

---

---

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

---

**FORM S-1  
REGISTRATION STATEMENT**  
*UNDER  
THE SECURITIES ACT OF 1933*

---

**CinCor Pharma, Inc.**

(Exact name of registrant as specified in its charter)

---

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**2834**  
(Primary Standard Industrial  
Classification Code Number)

**36-4931245**  
(I.R.S. Employer  
Identification No.)

**230 Third Avenue  
Waltham, MA 02451  
(844) 531-1834**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

---

**Marc de Garidel  
Chief Executive Officer  
CinCor Pharma, Inc.  
230 Third Avenue  
Waltham, MA 02451  
(844) 531-1834**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

---

*Copies to:*

**Divakar Gupta  
Sarah Sellers  
Ryan Sansom  
Cooley LLP  
500 Boylston Street  
Boston, MA 02116  
(617) 937-2300**

**Lisa Firenze  
Glenn R. Pollner  
Ryan S. Brewer  
Wilmer Cutler Pickering Hale & Dorr LLP  
7 World Trade Center  
250 Greenwich Street  
New York, NY 10007  
(212) 230-8800**

---

**Approximate date of commencement of proposed sale to the public:** As soon as practicable after this Registration Statement is declared effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  (333-266674)

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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.

---

**This Registration Statement shall become effective upon filing in accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended.**

---

---

## EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement (the “Registration Statement”) is being filed with the Securities and Exchange Commission (the “Commission”) with respect to the registration of additional shares of common stock, par value \$0.00001 per share, and, in lieu of common stock to certain investors, pre-funded warrants to purchase shares of common stock (collectively, the “Securities”) of CinCor Pharma, Inc. (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”). This Registration Statement incorporates by reference the contents of, including all amendments and exhibits thereto, the Registration Statement on [Form S-1](#) (File No. 333-266674) (the “Prior Registration Statement”), which the Commission declared effective on August 10, 2022.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate offering price of the Securities to be offered in the public offering by \$11,385,000, which includes additional shares of common stock that the underwriters have the option to purchase. The additional Securities that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table filed as Exhibit 107 to the Prior Registration Statement.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

## EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	<a href="#"><u>Opinion of Cooley LLP</u></a>
23.1	<a href="#"><u>Consent of Ernst &amp; Young LLP, independent registered public accounting firm.</u></a>
23.2	<a href="#"><u>Consent of Cooley LLP (included in Exhibit 5.1).</u></a>
24.1	<a href="#"><u>Power of Attorney (included on the signature page of the Registration Statement on Form S-1 (File No. 333-266674), filed with the Commission on August 8, 2020 and incorporated herein by reference).</u></a>
107	<a href="#"><u>Filing Fee Table.</u></a>

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Waltham, Massachusetts, on this 10th day of August, 2022.

### CINCOR PHARMA, INC.

By: /s/ Marc de Garidel  
Marc de Garidel  
Chief Executive Officer

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Marc de Garidel</u> Marc de Garidel	Chief Executive Officer and Director <i>(Principal Executive)</i>	August 10, 2022
<u>/s/ Mary Theresa Coelho, M.B.A.</u> Mary Theresa Coelho, M.B.A.	Chief Financial Officer and Chief Business Development Officer <i>(Principal Financial Officer and Principal Accounting Officer)</i>	August 10, 2022
<u>*</u> James I. Healy, M.D., Ph.D.	Director and Chairman of the Board	August 10, 2022
<u>*</u> David Allison, Ph.D.	Director	August 10, 2022
<u>*</u> Maina Bhaman, M.B.A.	Director	August 10, 2022
<u>*</u> Troy Ignelzi	Director	August 10, 2022
<u>*</u> June Lee, M.D.	Director	August 10, 2022
<u>*</u> Jason Pitts, Ph.D.	Director	August 10, 2022
<u>*</u> John F. Thero	Director	August 10, 2022

\*By: /s/ Marc de Garidel  
Marc de Garidel  
*Attorney-in-Fact*



Divakar Gupta  
+1 212 479 6474  
dgupta@cooley.com

August 10, 2022

CinCor Pharma, Inc.  
230 Third Avenue  
6th Floor  
Waltham, MA 02451

Ladies and Gentlemen:

We have acted as counsel to CinCor Pharma, Inc., a Delaware corporation (the "**Company**"), in connection with the filing by the Company of a Registration Statement on Form S-1 (the "**Initial Registration Statement**") with the Securities and Exchange Commission, including a related prospectus that was included in the Initial Registration Statement (the "**Prospectus**"), and a Registration Statement on Form S-1 related thereto (the "**462(b) Registration Statement**") and, together with the Initial Registration Statement, the "**Registration Statements**") filed pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the "**Securities Act**"), covering an underwritten public offering of (i) up to 8,625,000 shares (the "**Shares**") of the Company's common stock, par value \$0.00001 per share ("**Common Stock**") (including up to 1,125,000 Shares that may be sold by the Company upon exercise of an option to purchase additional shares to be granted to the underwriters) and (ii) pre-funded warrants (the "**Warrants**") to purchase up to 7,500,000 shares of Common Stock (the "**Warrant Shares**").

In connection with this opinion, we have examined and relied upon (a) the Registration Statements and the Prospectus, (b) the form of the Warrants (c) the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, each as currently in effect, and (d) originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below.

We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of the certificates of public officials and the due authorization, execution and delivery of all documents by all persons other than by the Company where due authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware and, as to the Warrants constituting valid and legally binding obligations of the Company, the laws of the State of New York. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

With regard to our opinion regarding the Warrants and the Warrant Shares, (i) we have assumed that the exercise price of the Warrants at the time of exercise will be equal to or greater than the par value of the Common Stock, and (ii) we express no opinion to the extent that future issuances of securities of the Company, including the Warrant Shares, and/or antidilution adjustments to outstanding securities of the Company, cause the Warrants to be exercisable for more shares of the Common Stock than the number that remain available for issuance under the Company's then effective certificate of incorporation.

Cooley LLP 55 Hudson Yards New York, NY 10001  
t: (212) 479-6000 f: (212) 479-6275 cooley.com

With regard to our opinion concerning the Warrants constituting valid and binding obligations of the Company:

(i) our opinion is subject to, and may be limited by, (a) applicable bankruptcy, reorganization, insolvency, moratorium, fraudulent conveyance, debtor and creditor, and similar laws which relate to or affect creditors' rights generally, and (b) general principles of equity (including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing) regardless of whether considered in a proceeding in equity or at law;

(ii) our opinion is subject to the qualification that (a) the enforceability of provisions for indemnification or limitations on liability may be limited by applicable law and by public policy considerations, and (b) the availability of specific performance, an injunction or other equitable remedies is subject to the discretion of the court before which the request is brought;

(iii) we express no opinion with respect to any provision of the Warrants that: (a) relates to the subject matter jurisdiction of any federal court of the United States of America or any federal appellate court to adjudicate any controversy related to the Warrants; (b) specifies provisions may be waived in writing, to the extent that an oral agreement or implied agreement by trade practice or course of conduct has been created that modifies such provision; (c) contains a waiver of an inconvenient forum; (d) provides for liquidated damages, default interest, late charges, monetary penalties, prepayment or make-whole payments or other economic remedies; (e) relates to advance waivers of claims, defenses, rights granted by law, or notice, opportunity for hearing, evidentiary requirements, statutes of limitations, trial by jury, service of process or procedural rights; (f) restricts non-written modifications and waivers; (g) provides for the payment of legal and other professional fees where such payment is contrary to law or public policy; (h) relates to exclusivity, election or accumulation of rights or remedies; or (i) provides that provisions of the Warrants are severable to the extent an essential part of the agreed exchange is determined to be invalid and unenforceable; and

(iv) we express no opinion as to whether a state court outside of the State of New York or a federal court of the United States would give effect to the choice of New York law provided for in the Warrants.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that (i) the Shares, when sold and issued against payment therefor as described in the Registration Statements and the Prospectus, will be validly issued, fully paid and nonassessable, (ii) the Warrants, when duly executed by the Company and delivered against payment therefor as contemplated in the Registration Statements and the Prospectus, will be valid and binding obligations of the Company and (iii) the Warrant Shares, when issued and paid for in accordance with the terms of the Warrants, will be validly issued, fully paid and nonassessable.

Cooley LLP 55 Hudson Yards New York, NY 10001  
t: (212) 479-6000 f: (212) 479-6275 cooley.com

---

August 10, 2022

Page Three

We consent to the reference to our firm under the caption “Legal Matters” in the Prospectus included in the Initial Registration Statement and to the filing of this opinion as an exhibit to the 462(b) Registration Statement.

Sincerely,

Cooley LLP

By: /s/ Divakar Gupta  
Divakar Gupta

Cooley LLP 55 Hudson Yards New York, NY 10001  
t: (212) 479-6000 f: (212) 479-6275 cooley.com



**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption "Experts" and to the incorporation by reference of our report dated March 22, 2022, with respect to the financial statements of CinCor Pharma, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2021, filed with the Securities and Exchange Commission, also incorporated by reference in the Registration Statement (Form S-1 No. 333-266674) and related Preliminary Prospectus of CinCor Pharma, Inc. for the registration of \$247,365,000 aggregate principal amount of shares of its common stock or, in lieu of common stock to certain investors, pre-funded warrants to purchase shares of its common stock.

/s/ Ernst & Young LLP  
Cincinnati, Ohio  
August 10, 2022

## Calculation of Filing Fee Tables

Form S-1

CinCor Pharma, Inc.

Table 1 – Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price <sup>(1)(2)</sup>	Fee Rate	Amount of Registration Fee
Fees to be Paid	Equity	Common stock, \$0.00001 par value per share <sup>(3)(4)</sup>	457(o)	—	—	\$11,385,000	.0000927	\$1,055.3895
Fees to be Paid	Equity	Pre-funded warrants to purchase common stock <sup>(4)</sup>	Other	—	—	—	—	—
Fees to be Paid	Equity	Common stock issuable upon exercise of pre-funded warrants <sup>(4)</sup>	457(o)	—	—	—	—	—
Fees Previously Paid	—	—	—	—	—	—	—	—
		Total Offering Amounts			—	\$11,385,000	—	\$1,055.3895
		Total Fees Previously Paid			—	—	—	—
		Total Fee Offsets			—	—	—	—
		Net Fee Due			—	—	—	\$1,055.3895

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended, or the Securities Act. The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$247,365,000 on a Registration Statement on Form S-1 (File No. 333-266674), which was declared effective by the Securities and Exchange Commission on August 10, 2022. In accordance with Rule 462(b) promulgated under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$11,385,000 is hereby registered, which includes the additional shares of common stock that the underwriters have the option to purchase.
- (2) Pursuant to Rule 416(a) under the Securities Act, this registration statement shall also cover an indeterminate number of additional securities that may from time to time be offered or issued to prevent dilution as a result of share splits, share dividends, dividends or other distributions, reclassifications, or similar transactions.
- (3) Includes shares of common stock that the underwriters have the option to purchase.
- (4) The proposed maximum aggregate offering price of the common stock proposed to be sold in the offering will be reduced on a dollar-for-dollar basis based on the aggregate offering price of the pre-funded warrants offered and sold in the offering (plus the aggregate exercise price of the common stock issuable upon exercise of the pre-funded warrants), and as such the proposed aggregate maximum offering price of the common stock and pre-funded warrants (including the common stock issuable upon exercise of the pre-funded warrants), if any, is \$11,385,000 (including the underwriters' option to purchase additional shares of common stock).