except as otherwise provided in Section 3(c)(iv), Section 3(c)(v), or Section 5(b)(iii) of the Employment Agreement, the Option shall become exercisable on the following dates (each, a “**Vesting Date**”): [] Shares on the one (1) year anniversary of the Date of Grant (the “**Vesting Commencement Date**”) and [] Shares on each anniversary of the Date of Grant thereafter until fully vested on the four (4) year anniversary of the Date of Grant, provided the Grantee is employed by the Company on the respective Vesting Date.

3. Option Term.

(a) The Option shall have a term of ten (10) years from the Date of Grant and shall terminate at the expiration of that period, unless it is terminated at an earlier date pursuant to the provisions of this Agreement.

(b) If the Grantee’s employment with the Company (“**Service**”) terminates without cause (as determined by the Committee in its sole discretion) and for any reason other than death or disability, the then vested portion of the Option shall continue to be exercisable until the earlier of the 90th day after the date of the Grantee’s termination of Service or the date the Option expires by its terms. The portion of the Option not vested as of the date of such termination of Service shall expire as of such date and shall not be exercisable thereafter.

(c) If the Grantee’s Service is terminated by the Company for cause (as determined by the Committee in its sole discretion), the Option shall expire on the date of such termination of Service, and no portion shall be exercisable thereafter.

(d) In the event of the Grantee’s termination of Service is due to death or disability during Grantee’s Service, the vested portion of the Option shall continue to be exercisable until the earlier of (i) the date the Option expires by its terms and (ii) the first anniversary of the date of such termination.

(e) In the event of the Grantee’s death occurs after Service termination but during the 90-day period following such termination, the vested portion of the Option shall continue to be exercisable until the earlier of (i) the date the Option expires by its terms and (ii) the first anniversary of the Grantee’s death.

4. Exercise Procedures.

(a) Subject to the provisions of Sections 2 and 3 above, the Grantee may exercise part or all of the exercisable Option by giving the Company written notice to exercise in the manner

provided in this Agreement, specifying the number of Shares as to which the Option is to be exercised and tendering payment for such Shares. The Grantee shall pay an amount equal to the Strike Price multiplied by the number of Shares as to which the Option is to be exercised (the “**Exercise Price**”) (i) by certified or official bank check (or the equivalent thereof acceptable to the Company); (ii) by delivery of shares of Common Stock acquired at least six months prior to the option exercise date and having a Fair Market Value (as determined as of the exercise date) equal to all or part of the Exercise Price and a certified or official bank check (or the equivalent thereof acceptable to the Company) for any remaining portion of the Exercise Price; or (iii) with approval of the Committee, which shall not be unreasonably withheld, by “net exercise”, as a result of which the Grantee will receive (X) the number of Shares as to which the Option is to be exercised less (Y) such number of shares of Common Stock as is equal to (I) the aggregate Exercise Price for the portion of the Option being exercised divided by (II) the Fair Market Value on the date of exercise. “**Fair Market Value**” of a share of Common Stock means (i) if the Common Stock principally trades on a national securities exchange other than the Nasdaq Capital Market, the closing sale price of a share of Common Stock, and (ii) if the Common Stock principally trades on the Nasdaq Capital Market or an over-the counter marketplace, the arithmetic mean of the high and low prices of a share of Common Stock (and if the mean results in a fractional cent, rounded up to the nearest cent), in each case as reported on the last trading day before the option exercise date, provided that such quotations shall have been made within the ten (10) business days preceding the applicable option exercise date. In the event shares of Common Stock are not so traded at the time a determination of their value is required to be made hereunder, the determination of their Fair Market Value shall be made by the Committee in such manner as it deems appropriate provided such manner is consistent with Treasury Regulation Section 1.409A-1(b)(5)(iv).

(b) The Company’s obligation to deliver Shares upon exercise of the Option shall be subject to all applicable laws, rules and regulations and also to such approvals by governmental agencies as may be deemed appropriate by the Committee, including such actions as Company counsel shall deem necessary or appropriate to comply with relevant securities laws and regulations. The Company may require that the Grantee (or other person having the right to exercise the Option) represent that the Grantee (or such other person) is

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purchasing Shares for his/her own account and not with a view to or for sale in connection with any distribution of the Shares, or such other representation as the Committee deems appropriate.

(c) All obligations of the Company under this Agreement shall be subject to the rights of the Company as provided in this Agreement to withhold amounts required to be withheld for any taxes, if applicable. Subject to Committee approval, the Grantee may elect to satisfy any tax withholding obligation of the Company with respect to the Option by having Shares withheld from delivery having a value equal to the amount of the tax withheld. The election must be in a form and manner prescribed by the Committee and shall be subject to the prior approval of the Committee.

5. Restrictions on Exercise. Except as the Committee may otherwise authorize in its sole discretion, in writing, only the Grantee may exercise the Option during the Grantee’s lifetime and, after the Grantee’s death, the Option shall be exercisable (subject to the limitations specified in this Agreement) solely by the legal representatives of the Grantee, or by the person who acquires the right to exercise the Option by will or by the laws of descent and distribution, to the extent that the Option is exercisable pursuant to this Agreement.

6. Adjustments in Authorized Shares and Awards; Corporate Transaction, Liquidation or Dissolution.

(a) Adjustment in Authorized Shares and Awards. In the event that the Committee determines that any dividend or other distribution (whether in the form of cash, shares of Common Stock, or other property), recapitalization, forward or reverse stock split, subdivision, consolidation or reduction of capital, reorganization, merger, consolidation, scheme of arrangement, split-up, spin-off or combination involving the Company or repurchase or exchange of shares or other securities of the Company or other rights to purchase shares or other securities of the Company, or other similar corporate transaction or event affects the Shares such that any adjustment is determined by the Committee to be appropriate in order to prevent dilution or enlargement of the benefits or potential benefits intended to be made available under this Agreement, then the Committee shall, in such manner as it may deem equitable, adjust any or all of (i) the number and type of Shares (or other securities or property) subject to the Option, (ii) the Strike Price with respect to the Option or, if deemed appropriate, make provision for a cash payment to the Grantee, and (iii) the number and kind of Shares underlying the Option. Notwithstanding the foregoing, no such adjustment shall be authorized to the extent that such adjustment would cause the Option to violate Section 424(a) of the Internal Revenue Code of

1986, as amended from time to time (the “**Code**”) or otherwise subject (in the determination of the Committee) any Grantee to taxation under Section 409A of the Code; and *provided further* that the number of Shares subject to the Option shall always be a whole number.

(b) Merger, Consolidation or Similar Corporate Transaction. In the event of a merger or consolidation of the Company with or into another corporation or a sale of substantially all of the stock of the Company (a “**Corporate Transaction**”), unless the Option is assumed by the surviving company in the Corporate Transaction (the “**Surviving Company**”) or replaced with an equivalent award granted by the Surviving Company in substitution for the Option, the Committee shall cancel any portion of the Option that is not vested and nonforfeitable as of the consummation of such Corporate Transaction (unless the vesting of the Option is accelerated by the Committee in its sole discretion or pursuant to a

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written agreement between the Company and the Grantee) and with respect to any vested and nonforfeitable portion of the Option, the Committee may either (i) allow the Grantee to exercise the Option within a reasonable period prior to the consummation of the Corporate Transaction and cancel any portion of the Option that remains unexercised upon consummation of the Corporate Transaction, or (ii) cancel the Option in exchange for a payment (in cash, or in securities or other property) in an amount equal to the amount that the Grantee would have received (net of the Exercise Price with respect to the Option) if such vested Option was settled or distributed or such vested Option was exercised immediately prior to the consummation of the Corporate Transaction. Notwithstanding the foregoing, if an Option is not assumed by the Surviving Company or replaced with an equivalent award issued by the Surviving Company and the Exercise Price with respect to the Option exceeds the Fair Market Value of the shares of Common Stock immediately prior to the consummation of the Corporate Transaction, the Option shall be cancelled without any payment to the Grantee.

(c) Liquidation or Dissolution of the Company. In the event of the proposed dissolution or liquidation of the Company, the Option will terminate immediately prior to the consummation of such proposed action, unless otherwise provided by the Committee. Additionally, the Committee may, in the exercise of its sole discretion, cause the Option to be vested and non-forfeitable and cause any conditions on the Option to lapse, as to all or any part of the Option, including Shares as to which the Option would not otherwise be exercisable or non-forfeitable and allow the Grantee to exercise the Option within a reasonable period prior to the consummation of such proposed action. Any portion of the Option that remains unexercised upon consummation of such proposed action shall be cancelled.

(d) Deferred Compensation. Notwithstanding the forgoing provisions of this Section 6, if the Option constitutes deferred compensation within the meaning of Code Section 409A, no payment or settlement of the Option shall be made pursuant to Sections 6(b) or 6(c), unless the Corporate Transaction or the dissolution or liquidation of the Company, as applicable, constitutes a change in ownership of the Company or a substantial portion of its assets within the meaning of Treasury Regulation Section 1.409A-3(i)(5) or (vii), or change in effective control of the Company within the meaning of Treasury Regulation Section 1.409A(3)(i)(5)(vi).

7. Required Withholding. The Committee in its sole discretion may provide for when taxes are to be withheld in connection with the Option (the “**Tax Date**”). The Grantee may elect to make payment for the withholding of federal, state and local taxes, including Social Security and Medicare, under the Federal Insurance Contributions Act (“**FICA**”) taxes by one or a combination of the following methods:

- (i) payment of an amount in cash equal to the amount to be withheld;
- (ii) delivering part or all of the amount to be withheld in the form of Common Stock valued at its Fair Market Value on the Tax Date;
- (iii) requesting the Company to withhold from those Shares that would otherwise be received pursuant to the Option, a number of Shares having a Fair Market Value on the Tax Date equal to the amount to be withheld; or

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- (iv) withholding from any compensation otherwise due to the Grantee.

The Committee in its sole discretion may provide that the maximum amount of such tax withholding shall not exceed the minimum amount of taxes, including FICA taxes, required to be

withheld under federal, state and local law. An election by Grantee under this subsection is irrevocable. Any fractional share amount and any additional withholding not paid by the withholding or surrender of Shares must be paid in cash. If no timely election is made, the Grantee must deliver cash to satisfy all tax withholding requirements.

8. Interpretation. The Committee shall have the discretionary authority to interpret and construe the Option pursuant to the terms of this Agreement, and the Committee's decisions shall be conclusive as to any questions arising hereunder.

9. Restrictions on Sale or Transfer of Shares. The Grantee agrees that he shall not sell, transfer, pledge, donate, assign, mortgage, hypothecate or otherwise encumber the Shares underlying the Option unless the Shares are registered under the Securities Act of 1933, as amended (the "**Securities Act**"), or the Company is given an opinion of counsel reasonably acceptable to the Company that such registration is not required under the Securities Act.

10. No Employment or Other Rights. The grant of the Option shall not confer upon the Grantee any right to be retained by or in the service of the Company and shall not interfere in any way with the right of the Company to terminate the Grantee's Service at any time. The right of the Company to terminate at will the Grantee's Service at any time for any reason is specifically reserved.

11. No Stockholder Rights. Neither the Grantee, nor any person entitled to exercise the Option, shall have any of the rights and privileges of a stockholder with respect to the Shares subject to the Option, until certificates or book entries for Shares have been issued upon the exercise of the Option.

12. Assignment and Transfers. Except as the Committee may otherwise authorize in its sole discretion, in writing, the Option and the rights and interests of the Grantee under this Agreement may not be sold, assigned, encumbered or otherwise transferred except, in the event of the death of the Grantee, by will or by the laws of descent and distribution. Nothing herein shall be construed as requiring the Committee to honor a domestic relations order except to the extent required under applicable law. In the event of any attempt by the Grantee to alienate, assign, pledge, hypothecate, or otherwise dispose of the Option or any right hereunder, except as provided for in this Agreement, or in the event of the levy or any attachment, execution or similar process upon the rights or interests hereby conferred, the Company may terminate the Option by notice to the Grantee, and the Option and all rights hereunder shall thereupon become null and void. The rights and protections of the Company hereunder shall extend to any successors or assigns of the Company and to the Company's parents, subsidiaries, and affiliates. This Agreement may be assigned by the Company without the Grantee's consent.

13. Applicable Law. The validity, construction, interpretation and effect of this instrument shall be governed by and construed in accordance with the laws of the State of Delaware, without giving effect to the conflicts of laws provisions thereof.

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14. Notice. Any notice to the Company provided for in this instrument shall be addressed to the Company in care of the Chief Financial Officer at the headquarters of the Company, and any notice to the Grantee shall be addressed to such Grantee at the current address shown on the payroll of the Company, or to such other address as the Grantee may designate to the Company in writing. Any notice shall be delivered by hand, or enclosed in a properly sealed envelope addressed as stated above, registered and deposited, postage prepaid, in a post office regularly maintained by the United States Postal Service.

[SIGNATURE PAGE FOLLOWS]

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IN WITNESS WHEREOF, the Company has caused its duly authorized officer to execute this Agreement, and the Grantee has executed this Agreement, effective as of the Date of Grant.

KORU Medical Systems, Inc.

By: _____
Name: Linda Tharby
Title: Chief Executive Officer

I hereby accept the Option described in this Agreement, and I agree to be bound by the terms of this Agreement. I hereby further agree that all of the decisions and determinations of the Committee shall be final and binding.

Grantee: _____
Name: Eric Schiller

[Signature Page to Nonqualified Stock Option Award]

KORU MEDICAL SYSTEMS, INC.

RESTRICTED STOCK AGREEMENT

THIS RESTRICTED STOCK AGREEMENT (this “**Agreement**”), dated as January 2, 2026 (the “**Effective Date**”), is made by and between KORU Medical Systems, Inc., a Delaware corporation, having its principal place of business at 100 Corporate Drive, Mahwah, NJ 07430 (the “**Company**”), Eric Schiller (“**Executive**”).

WHEREAS, Company and Executive have entered into an Employment Agreement dated as of December 11, 2025 (the “**Employment Agreement**”), which provides for the award to Executive of certain shares of the Company’s common stock, par value \$0.01 per share (“**Common Stock**”), subject to certain restrictions as described in this Agreement.

NOW, THEREFORE, in consideration of the mutual promises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the parties hereto agree as follows:

1. Restricted Stock Award. As of the Effective Date, the Company hereby issues to Executive [] ([]) shares of Common Stock (the “**Restricted Stock**”), subject to the restrictions and other conditions of this Agreement and the Employment Agreement (the “**Award**”).

2. Restrictions.

(a) Vesting. For purposes of this Agreement, the shares of Restricted Stock granted under this Agreement constitute the “**Time-Vested Restricted Stock**” referenced in Section 3(c)(ii) of the Employment Agreement. Except as otherwise provided in Section 3(c)(iv), Section 3(c)(v), or Section 5(b)(iii) of the Employment Agreement, the Award shall vest on the following dates (each, a “**Vesting Date**”): 25% of the Award shall vest on the first anniversary of the Effective Date, and the remainder of the Award shall vest 25% at the end of each twelve (12) month period thereafter, provided the Executive is still employed by the Company on the respective Vesting Date.

(b) Forfeiture. Except as otherwise provided in this Agreement, in the event all or a portion of the Award has not vested at the time the employment of Executive with the Company terminates for any reason, the unvested portion of the Award shall thereupon be forfeited immediately and without further action by the Company.

(c) Legend. Until such time as the Award has vested, the Company may, at any time, place legends referencing the restrictions described in this Section 2 and any applicable federal and/or state securities laws restrictions on certificate(s) or other document(s) representing shares of Restricted Stock issued pursuant to this Agreement. The legend may include the following:

“THE SECURITIES REFERENCED HEREIN ARE SUBJECT TO
RESTRICTIONS SET FORTH IN THE AWARD AGREEMENT
BETWEEN THE CORPORATION AND THE REGISTERED HOLDER,

A COPY OF WHICH IS ON FILE AT THE PRINCIPAL OFFICE OF
THE CORPORATION.”

3. Taxes.

(a) Executive understands, acknowledges and agrees that the value of the Restricted Stock is subject to state and federal income taxes and certain rules which require the Company to withhold amounts necessary to pay these taxes. Executive hereby authorizes the Company to reduce the number of shares of Restricted Stock to which Executive is entitled on the Vesting Date by the number of shares of Restricted Stock required to satisfy the tax withholding requirements (based on the Fair Market Value of shares at such time). Such shares of Restricted Stock shall be returned to the Company. Executive’s acknowledgement and acceptance of these tax withholding provisions are conditions precedent to the right of Executive to receive the Restricted Stock under the Employment Agreement and this Agreement. “**Fair Market Value**” of a share of Common Stock (the “**Shares**”) means (i) if the Shares principally trade on a national securities exchange other than the Nasdaq Capital Market, the closing sale

price of a Share, and (ii) if the Shares principally trade on the Nasdaq Capital Market or an over-the-counter marketplace, the arithmetic mean of the high and low prices of a Share (and if the mean results in a fractional cent, rounded up to the nearest cent), in each case as reported on the last trading day before the Vesting Date, provided that such quotations shall have been made within the ten (10) business days preceding the applicable Vesting Date. In the event Shares are not so traded at the time a determination of their value is required to be made hereunder, the determination of their Fair Market Value shall be made by the Company's Board of Directors in such manner as it deems appropriate and in accordance with Section 409A of the Internal Revenue Code of 1986, as amended from time to time (the "**Code**").

(b) In lieu of the reduction of shares delivered described in paragraph (a) above, Executive may pay to the Company the amount of tax required to be withheld in cash, by check or in other form satisfactory to the Company. Such payment must be made by the date which is ten (10) days after the Vesting Date.

(c) The Restricted Stock will be released to Executive when vested and the applicable withholding obligations have been satisfied.

(d) Executive understands that Section 83(a) of the Code taxes as ordinary income the difference between the amount, if any, paid for the shares of Common Stock and the Fair Market Value of such shares at the time the restrictions on such shares lapse. Executive understands that, notwithstanding the preceding sentence, Executive may elect to be taxed at the time of the Vesting Date, rather than at the time the restrictions lapse, by filing an election under Section 83(b) of the Code (an "**83(b) Election**") with the Internal Revenue Service with a copy to the Company within 30 days of the Vesting Date. In the event Executive files an 83(b) Election, Executive will recognize ordinary income in an amount equal to the difference between the amount, if any, paid for the shares of Common Stock and the Fair Market Value of such shares as of the Vesting Date. Executive acknowledges that the foregoing is only a summary of the effect of United States federal income taxation with respect to the award of Restricted Stock hereunder, and does not purport to be complete. EXECUTIVE FURTHER ACKNOWLEDGES THAT THE COMPANY IS NOT RESPONSIBLE FOR FILING EXECUTIVE'S 83(b)

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ELECTION, AND THE COMPANY HAS DIRECTED EXECUTIVE TO SEEK INDEPENDENT ADVICE REGARDING THE APPLICABLE PROVISIONS OF THE CODE, THE INCOME TAX LAWS OF ANY MUNICIPALITY, STATE OR FEDERAL GOVERNMENT OR FOREIGN COUNTRY IN WHICH EXECUTIVE MAY RESIDE, AND THE TAX CONSEQUENCES OF EXECUTIVE'S DEATH.

4. Certain Changes in Capitalization and Reorganization Events. If there is any change in the outstanding shares of Common Stock by reason of a stock dividend or distribution, stock split-up, recapitalization, combination or exchange of shares of Common Stock, or by reason of any merger, consolidation, spinoff or other corporate reorganization in which the Company is the surviving corporation, the number of shares of Restricted Stock subject to the Award shall be equitably adjusted by the Company's Board of Directors, whose determination shall be final, binding and conclusive.

5. Book Entry. The Company shall evidence the Executive's interest by using a restricted book entry account with the Company's transfer agent.

6. Restricted Stock Not Transferable. Prior to vesting, no Restricted Stock or any interest or right therein or part thereof shall be subject to disposition by transfer, alienation, anticipation, pledge, encumbrance, assignment or any other means whether such disposition be voluntary or involuntary or by operation of law by judgment, levy, attachment, garnishment or any other legal or equitable proceedings (including bankruptcy), and any attempted disposition thereof shall be null and void and of no effect; provided, however, that this Section 6 shall not prevent transfers by will or by applicable laws of descent and distribution.

7. Rights as Stockholder. Subject to the provisions of Sections 2(b), 2(c), and 6 in this Agreement, Executive shall exercise all rights and privileges of a shareholder of the Company with respect to the Restricted Stock. Executive shall be deemed to be the holder for purposes of receiving any dividends that may be paid with respect to such shares of Restricted Stock and for the purpose of exercising any voting rights relating to such shares of Restricted Stock, even if some or all of such shares of Restricted Stock have not yet vested, provided that any dividends otherwise payable on the Restricted Stock shall not be paid to Executive from and after the dividend payment date until the Restricted Stock vests, at which time the amount of the dividend shall be paid to Executive.

8. Conformity to Securities Laws. Executive acknowledges that this Agreement is intended to conform to the extent necessary with all provisions of the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and any and all regulations and rules promulgated thereunder by the Securities and Exchange Commission, including without limitation Rule 16b-3 under the Exchange Act. Notwithstanding anything herein to the contrary, the Award is granted only in such a manner as to conform to such laws, rules and regulations. To the extent permitted by applicable law, this Agreement shall be deemed amended to the extent necessary to conform to such laws, rules and regulations.

9. Not a Contract of Employment. Nothing in this Agreement shall confer upon Executive any right to continue in the employ of the Company or shall interfere with or restrict in any way the rights of the Company, which are hereby expressly reserved, to discharge

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Executive at any time for any reason whatsoever, with or without cause, except as may otherwise be provided by any written agreement entered into by and between the Company and Executive.

10. Submission to Jurisdiction; Waiver of Jury Trial.

(a) ANY LEGAL SUIT, ACTION OR PROCEEDING ARISING OUT OF OR BASED UPON THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY MAY BE INSTITUTED IN THE FEDERAL COURTS OF THE UNITED STATES OF AMERICA OR THE COURTS OF THE STATE OF DELAWARE, IN EACH CASE LOCATED IN THE DISTRICT OF DELAWARE, OR THE STATE COURTS SITUATED IN WILMINGTON, DELAWARE, AND EACH PARTY IRREVOCABLY SUBMITS TO THE EXCLUSIVE JURISDICTION OF SUCH COURTS IN ANY SUCH SUIT, ACTION OR PROCEEDING. SERVICE OF PROCESS, SUMMONS, NOTICE OR OTHER DOCUMENT BY MAIL TO SUCH PARTY’S ADDRESS SET FORTH HEREIN SHALL BE EFFECTIVE SERVICE OF PROCESS FOR ANY SUIT, ACTION OR OTHER PROCEEDING BROUGHT IN ANY SUCH COURT.

(b) EACH PARTY ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THEREBY.

11. Notices. All notices and other communications under this Agreement must be in writing and will be deemed given if (i) delivered personally, (ii) sent by internationally recognized overnight courier, (iii) mailed by registered or certified mail (return receipt requested), postage prepaid, or (iv) sent by electronic mail (provided that a copy is also sent by certified or registered mail or by internationally recognized overnight courier) to the parties at the following addresses (or at such other address for a party as such party specifies by like notice):

If to the Company:

KORU Medical Systems, Inc.
100 Corporate Drive
Mahwah, NJ 07430
Attn: Chief Financial Officer
Email: tadams@korumedical.com

If to the Executive:

Eric Schiller
[address]
Email: [e-mail]

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All such notices, consents, requests, demands, waivers and other communications so delivered, mailed or sent shall be deemed to have been received: (i) if by personal delivery, on the day delivered; (ii) if by certified or registered mail, on the earlier of the date of receipt and the third business day after the mailing thereof; (iii) if by next-day or overnight mail or delivery

service such as Federal Express or UPS, on the day delivered; or (iv) if by electronic mail, on the day on which such fax or electronic mail was sent, provided that a copy is also sent by certified or registered mail or by next-day or overnight mail or delivery service such as Federal Express or UPS.

12. Counterparts. This Agreement may be executed in one or more counterparts, and by the parties hereto in separate counterparts, each of which when executed shall be deemed to be an original but all of which taken together shall constitute one and the same agreement.

13. Electronic Execution and Delivery. The parties may execute and deliver this Agreement by facsimile, electronic mail of a .PDF or other electronic means under which the signature of or on behalf of such party can be seen, and such execution and delivery will be considered valid, binding and effective for all purposes.

14. Entire Agreement. This Agreement constitutes the entire agreement and supersedes all prior agreements and understandings, both written and oral, among or between any of the parties with respect to the subject matter hereof and thereof.

15. Priority. In the event of a conflict between this Agreement and the Employment Agreement, including the provisions therein governing accelerated vesting upon a Change of Control Termination (as defined in the Employment Agreement) or vesting upon termination, the Employment Agreement shall control.

[Signature Page Follows]

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IN WITNESS WHEREOF, the parties have executed this Restricted Stock Agreement as of the Effective Date.

EXECUTIVE:

Eric Schiller

COMPANY:

KORU Medical Systems, Inc.

By: _____
Linda Tharby
Chief Executive Officer

[Signature Page to Restricted Stock Agreement]

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CALCULATION OF FILING FEE TABLES

S-8

KORU Medical Systems, Inc.

Table 1: Newly Registered Securities

Security Type	Security Class Title	Notes	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.01 per share	(1)	Other	308,723	\$ 5.70	\$ 1,759,721.10	0.0001381	\$ 243.02
Total Offering Amounts:						\$ 1,759,721.10		243.02
Total Fee Offsets:								0.00
Net Fee Due:								\$ 243.02

Offering Note(s)

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 shall be deemed to cover any additional shares of common stock, par value \$0.01 per share (the “Common Stock”) of the Registrant that may be issued pursuant to the individual Non-Qualified Stock Option Award (time-based) and the individual Restricted Stock Agreement (time-based) to prevent dilution from stock splits, stock dividends or similar transactions.

Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act, and based on the average of the high and low sales prices of the Common Stock, as quoted on the NASDAQ Capital Market tier of the NASDAQ Stock Market on January 2, 2026.