

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

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

Reneo Pharmaceuticals, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

47-2309515
(I.R.S. Employer
Identification No.)

18575 Jamboree Road, Suite 275-S
Irvine, California
(Address of Principal Executive Offices)

92612
(Zip Code)

2021 Equity Incentive Plan
2021 Employee Stock Purchase Plan
(Full titles of the plans)

Gregory J. Flesher
President and Chief Executive Officer
Reneo Pharmaceuticals, Inc.
18575 Jamboree Road, Suite 275-S
Irvine, California 92612
(858) 283-0280
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Jason Kent
Cooley LLP
55 Hudson Yards
New York, New York 10001
(212) 479-6000

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 Accelerated filer

Non-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

This Registration Statement on Form S-8 is being filed by Reneo Pharmaceuticals, Inc. (the "**Registrant**") for the purpose of registering (i) an additional 1,233,600 shares of Registrant's Common Stock, par value \$0.0001 per share ("**Common Stock**"), under the Registrant's 2021 Equity Incentive Plan (the "**2021 Plan**") pursuant to the provisions of the 2021 Plan providing for an automatic increase in the number of shares of Common Stock reserved and available for issuance under the 2021 Plan and (ii) 246,720 additional shares of Common Stock under the Registrant's 2021 Employee Stock Purchase Plan (the "**2021 ESPP**") pursuant to the provisions of the 2021 ESPP providing for an automatic increase in the number of shares of Common Stock reserved and available for issuance under the 2021 ESPP.

INCORPORATION OF DOCUMENTS BY REFERENCE

These additional shares of Common Stock are securities of the same class as other securities for which Registration Statements of the Registrant on Form S-8 relating to the 2021 Plan and the 2021 ESPP are effective. The Registrant previously registered shares of its Common Stock for issuance under the 2021 Plan and 2021 ESPP under Registration Statements on Form S-8 filed with the Securities and Exchange Commission (the "**Commission**") on [April 9, 2021](#) (File No. 333-255140) and [March 23, 2022](#) (File No. 333-263799). Pursuant to General Instruction E to Form S-8, this Registration Statement hereby incorporates by reference the contents of the Registration Statements referenced above.

Item 8. EXHIBITS.

The exhibits to this Registration Statement are listed below:

| Exhibit Number | Description |
|----------------|---|
| 4.1 | <u>Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the Commission on April 13, 2021).</u> |
| 4.2 | <u>Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K, filed with the Commission on April 13, 2021).</u> |
| 4.3 | <u>Form of Common Stock Certificate (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on April 5, 2021).</u> |
| 4.4 | <u>Amended and Restated Investors' Rights Agreement, by and among the Registrant and certain of its stockholders, dated December 9, 2020 (incorporated herein by reference to Exhibit 4.2 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on March 19, 2021).</u> |
| 5.1* | <u>Opinion of Cooley LLP.</u> |
| 23.1* | <u>Consent of independent registered public accounting firm.</u> |
| 23.2* | <u>Consent of Cooley LLP (included in Exhibit 5.1).</u> |
| 24.1* | <u>Power of Attorney (included on the signature page).</u> |
| 99.1 | <u>Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.3 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on April 5, 2021).</u> |
| 99.2 | <u>Forms of (i) Stock Option Grant Notice, Stock Option Agreement and Notice of Exercise, (ii) Stock Option Grant Notice - International, Stock Option Agreement - International and Notice of Exercise - International and (iii) Non-Employee Director Stock Option Grant Notice, Stock Option Agreement and Notice of Exercise – Non-Employee Directors under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.18 to the Registrant's Annual Report on Form 10-K, filed with the Commission on March 27, 2023).</u> |
| 99.3 | <u>Forms of (i) Restricted Stock Unit Award Grant Notice and Award Agreement and (ii) Restricted Stock Unit Award Grant Notice - International and Award Agreement - International under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.5 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on April 5, 2021).</u> |
| 99.4 | <u>Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.6 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on April 5, 2021).</u> |
| 99.5 | <u>Reneo Pharmaceuticals, Inc. UK Sharesave Sub-Plan to the Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.3 to the Registrant's Quarterly Report on Form 10-Q, filed with the Commission on November 12, 2021).</u> |
| 107* | <u>Filing Fee Table.</u> |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Irvine, State of California, on March 27, 2023.

RENEO PHARMACEUTICALS, INC.

By: /s/ Gregory J. Flesher
Gregory J. Flesher
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Gregory J. Flesher and Jennifer P. Lam, and each one of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in their name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to sign any registration statement for the same offering covered by this registration statement that is to be effective on filing pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and all post-effective amendments thereto, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature | Title | Date |
|---|--|----------------|
| <u>/s/ Gregory J. Flesher</u> Gregory J. Flesher | President and Chief Executive Officer (Principal Executive Officer) | March 27, 2023 |
| <u>/s/ Jennifer P. Lam</u> Jennifer P. Lam | Senior Vice President of Finance (Principal Financial and Accounting Officer) | March 27, 2023 |
| <u>/s/ Michael Grey</u> Michael Grey | Executive Chairman | March 27, 2023 |
| <u>/s/ Roshawn A. Blunt</u> Roshawn A. Blunt | Director | March 27, 2023 |
| <u>/s/ Eric M. Dube</u> Eric M. Dube, Ph.D. | Director | March 27, 2023 |
| <u>/s/ Paul W. Hoelscher</u> Paul W. Hoelscher | Director | March 27, 2023 |

Signature**Title****Date**

/s/ Edward T. Mathers

Director

March 27, 2023

Edward T. Mathers

/s/ Bali Muralidhar

Director

March 27, 2023

Bali Muralidhar, M.D., Ph.D.

/s/ Niall O'Donnell

Director

March 27, 2023

Niall O'Donnell, Ph.D.

/s/ Stacey D. Seltzer

Director

March 27, 2023

Stacey D. Seltzer

Jason L. Kent
+1 212 479 6044
jkent@cooley.com

Exhibit 5.1

March 27, 2023

Reneo Pharmaceuticals, Inc.
18575 Jamboree Road, Suite 275-S
Irvine, CA 92612

Ladies and Gentlemen:

You have requested our opinion, as counsel to Reneo Pharmaceuticals, Inc., a Delaware corporation (the "**Company**"), with respect to certain matters in connection with the filing by the Company of a Registration Statement on Form S-8 (the "**Registration Statement**") with the Securities and Exchange Commission (the "Commission") covering the offering of an aggregate of up to 1,480,320 shares of the Company's Common Stock, \$0.0001 par value per share (the "**Shares**"), including (i) 1,233,600 shares issuable pursuant to the Company's 2021 Equity Incentive Plan (the "**Incentive Plan**") and (ii) 246,720 shares issuable pursuant to the Company's 2021 Employee Stock Purchase Plan (together with the Incentive Plan, the "**Plans**").

In connection with this opinion, we have examined and relied upon the Registration Statement and related prospectuses, the Plans, the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, each as currently in effect, and 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 and authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies thereof, the accuracy, completeness and authenticity of certificates of public officials; and the due authorization, execution and delivery, by all persons other than by the Company, of all documents where due authorization, execution and delivery are a prerequisite to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not sought independently to verify such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. 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.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plans, the Registration Statement and related prospectuses, will be validly issued, fully paid and nonassessable (except as to Shares issued pursuant to certain deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

Cooley LLP 55 Hudson Yards New York, NY 10001
t (212) 479-6044 f (212) 479-6275 cooley.com

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission thereunder.

Sincerely,

Cooley LLP

By: /s/ Jason L. Kent
Jason L. Kent

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2021 Equity Incentive Plan and the 2021 Employee Stock Purchase Plan of Reneo Pharmaceuticals, Inc. of our report dated March 27, 2023, with respect to the consolidated financial statements of Reneo Pharmaceuticals, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Diego, California
March 27, 2023

Calculation of Filing Fee Tables
Form S-8
(Form Type)
Reneo Pharmaceuticals, Inc.
(Exact Name of Registrant as Specified in its Charter)
Table 1: Newly Registered Securities

| Security Type | Security Class Title | Fee Calculation Rule | Amount Registered (1) | Proposed Maximum Offering Price Per Unit | Maximum Aggregate Offering Price | Fee Rate | Amount of Registration Fee |
|------------------------|--|----------------------|-----------------------|--|----------------------------------|-----------|----------------------------|
| Equity | Common Stock, \$0.0001 par value per share, issuable under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan | Other | 1,233,600 (2) | \$ 5.88 (3) | \$ 7,253,568.00 (3) | 0.0001102 | \$ 799.35 |
| Equity | Common Stock, \$0.0001 par value per share, issuable under the Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan | Other | 246,720 (4) | \$ 5.00 (5) | \$ 1,233,600.00 (5) | 0.0001102 | \$ 135.95 |
| Total Offering Amounts | | | | | \$ 8,487,168.00 | | \$ 935.30 |
| Total Fee Offsets | | | | | | | \$ - |
| Net Fee Due | | | | | | | \$ 935.30 |

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of the Registrant's Common Stock ("Common Stock") that become issuable under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan (the "2021 Plan") or the Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan (the "2021 ESPP") by reason of any stock dividend, stock split, recapitalization or other similar transaction.
- (2) Represents shares of Common Stock that were automatically added to the shares authorized for issuance under the 2021 Plan on January 1, 2023 pursuant to an "evergreen" provision contained in the 2021 Plan. Pursuant to such provision, on January 1 of each year through January 1, 2031, the number of shares authorized for issuance under the 2021 Plan is automatically increased by: (a) a number equal to 5% of the total number of shares of Common Stock outstanding on December 31 of the preceding calendar year; or (b) a number of shares of Common Stock that may be determined by the Registrant's Board of Directors (the "Board") that is less than the preceding clause (a).
- (3) Estimate is made pursuant to Rule 457(c) and Rule 457(h)(1) of the Securities Act solely for purposes of calculating the registration fee. The price per share and aggregate offering price are based upon the average of the high and low prices of the Common Stock on March 24, 2023, as reported on the Nasdaq Global Market.
- (4) Represents shares of Common Stock that were automatically added to the shares authorized for issuance under the 2021 ESPP on January 1, 2023 pursuant to an "evergreen" provision contained in the 2021 ESPP. Pursuant to such provision, on January 1 of each year through January 1, 2031, the number of shares authorized for issuance under the 2021 ESPP is automatically increased by a number equal to (a) the lesser of (i) 1% of the total number of shares of Common Stock outstanding on December 31 of the preceding

calendar year and (ii) 729,174 shares of Common Stock; or (b) a number of shares of Common Stock that may be determined by the Board that is less than the preceding clauses (a)(i) and (a)(ii).

- (5) Estimate is made pursuant to Rule 457(c) and Rule 457(h)(1) of the Securities Act solely for purposes of calculating the registration fee. The price per share and aggregate offering price are based upon the average of the high and low prices of the Common Stock on March 24, 2023, as reported on the Nasdaq Global Market, multiplied by 85%, which is the percentage of the price per share applicable to purchases under the 2021 ESPP.
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