

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

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): July 31, 2024

**THE CORETEC GROUP INC.**

(Exact name of registrant as specified in its charter)

Oklahoma

(State or other jurisdiction  
of incorporation or organization)

000-54697

(Commission  
File Number)

73-1479206

IRS Employer  
Identification No.)

**333 Jackson Plaza, STE 460, Ann Arbor MI**

(Address of Principal Executive Offices)

**48103**

(Zip Code)

**(866) 916-0833**

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
N/A	N/A	N/A

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter)

Emerging Growth Company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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## Item 1.01 Entry Into A Material Definitive Agreement

As previously disclosed, on March 1, 2024, The Coretec Group, Inc. (the “Company”) entered into a Share Exchange Agreement (the “Share Exchange Agreement”) with Core Optics, LLC, a Virginia limited liability company (“Core Optics”), Core Optics Co., Ltd., a Republic of Korea corporation (“Operating Subsidiary”) and Core SS LLC, a Virginia limited liability company (the “Member”), which Member holds all outstanding membership interests in Core Optics. As also previously disclosed, on June 27, 2024, the Company, Core Optics, the Operating Subsidiary and the Member entered into an amendment to the Share Exchange Agreement (the “First Amendment Agreement”), pursuant to which First Amendment Agreement the parties had agreed to certain amendments to the Share Exchange Agreement, including to extend the final date of the Share Exchange Agreement to July 31, 2024.

On July 31, 2024, the parties have entered into an Amendment No. 2 to the Share Exchange Agreement (“Second Amendment Agreement”), to further extend the final date of the Share Exchange Agreement, as amended, to August 15, 2024. All parties continue to progress to complete certain pre-closing and closing conditions, under the Share Exchange Agreement and the First Amendment Agreement.

The foregoing description of the Second Amendment Agreement is a summary and is qualified in its entirety by reference to the full text of the Second Amendment Agreement a copy of which is filed as Exhibit 10.1 to this Current Report and is incorporated herein by reference.

## Forward Looking Statements

This Current Report on Form 8-K contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, that involve risks, uncertainties, and assumptions that are difficult to predict. All statements other than statements of historical fact contained in this Current Report on Form 8-K, including statements regarding future events, our future financial performance, business strategy, and plans and objectives of management for future operations, are forward-looking statements. The Company has attempted to identify forward-looking statements by terminology including “anticipates,” “believes,” “can,” “continue,” “could,” “estimates,” “expects,” “intends,” “may,” “plans,” “potential,” “predicts,” or “should,” or the negative of these terms or other comparable terminology. The forward-looking statements made herein are based on the Company’s current expectations. Actual results could differ materially from those described or implied by such forward-looking statements as a result of various important factors. The forward-looking statements made herein are based on the Company’s current expectations, assumptions, and projections, which could be incorrect. The forward-looking statements made herein speak only as of the date of this Current Report on Form 8-K and the Company undertakes no obligation to update publicly such forward-looking statements to reflect subsequent events or circumstances, except as otherwise required by law.

## Item 9.01 Financial Statements And Exhibits.

d) Exhibits

<b>Exhibit No.</b>	<b>Description</b>
10.1	<a href="#">Second Amendment Agreement</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: August 5, 2024

**The Coretec Group Inc.**

By: /s/ Matthew J. Kappers  
Name: Matthew J. Kappers  
Position: Chief Executive Officer

## Amendment No. 2 to the Share Exchange Agreement

This Amendment No. 2 to the Share Exchange Agreement, dated as of July 31, 2024 (the “**Second Amendment Agreement**”), between The Coretec Group, Inc., an Oklahoma corporation (“**Parent**”), Core Optics, LLC, a Virginia limited liability company (the “**Company**”), Core Optics Co., Ltd., a Republic of Korea corporation (“**Operating Subsidiary**”) and Core SS LLC, a Virginia limited liability company (the “**Member**” and together with the Parent, Company and the Operating Subsidiary, the “**Parties**,” and each, a “**Party**”).

WHEREAS, reference is made to that certain Share Exchange Agreement, dated March 1, 2024 (the “**Agreement**”), by and between the Parties, as amended by the Amendment to the Share Exchange Agreement dated June 27, 2024 (the “**Amendment**” and together with the Agreement, the “**Transaction Documents**” and the transaction contemplated thereunder the “**Transaction**”); and

WHEREAS, the Parties desire to amend the Transaction Documents to amend and supplement certain terms, subject to the conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as below.

1. Definitions. Capitalized terms used and not defined in this Second Amendment Agreement have the respective meanings assigned to them in the Transaction Documents
2. Extension of Final Date: The Final Date as set forth in the Transaction Documents is hereby extended to August 15, 2024.
3. Date of Effectiveness; Limited Effect. This Second Amendment Agreement will become effective on the date first written above (the “**Effective Date**”). Except as expressly provided in this Second Amendment Agreement, all of the terms and provisions of the Transaction Documents are and will remain in full force and effect and are hereby ratified and confirmed by the Parties. Without limiting the generality of the foregoing, the agreements contained herein will not be construed as an amendment to or waiver of any other provision of the Transaction Documents or as a waiver of or consent to any further or future action on the part of either Party that would require the waiver or consent of the other Party. On and after the Effective Date, each reference in the Transaction Documents to “this Agreement,” “the Agreement,” “hereunder,” “hereof,” “herein,” or words of like import, and each reference to the Transaction Documents in any other agreements, documents, or instruments executed and delivered pursuant to, or in connection with, the Transaction Documents, will mean and be a reference to the Transaction Documents as amended by this Second Amendment Agreement.

4. Representations and Warranties. Each Party hereby represents and warrants to the other Party that:

(a) It has the full right, power, and authority to enter into this Second Amendment Agreement and to perform its obligations hereunder and under the Transaction Documents, as amended by this Second Amendment Agreement.

(b) The execution of this Second Amendment Agreement by the individual whose signature is set forth at the end of this Second Amendment Agreement on behalf of such Party, and the delivery of this Second Amendment Agreement by such Party, have been duly authorized by all necessary action on the part of such Party.

(c) This Second Amendment Agreement has been executed and delivered by such Party and (assuming due authorization, execution, and delivery by the other Party) constitutes the legal, valid, and binding obligation of such Party, enforceable against such Party in accordance with its terms.

5. Miscellaneous.

(a) This Second Amendment Agreement is governed by and construed in accordance with the laws of the State of New York, without regard to the conflict of laws provisions of such State.

(b) This Second Amendment Agreement shall inure to the benefit of and be binding upon each of the Parties and each of their respective successors and permitted assigns.

(c) The headings in this Second Amendment Agreement are for reference only and do not affect the interpretation of this Second Amendment Agreement.

(d) This Second Amendment Agreement may be executed in counterparts, each of which is deemed an original, but all of which constitute one and the same agreement.

(e) This Second Amendment Agreement constitutes the sole and entire agreement between the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.

(f) Each Party shall pay its own costs and expenses in connection with this Second Amendment Agreement (including the fees and expenses of its advisors, accountants, and legal counsel).

*[signature page follows]*

IN WITNESS WHEREOF, each of the Parties have executed or caused this Second Amendment Agreement to be executed as of the date first written above.

**PARENT:  
THE CORETEC GROUP, INC.**

By:           /s/ Matthew Kappers          

Name:           Matthew Kappers          

Title:           Chief Executive Officer          

**COMPANY:  
CORE OPTICS LLC**

By:           /s/ David Lee          

Name:           David Lee          

Title:           Managing Director          

**MEMBER:  
CORE SS, LLC**

By:           /s/ Roberto H. Kim          

Name:           Roberto H. Kim (Ho Seok Kim)          

Title:           Managing Director          

**OPERATING SUBSIDIARY:  
CORE OPTICS CO., LTD.**

By:           /s/ Seon Kee Kim          

Name:           Seon Kee Kim          

Title:           Chief Executive Officer