

Risk Factors Comparison 2025-03-31 to 2024-03-28 Form: 10-K

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The laws of some foreign countries do not protect proprietary rights to the same extent or in the same manner as the laws of the United States. We may encounter significant problems in protecting and defending our intellectual property both in the United States and abroad. Further, governments may in the future alter intellectual property rights in a manner adverse to us or to our third- party collaborators, including actions taken at the international level. For example, in June 2022 member countries of the World Trade Organization (“WTO”) agreed to implement a multi- jurisdictional five- year waiver of patent protection with respect to vaccines that target COVID- 19 in an effort to fight the pandemic and allow for a more equal distribution of resources, particularly for developing countries, towards that goal. This resulted from ongoing discussions among WTO member countries which began in 2020 with a proposal for a more extensive waiver that would have covered patents for COVID- 19 related diagnostics and therapeutics as well as vaccines. The WTO waiver, together with similar actions that may be taken with respect to COVID- 19- related products or other products in which we are or may become involved could materially diminish or eliminate our ability to protect the underlying intellectual property rights we rely on for such products, including those licensed from third parties, and as a result any potential competitive advantage would be lost. If we are unable to prevent material disclosure of the non- patented intellectual property related to our technologies to third parties, and there is no guarantee we will have any such enforceable trade secret protection, we may not be able to establish or maintain a competitive advantage in our market, which could materially adversely affect our business, results of operations and financial condition. If third- party intellectual property infringement claims are asserted against us, it may prevent or delay our development and commercialization efforts and have a material adverse effect on our business and future prospects. Our commercial success depends in part on our avoiding infringement on the patents and proprietary rights of third parties. There is substantial litigation, both within and outside the United States, involving patent and other intellectual property rights in the biotechnology and pharmaceutical industries, including patent infringement lawsuits, interferences, oppositions, and reexaminations and other post- grant proceedings before the U. S. Patent and Trademark Office, and corresponding foreign patent offices. Numerous U. S. and foreign issued patents and pending patent applications, which are owned by third parties, exist in the fields in which we and our partners are pursuing product candidates. As the biotechnology and pharmaceutical industries expand and more patents are issued, the risk increases that our product candidates may be subject to claims of infringement of the patent rights of third parties. Third parties may assert that we are employing their proprietary technology without authorization. There may be third- party patents or patent applications with claims to materials, formulations, methods of manufacture or methods for treatment related to the use or manufacture of our product candidates. Because patent applications can take many years to issue, there may be patent applications currently pending that may later result in patents that our product candidates may infringe upon. Third parties may obtain patents in the future and claim that use of our technologies infringes on these patents. If any third- party patents were to be held by a court of competent jurisdiction to cover the manufacturing process of any of our product candidates, any molecules formed during the manufacturing process or any final product itself, the holders of any such patents may be able to block our ability to commercialize such product candidate unless we obtained a license under the applicable patents, or until such patents expire. Similarly, if any third- party patents were to be held by a court of competent jurisdiction to cover aspects of our formulations, processes for manufacture or methods of use, including combination therapy, the holders of any such patents may be able to block our ability to develop and commercialize the applicable product candidate unless we obtained a license or until such patent expires. In either case, such a license may not be available on commercially reasonable terms or at all. Parties making intellectual property claims against us may obtain injunctive or other equitable relief, which could block our ability to further develop and commercialize one or more of our product candidates. Defense of these claims, regardless of their merit, involves substantial litigation expense and diversion of our management’s attention from our business. If a claim of infringement against us succeeds, we may have to pay substantial damages, possibly including treble damages and attorneys’ fees for willful infringement, pay royalties, redesign our infringing products or obtain one or more licenses from third parties, which may be impossible or require substantial time and monetary expenditure. Because of the costs involved in defending patent litigation, we may in the future lack the capital to defend our intellectual property rights. We may in the future be involved in lawsuits to protect or enforce our patents or the patents of our licensors, which could be expensive, time- consuming and unsuccessful. Competitors may infringe on our patents or the patents of our licensors. To counter such infringement or unauthorized use, we may be required to file infringement claims, or we may be required to defend the validity or enforceability of such patents, which can be expensive and time- consuming. In an infringement proceeding, a court may decide that either one or more of our patents or our licensors’ patents is not valid or is unenforceable or may refuse to stop the other party from using the technology at issue because our patents do not cover that technology. An adverse result in any litigation or defense proceedings could put one or more of our patents at risk of being invalidated or interpreted narrowly and could put our patent applications at risk of not being issued. Interference proceedings provoked by third parties or brought by us may be necessary to determine the priority of inventions regarding our patents or patent applications or those of our partners or licensors. An unfavorable outcome could require us to cease using the related technology or to license rights to it from the prevailing party. Our business could be harmed if the prevailing party does not offer us a license on commercially reasonable terms. Our defense of litigation or interference proceedings may fail and, even if successful, may cause us to incur substantial costs and distract the attention of our management and other employees. We may not be able to prevent, alone or with our licensors, misappropriation of our intellectual property rights, particularly in countries where the laws may not protect those rights as fully as in the United States. Because of the substantial amount of discovery required in intellectual property litigation, there is a risk that some of our confidential information could be compromised by disclosure during this type of litigation. There could also be public announcements of the results of hearings, motions or other interim proceedings or developments. If securities analysts or investors perceive these results to be negative, it could have a material adverse effect on the price of our common stock. We may need to obtain additional licenses to intellectual property rights from third parties. We may need to obtain additional licenses from third parties to advance our research or allow commercialization of our product candidates. We may fail to obtain these licenses at a reasonable cost or on reasonable terms, if at all. In that event, we would be unable to further develop and commercialize one or more of our product candidates, which could harm our business significantly. We cannot provide any assurances that third- party patents do not exist that might be enforced against our products, resulting in either an injunction prohibiting our sales, or, with respect to our sales and other activities, an obligation on our part to pay royalties and / or other forms of compensation to third parties. The licensing and acquisition of third- party intellectual property rights is a competitive practice, and companies that may be more established, or have greater resources than we do, may also be pursuing strategies to license or acquire third- party intellectual property rights that we may consider necessary or attractive in order to develop and commercialize our product candidates. More established companies may have a competitive advantage over us due to their larger size and cash resources or greater clinical development and commercialization capabilities. We may not be able to successfully complete such negotiations and ultimately acquire the rights to the intellectual property surrounding product candidates that we may seek to acquire, in which case our business could be harmed. We may be subject to claims that our employees, consultants or independent contractors have wrongfully used or disclosed confidential information of third parties. We employ individuals previously employed at other biotechnology or pharmaceutical companies. We may be subject to claims asserting that we or our employees, consultants or independent contractors have inadvertently or otherwise used or disclosed confidential information of our employees’ former employers or other third parties. We may also be subject to claims that former employers or other third parties have an ownership interest in our patents. Litigation may be necessary to defend against these claims. There is no guarantee of success in defending these claims, and if we succeed, litigation could cause substantial cost and be a distraction to our management and other employees. Because we face significant competition from other biotechnology and pharmaceutical companies, our operating results will suffer if we fail to compete effectively. The biotechnology and pharmaceutical industries are intensely competitive. See “Business- Competition” at page ~~10-9~~ for a description of the competitive environment we face. We have competitors both in the United States and internationally, including major multinational pharmaceutical companies, biotechnology companies and universities and other research institutions. Our competitors have substantially greater financial, technical and other resources, such as larger research and development staff and experienced marketing and manufacturing organizations. This enables them, among other things, to make greater research and development investments and efficiently utilize their research and development costs. Additional mergers and acquisitions in the biotechnology and pharmaceutical industries may cause even more resources being concentrated in our competitors. Additionally, smaller or early- stage companies of which we may not be aware could also prove to be material competitors, particularly through collaborative arrangements with larger, more well- established companies or by competing with us for limited resources and strategic alliances with our current or prospective partners. Competition may increase further because of advances in the commercial applicability of technologies and greater availability of capital for investment in these industries. Our competitors may develop, acquire or license drug products that are more effective or less costly than any product candidate we may develop. The programs we are focusing on are in a preclinical ~~or~~ early clinical development stage and are targeted toward indications for which there are approved products on the market or product candidates in clinical development. We will face competition from other drugs that are or will be approved for the same therapeutic indications. Our ability to compete successfully will depend largely on our ability to leverage our experience in drug discovery and development to: • discover and develop therapeutics superior to other products in the market; • attract and retain qualified scientific, product development and commercial personnel; • obtain patent and / or other proprietary protection for our technology platform and product candidates; • obtain required regulatory approvals; and • successfully collaborate with pharmaceutical companies in the discovery, development and commercialization of new therapeutics. The availability of our competitors’ products could limit the

demand, and the price we can charge, for any products we may develop and commercialize. ~~For example, the widespread distribution of COVID-19 treatments and vaccines will reduce the demand for any therapeutic product we develop to treat symptoms caused by the virus, particularly as new competing products are developed and approved by the FDA and other regulators.~~ We will not achieve our business plan if the acceptance of our products is inhibited by price competition or the reluctance of physicians to switch from existing drug products to our products, or if physicians switch to other new drug products or reserve our products for use in limited circumstances. Additionally, the biopharmaceutical industry is characterized by rapid technological and scientific change, and we may not be able to adapt to these rapid changes to the extent necessary to keep up with competitors or at all. The inability to compete with existing or subsequently introduced drug products would have a material adverse impact on our business, financial condition and prospects. Established pharmaceutical companies may invest heavily to accelerate discovery and development of novel compounds or to in-license novel compounds that could make our product candidates less competitive. Any new product that competes with an approved product must typically demonstrate advantages, such as in efficacy, convenience, tolerability or safety, to overcome price competition and to succeed. Our competitors may obtain patent protection, receive approval by FDA and / or foreign regulatory authorities or discover, develop and commercialize product candidates before we do, which would have a material adverse impact on our business. Our business could be negatively impacted by cybersecurity threats and other security threats and disruptions. Because our business relies on proprietary technology and computer systems, we face certain security threats, including threats to our information technology infrastructure, attempts to gain access to our proprietary or confidential information, threats to physical security, and domestic terrorism events. Our information technology networks and related systems are critical to the operation of our business and our research and development efforts. We are also involved with information technology systems for certain third parties, which generally face similar security threats. Cybersecurity threats in particular, are persistent, evolve quickly and include, but are not limited to, computer viruses, attempts to access information, denial of service and other electronic security breaches believe that we have implemented appropriate measures and controls and invested in skilled information technology resources to appropriately identify threats and mitigate potential risks, but there can be no assurance that such actions will be sufficient to prevent disruptions to critical systems, the unauthorized release of confidential information or corruption of data. A security breach or other significant disruption involving these types of information and information technology networks and related systems could: • disrupt the proper functioning of these networks and systems and therefore its operations and / or those of third parties on which we rely; • result in the unauthorized access to, and destruction, loss, theft, misappropriation or release of, our proprietary, confidential, sensitive or otherwise valuable information, or that of third parties with which we collaborate or otherwise depend, which others could use to compete against us or for disruptive, destructive or otherwise harmful purposes and outcomes; • delay or compromise preclinical or clinical studies or the analysis and use of data collected in our efforts to develop product candidates; • require significant attention and resources of management and key personnel to remedy any damages or other adverse consequences that result; • subject us to claims for breach of contract, damages, credits, penalties or termination with respect to our relationships with third parties, or regulatory actions by governmental agencies; and • damage our reputation with industry participants, existing or prospective strategic alliances, and the public generally. Any or all of the foregoing could have a material negative impact on its business, financial condition and prospects. Failure of our information technology infrastructure to operate effectively could adversely affect our business. We depend on information technology infrastructure to pursue our business objectives and development efforts with respect to our product candidates. If a problem occurs that impairs this infrastructure, including as a result of an outage or malfunctioning of the hardware and software comprising or contributing to the information technology, the resulting disruption could impede our ability to proceed with research objectives in a timely manner, or otherwise carry on business in the normal course. Any such events could cause us to lose opportunities or progress with respect to product candidates or strategic alliances, and could require us to incur significant expense to remediate. Artificial intelligence presents risks and challenges that can negatively impact our business. Artificial intelligence- based platforms and tools are increasingly being used in the biopharmaceutical, pharmaceutical, and consumer health industries. As with many technological innovations, artificial intelligence presents risks and challenges that could impact our business. While our current use of artificial intelligence- based platforms or tools in our business is relatively minimal, many of our competitors have begun utilizing artificial intelligence tools to aid in the development of pharmaceutical products. Our decision to not implement artificial intelligence platforms or tools may put us at a competitive disadvantage in comparison to competitors who currently use artificial intelligence platforms and tools in the development of pharmaceutical products. As artificial intelligence expands, our competitors, which may have significantly greater financial and human capital resources, may use artificial intelligence to further their research efforts and advance competitive product candidates through clinical trials. In the future, we may adopt and integrate artificial intelligence platforms and / or tools into our business. Further, any third- party collaborators may incorporate artificial intelligence platforms and tools into their business without disclosing this to us, and the providers of these artificial intelligence platforms and tools may not meet existing or rapidly evolving regulatory or industry standards with respect to privacy and data protection. If our third- party collaborators who use artificial intelligence platforms or tools experience an actual or perceived breach related incident because of the use of artificial intelligence, we may lose valuable intellectual property, confidential information, and suffer reputational damage. Further, bad actors around the world use increasingly sophisticated methods, including the use of artificial intelligence, to engage in illegal activities involving the theft and misuse of personal information, confidential information, and intellectual property. Any of these outcomes could damage our reputation, result in the loss of valuable property and information, and adversely impact our business. The commercial success of our product candidates will depend upon the acceptance of these product candidates by the medical community, including physicians, patients and healthcare payors. Assuming one or more product candidates achieve regulatory approval and we commence marketing such products, the market acceptance of any product candidates will depend on several factors, including: • demonstration of clinical safety and efficacy compared to other products; • the relative convenience, ease of administration and acceptance by physicians, patients and healthcare payors; • the prevalence and severity of any adverse effects or serious adverse effects; • limitations or warnings in the label approved by FDA and / or foreign regulatory authorities for such products; • the timing of market introduction of our products relative to competitive products and the availability of alternative treatments; • pricing and cost- effectiveness; • the execution and effectiveness of our or any partners' sales and marketing strategies; • our ability to obtain hospital formulary approval; and • our ability to obtain and maintain sufficient third- party payor coverage or reimbursement. If we obtain regulatory approval for one product candidate, we expect sales to generate substantially all of our product revenues, and as such, the failure of such product to find market acceptance would adversely affect our results of operations. If insurance and / or government coverage and adequate reimbursement are not available for our product candidates, it could impair our ability to achieve and maintain profitability. Market acceptance and sales of any product candidates we develop will depend on coverage and reimbursement policies of third- party payors. Government authorities and third- party payors, such as private health insurers, hospitals and health maintenance organizations, decide which drugs they will pay for and establish reimbursement levels. Coverage and adequate reimbursement may not be available for some or all of our product candidates. As patients generally rely on third- party payors to reimburse all or part of the costs associated with their treatment, inadequate reimbursement amounts may reduce the demand for, or the price of, our future products. Thus, the availability of adequate coverage and reimbursement from governmental healthcare programs, such as Medicare and Medicaid, and commercial payors is critical to new product acceptance. **As the Trump Administration continues to pursue various means of de- regulation and reduced government spending, funding for these types of programs may become less available to market participants and consumers, which would reduce a prospective market for the products we are seeking to develop.** Obtaining coverage and reimbursement approval of a product from a government or other third- party payor is a time- consuming and costly process, and no uniform policy of coverage and reimbursement for products exists among third- party payors in the United States. A primary trend in the U. S. healthcare industry is cost containment. Third- party payors have attempted to control costs by limiting coverage and the amount of reimbursement for particular products. Further, third- party payors are increasingly challenging prices charged for pharmaceutical products, and many third- party payors may refuse to provide coverage and reimbursement for particular drugs when an equivalent generic drug or a less expensive therapy is available. There can be no assurance that coverage and reimbursement will be available for any product we commercialize. Even if we obtain coverage for a given product, the resulting reimbursement payment rates might not be adequate for us to achieve or sustain profitability or may require co- payments that patients find unacceptable. If reimbursement is not available, or is available at limited levels, we may not be able to successfully commercialize product candidates we develop. Due to the ~~Recent change in presidential administration in the U. S. United States presidency and upcoming election.~~ we and our industry face uncertainty including the potential for **increased regulation reduced government funding of research programs and staff and resource reductions at the FDA and other government agencies**, which may adversely affect our business. **Since taking office in January 2025, President Biden- Trump and his cabinet have expressed an intention of and undertaken efforts to reduce the size and spending of the federal government. As part of this initiative, President Trump established the Department of Government Efficiency (“ DOGE ”), which is tasked with reducing government spending and increasing efficiency of the federal government and its component agencies. Since its establishment, DOGE has taken action aimed at reducing the workforce of the federal government expressed a desire to make healthcare more affordable, including adopting new laws and working with eliminating other expenditures, such as facility leases, used by the federal government and its component agencies. While these and other actions taken by the Trump Administration could be viewed as a part of a larger goal of de- regulation, a consequence of these developments and other actions taken by DOGE or the Trump Administration generally could be reduced resources, employees and contractors at the FDA and other federal agencies on in a manner which may our operations depend or through which regulatory approvals are or will be required for us and our product candidates and programs. For example, less staff and resources at the FDA could result in the approval process for clinical trials or product candidates having a longer duration or being more costly to expedite. Additionally, government funding for research and development programs such as those we are pursuing could be significantly reduced, which could have the effect of limiting or eliminating our ability to access the capital**

needed to fund our programs. Any of these or other outcomes of President Trump's term and government action generally, which remain uncertain, could materially adversely affect our business through an increase in regulatory efforts. At the senior administrative level, new regulators with a regulatory zeal may tighten existing regulations and that approach may also be taken in the routine interactions between staff and our scientists and others. For example, in December 2023, the Biden Administration announced its intention to lower prescription drug costs and address certain features of the current healthcare sector, such as the focus on insurance and consolidation. These rules or other regulatory developments which may occur in the future could have an adverse impact, directly or indirectly, on our operations or on the operations of our collaborators. These trends and potential future government action, particularly at the federal level, are highly uncertain and we expect will be dependent to some extent on the outcome of the next presidential election later this year. If President Biden is elected for another four-year term, he could take further action on the issues his administration has previously addressed. Contrarily, if former President Trump (or another Republican candidate) were elected, there will be a de-emphasis on regulation. Increased regulation and enforcement may lead to increased costs and further delays in getting approvals, which may adversely affect our business. Pricing pressures on our drug candidates, including as the result of proposed legislative changes, may negatively impact our future results of operations. There have been numerous legislative and regulatory proposals to change the healthcare system in the United States and in some foreign jurisdictions that could affect our ability to sell products profitably. President Biden has expressed support for implementing a new health plan that would rely on a "Medicare-like" public option for individuals who are not on Medicare and transition to a Medicare-for-All single payor system in the future. Among other things, such a system may seek to: • lower prescription prices by permitting Medicare to negotiate prices; • limit price increases and pricing control by private sector industry participants; • set prices for drugs which do not have competition; and • permit consumers to buy prescriptions from other countries. Additionally, beginning in 2022 the Biden administration proposed legislation and policy changes to implement a number of regulatory changes to make affordable healthcare available for a larger number of Americans, including by lowering the costs of prescription drugs. A 2022 legislative proposal included measures that would allow the government to negotiate prices of certain prescription drugs under Medicare and would redesign the Medicare Part D benefit to limit patient out-of-pocket drug costs and shift liabilities among stakeholders, including manufacturers. Following the proposal, the Inflation Reduction Act was enacted later in 2022 which provides for lower cost prescription drugs and vaccines in Medicare and other federal programs, including by establishing a \$ 2, 000 annual cap on out-of-pocket drug costs for Medicare participants beginning in 2025. In a similar vein, in October 2022, President Biden issued an executive order to address concerns about the high costs of prescription drugs in the U. S., wherein the Secretary of the Department of Health and Human Services ("HHS") was tasked with evaluating potential new health care payment and delivery models designed to lower drug costs and promote access to innovative drug therapies for beneficiaries enrolled in the Medicare and Medicaid programs, including models that may lead to lower cost-sharing for commonly used drugs and support value-based payment that promotes high-quality care. In its responsive report, the HHS indicated that it was "full steam ahead in delivering cost savings" and identified three potential price-reducing models for further consideration, as well as other areas for further research. A similar initiative covering a broader scope of activities and intended actions (including addressing drug prices and industry consolidation and control) was again released by the White House in December 2023. Like the Inflation Reduction Act, certain of the recent or newly proposed regulatory changes will be subject to Congressional approval, and we cannot predict what, if any, of these broad proposals or other legislation or regulation will pass or otherwise be implemented, particularly with a divided Congress. At the state level, individual states are increasingly aggressive in passing legislation and implementing regulations designed to control drug pricing, including price or patient reimbursement constraints, discounts, restrictions on certain product access and marketing cost disclosure and transparency measures. In addition, regional healthcare authorities and individual hospitals are increasingly using bidding procedures to determine which pharmaceutical products and suppliers will be included in their prescription drug and other healthcare programs. These measures could reduce the ultimate demand for our products, or put pressure on our product pricing. The availability of generic treatments may also substantially increase pricing pressures on, and reduce reimbursement for, our future products. The potential application of user fees to generic drug products may expedite approval of additional generic drug treatments. We expect to experience additional pricing pressures in connection with the sale of any of our products, due to the trend toward managed healthcare, the increasing influence of health maintenance organizations and additional legislative changes. In some non-U. S. jurisdictions, the proposed pricing for a drug must be approved before it may be lawfully marketed. The requirements governing drug pricing vary widely from country to country. The European Union, or EU, provides options for its member states to restrict the range of medicinal products for which their national health insurance systems provide reimbursement and to control the prices of medicinal products for human use **us**. A member state may approve a specific price for the medicinal product or it may instead adopt a system of direct or indirect controls on the profitability of the company placing the medicinal product on the market. There can be no assurance that any country that has price controls or reimbursement limitations for pharmaceutical products will allow favorable reimbursement and pricing arrangements for our products, if any are approved. Historically, products launched in the EU do not follow price structures of the U. S. and tend to be priced significantly lower. If we are unable to establish sales and marketing capabilities or enter into agreements with third parties to market and sell our product candidates, we may be unable to generate any revenues from product sales. We do not have a team with experience in the sales, marketing and distribution of pharmaceutical products and the cost of establishing and maintaining such an organization may exceed the cost-effectiveness of doing so. To market any products that may be approved, we must build our sales, marketing, managerial and other non-technical capabilities or arrange with third parties to provide these services. Our current and future partners may not dedicate sufficient resources to the commercialization of our product candidates or may otherwise fail in their commercialization efforts due to factors beyond our control. If we are unable to establish effective alliances to enable the sale of our product candidates to healthcare professionals and in geographical regions, including the United States, that will not be covered by our own marketing and sales force, or if our potential future strategic partners do not successfully commercialize the product candidates, our ability to generate revenues from product sales will be adversely affected. If we are unable to establish adequate sales, marketing and distribution capabilities, whether independently or with third parties, we may not be able to generate sufficient product revenue and may not become profitable. We will be competing with many companies that have extensive and well-funded marketing and sales operations. Without an internal team or the support of a third-party to perform marketing and sales functions, we may be unable to compete successfully against these more established companies. If we obtain approval to commercialize any approved products outside of the United States, a variety of risks associated with international operations could materially adversely affect our business. If any of our product candidates are approved for commercialization, we may enter into agreements with third parties to market them on a worldwide basis or in more limited geographical regions. We expect we will be subject to additional risks related to entering into international business relationships, including: • different regulatory requirements for drug approvals in foreign countries; • reduced protection for intellectual property rights; • unexpected changes in tariffs, trade barriers and regulatory requirements; • economic weakness, including inflation, or political instability in foreign economies and markets; • compliance with tax, employment, immigration and labor laws for employees living or traveling abroad; • foreign taxes, including withholding of payroll taxes; • foreign currency fluctuations, which could cause increased operating expenses and reduced revenues, and other obligations incident to doing business in another country; • workforce uncertainty in countries where labor unrest is endemic; • the impact of any war or hostilities such as the Russian invasion of Ukraine; • production shortages resulting from any events affecting raw material supply or manufacturing capabilities abroad; and • business interruptions resulting from geopolitical actions, including war and terrorism, or natural disasters including earthquakes, typhoons, floods and fires. If we lose key management or scientific personnel, cannot recruit qualified employees, directors, officers, or other personnel or experience increases in our compensation costs, our business may materially suffer. We depend on principal members of our executive and research teams; the loss of whose services may adversely impact the achievement of our objectives. We are highly dependent on our President and Co-Chief Executive Officer, Dr. Sam Lee and our Chief Financial Officer and Co-Chief Executive Officer, James Martin. **Dr. Lee also actively manages our research and development and clinical trial programs.** We may be unable to locate a new Chief Executive Officer capable of running our company effectively, and any such individual will require high compensation in a competitive market for experienced and qualified personnel within our industry. We do not carry "key-man" life insurance on any of our employees or advisors. Furthermore, our future success will also depend in part on the continued service of our key scientific and management personnel and our ability to identify, hire, and retain additional personnel. We may not be able to attract and retain personnel on acceptable terms, as there is significant competition among numerous pharmaceutical companies for individuals with similar skill sets. Because of this competition, our compensation costs may increase significantly. If we lose key employees, our business may suffer. If we expand our organization, we may experience difficulties in managing growth, which could disrupt our operations. As of March 28-14, 2024-2025, we have 42-11 full-time employees. As our Company matures, we expect to expand our employee base to increase our managerial, scientific and operational, commercial, financial and other resources and to hire more consultants and contractors. Future growth would impose significant additional responsibilities on our management, including the need to identify, recruit, maintain, motivate and integrate additional employees, consultants and contractors. Also, our management may need to divert a disproportionate amount of its attention away from our day-to-day activities and to manage these growth activities. We may not be able to effectively manage the expansion of our operations, which may cause weaknesses in our infrastructure, and give rise to operational mistakes, loss of business opportunities, loss of employees and reduced productivity among remaining employees. Our expected growth could require significant capital expenditures and may divert financial resources from other projects, such as developing additional product candidates. If our management cannot effectively manage our growth, our expenses may increase more than expected, our ability to generate and / or grow revenues could be reduced, and we may not be able to implement our business strategy. Our future financial performance and our ability to commercialize product candidates and compete effectively will depend, in part, on our ability to manage our future growth. Any relationships with customers and third-party payors may be subject, directly or indirectly, to federal and state healthcare fraud and abuse laws, false claims laws and health information privacy and security laws. If we are unable to comply, or have not fully complied, with such laws, we could face criminal

sanctions, civil penalties, contractual damages, reputational harm and diminished profits and future earnings. If we obtain FDA approval for any of our product candidates and commercialize those products in the United States, our operations may be directly, or indirectly through our customers, subject to various federal and state fraud and abuse laws, including, without limitation, the federal Anti-Kickback Statute and the federal False Claims Act. These laws may impact, among other things, our proposed sales, marketing and education programs. We may be subject to patient privacy regulation by the federal government and by the U.S. states and foreign jurisdictions in which we conduct our business. The laws that may affect our ability to operate include: ● the federal Anti-Kickback Statute, which prohibits, among other things, persons from knowingly and willfully soliciting, receiving, offering or paying remuneration, directly or indirectly, to induce, or in return for, either the referral of an individual, or the purchase or recommendation of an item or service for which payment may be made under a federal healthcare program, such as the Medicare and Medicaid programs; ● federal civil and criminal false claims laws and civil monetary penalty laws, which prohibit, among other things, individuals or entities from knowingly presenting, or causing to be presented, claims for payment from Medicare, Medicaid, or other third-party payers that are false or fraudulent; ● the federal Health Insurance Portability and Accountability Act of 1996, or HIPAA, which created new federal criminal statutes that prohibit executing a scheme to defraud any healthcare benefit program and making false statements relating to healthcare matters; ● HIPAA, as amended by the Health Information Technology and Clinical Health Act of 2009, or HITECH, and its implementing regulations, which imposes certain requirements relating to the privacy, security and transmission of individually identifiable health information; and ● state and foreign law equivalents of each of the above federal laws, such as anti-kickback and false claims laws which may apply to items or services reimbursed by any third-party payer, including commercial insurers, and state and foreign laws governing the privacy and security of health information in certain circumstances, many of which differ from each other in significant ways and may not have the same effect, thus complicating compliance efforts. If our operations are found to violate any of the laws described above or any other governmental regulations that apply to us, we may be subject to penalties, including, without limitation, civil and criminal penalties, damages, fines, possible exclusion from Medicare, Medicaid and other government healthcare programs, and curtailment or restructuring of our operations, which could adversely affect our ability to operate our business and our results of operations. Because we face potential product liability if claims are brought against us, we may incur substantial liability and costs. Using our product candidates in clinical trials and the sale of any products for which we obtain marketing approval exposes us to the risk of product liability claims. Product liability claims might be brought against us by consumers, healthcare providers, pharmaceutical companies or others selling or otherwise coming into contact with our products. If we cannot successfully defend against product liability claims, we could incur substantial liability and costs. Regardless of merit or eventual outcome, product liability claims may cause: ● impairment of our business reputation; ● withdrawal of clinical trial participants; ● costs due to related litigation; ● distraction of management's attention from our primary business; ● substantial monetary awards to patients or other claimants; ● regulatory scrutiny and product recalls, withdrawals or labeling, marketing or promotional restrictions; ● the inability to commercialize our product candidates; and ● decreased demand for our product candidates, if approved for commercial sale. Insurance coverage is becoming increasingly expensive and we may not be able to maintain insurance coverage at a reasonable cost or in sufficient amounts to protect us against losses due to liability. If and when we obtain marketing approval for product candidates, we intend to expand our insurance coverage to include the sale of commercial products; however, we may be unable to obtain product liability insurance on commercially reasonable terms or in adequate amounts. Occasionally, large judgments have been awarded in class action lawsuits based on drugs that had unanticipated adverse effects. A successful product liability claim or series of claims brought against us could cause our stock price to decline and, if judgments exceed our insurance coverage, could adversely affect our results of operations and business. Business interruptions resulting from pandemics, natural disasters and adverse weather events could cause delays in research and development of our product candidates. Our principal offices are in Bothell, Washington where we conduct our scientific research. We also maintain a small finance and accounting office in Miami, Florida and an administrative office in Australia. In addition, **we** **our Influenza A Phase 1 program has been dependent on one or more CROs and their facilities located in Australia for Phase 1 and will depend on one or more CROs in the United Kingdom for Phase 2a for the furtherance of our research and development efforts as to that product. We also rely on Australian CROs for our coronaviruses and norovirus programs, and our Influenza A program will continue to depend on one or more CROs in the United Kingdom for its Phase 2a study for the furtherance of our research and development efforts as to that product.** We and third parties on which we rely are vulnerable to natural disasters such as earthquakes, tornados, severe storms, hurricanes, tsunamis, and fires, as well as other events that could disrupt our operations and cause delays in research and development of our product candidates. We do not carry insurance for natural disasters or similar events, and we may not carry sufficient business interruption insurance to compensate us for losses that may occur. Any losses or damages we incur could have a material adverse effect on our operations. If our information technology systems are compromised, the information we store and process, including our intellectual property, could be accessed, publicly disclosed, lost or stolen, which could harm our business, relationships with strategic partners and future results of operations. Companies are increasingly suffering damage from attacks by hackers and there is a general risk that adversaries in geopolitical conflicts such as those taking place in Ukraine and in the Middle East adopt widespread Internet hacking as a weapon, which hacking may ultimately affect us. In the ordinary course of business, we store sensitive information, such as our intellectual property, including trade secrets and results of our clinical and preclinical research, and that of our suppliers and business partners, on a central server, and such information is transmitted via email correspondence. The secure maintenance and processing of this information is critical to our research and development activities and future operations. Despite our security measures, our information technology and infrastructure may be vulnerable to attacks by hackers or breaches due to employee error, malfeasance or other disruptions. Any such breach could compromise our information technology systems and the information stored there could be accessed by third parties, publicly disclosed, lost or stolen. Any such unauthorized access, disclosure, misappropriation or other loss of information could result in disruption of our operations, including our existing and future research collaborations, and damage our reputation, which in its turn could harm our business and future results of operations. If we fail to comply with applicable laws and regulations, including environmental, health and safety laws and regulations, we could become subject to fines or penalties or incur costs that could have a material adverse effect on our business. We are subject to numerous environmental, health and safety laws and regulations, including those governing laboratory procedures and the handling, use, storage, treatment and disposal of hazardous materials and wastes, and the treatment of animals used in research. Our operations involve using hazardous and flammable materials, including chemicals and biological materials. Our operations also produce hazardous waste products. We generally contract with third parties for the disposal of these materials and wastes. We cannot eliminate the risk of contamination or injury from these materials. If contamination occurs or injury results from our use of hazardous materials, we could be held liable for any resulting damages, and any liability could exceed our resources. We also could incur significant costs associated with civil or criminal fines and penalties. The federal Occupational Safety and Health Administration has established extensive requirements relating to workplace safety for health care employers, including clinical laboratories, whose workers may be exposed to blood-borne pathogens such as the hepatitis C virus. These requirements, among other things, require work practice controls, protective clothing and equipment, training, medical follow-up, vaccinations and other measures designed to minimize exposure to, and transmission of, blood-borne pathogens. In addition, the Needlestick Safety and Prevention Act requires, among other things, that we include in our safety programs the evaluation and use of engineering controls such as safety needles if found to be effective at reducing the risk of needlestick injuries in the workplace. Although our workers' compensation insurance may cover us for costs and expenses, we may incur additional costs due to injuries to our employees resulting from the use of hazardous materials or other work-related injuries, and this insurance may not provide adequate coverage against other potential liabilities. We may incur substantial costs to comply with current or future environmental, health and safety laws and regulations. These current or future laws and regulations may impair our research, development or production efforts. Failure to comply with these laws and regulations also may cause substantial fines, penalties or other sanctions. **If we fail to comply with Nasdaq's minimum bid price requirement in the future, it could result in delisting of our common stock, negatively affect the price of our common stock and limit investors' ability to trade in our common stock. Our common stock is listed on The Nasdaq Capital Market ("Nasdaq"). Nasdaq rules impose certain continued listing requirements, including the minimum \$1 bid price, corporate governance standards and number of public stockholders. In November 2021 we were notified by Nasdaq that we are not compliant with its closing bid price requirement because the closing bid price of our common stock was below \$1.00 per share for 30 consecutive trading days. Because our common stock failed to trade at higher levels so that we could regain compliance with the Nasdaq minimum closing bid price, our Board recommended and our stockholders approved a reverse stock split subject to further Board approval. In order to regain compliance with the Nasdaq minimum bid provision, we effected a 1-for-12 reverse stock split by amending our Certificate of Incorporation on October 11, 2022. Previously in December 2019 and again in November 2020, we failed to comply with the Nasdaq minimum bid price but were able to regain compliance without effecting a reverse stock split at those times. Additionally, a reverse stock split typically has the effect of reducing the number of holders of shares in "round lots," meaning those holding 100 or more shares. Another requirement for being listed on Nasdaq is that the Company have a minimum of 300 round lot holders. While the bid price of our common stock was \$ [XX] on March [XX], 2024. If we again fail to comply with Nasdaq's minimum bid price, it is possible in the future that we will again have to seek stockholder approval, which we may not obtain particularly since retail investors often oppose reverse splits or do not vote and a reverse split requires the approval of the holders of the majority of the outstanding shares of our common stock.** RISKS RELATED TO OUR COMMON STOCK Our stock price and trading volume has historically been volatile, and any increases in these metrics may be temporary for a number of reasons, which may cause investors to lose money. Our stock price and trading volume is volatile, and the limited periods in which there were increases to our stock price and trading volume have historically been temporary in nature. Therefore, there can be no assurance that our stock price or trading volume will increase in the future, permanently or at all. **For example, in order to increase our stock price above the \$ 1.00 Nasdaq bid price minimum requirement, we effected a 1-for-12 reverse stock split on October 22, 2022. In the months leading up to the reverse split, the closing prices for our common stock (as retroactively adjusted for the reverse split)**

declined from \$ 5. 03 in late August 2022 down to \$ 2. 75 on October 10, 2022, and declined further following the reverse split taking effect to below \$ 2. 00 on certain dates in December 2022 and February 2023. More recently, our common stock fell from as high as \$ 3. 14 in August 2023 to \$ 1. 46 in November 2023, and it has hovered around that range since. Our common stock may continue to be volatile and could materially fall for a number of reasons including: • Announcements by the FDA of final approval of vaccines and treatments for COVID-19 and other diseases we target; • Announcements relating to the spread of new variants of COVID-19 and other diseases we target; • Announcements by competitors that they are initiating human trials of drugs to treat the diseases we target; • Events which demonstrate that the spread or intensity of COVID-19 or other diseases has receded; • Our disclosure that the use of our technology and the patents we licensed do not appear promising for the treatment of this virus; • The results of **or developments with respect to** our clinical trials; • Our announcement concerning the initiation of or delay in our planned clinical trials; • **Announcements of entering into or terminating strategic alliances such as the termination of the Merck Collaboration Agreement which we disclosed in December 2023 and the terminations of the KSURF License Agreements which we disclosed in March 2024;** or • The occurrence of any other events or factors which may have created the unusual volatility and spike in volume. If the current price is reduced, investors may sustain large losses. Due to factors beyond our control, our common stock price may be volatile, or may decline regardless of our operating performance, and you may not be able to resell your shares. The market price of our common stock will depend on a number of factors, many of which are beyond our control and may not be related to our operating performance. These fluctuations could cause you to lose all or part of your investment in our common stock since you might be unable to sell your shares at or above the price you paid. Factors that could cause fluctuations in the market price of our common stock include the following: • price and volume fluctuations in the overall stock market from time- to- time; • due to external factors such as geopolitical turmoil, **a possible recession,** inflation or other events, including the conflicts in Ukraine and Israel or other unknown hostilities, investors may sell our common stock to meet margin calls on other stocks or as the result of economic disruptions; • volatility in the market prices and trading volumes of biotechnology stocks generally, or those in our peer group in particular; • changes in operating performance and stock market valuations of other biotechnology companies generally, or those in our industry in particular; • sales of shares of our stock by us or our stockholders; • the failure of securities analysts to maintain coverage of us, changes in financial estimates by securities analysts who follow our company or our failure to meet these estimates or the expectations of investors; • Announcement of a future reverse split or our failure to obtain stockholder approval for a reverse split; • announcements by us or our competitors of new novel medicines; • the public’s reaction to our earnings releases, other public announcements and filings with the SEC; • rumors and market speculation involving us or other companies in our industry; • actual or anticipated developments in our business, our competitors’ businesses or the competitive landscape generally; • actual or anticipated changes in our operating results or fluctuations in our operating results; • developments or disputes concerning our intellectual property or other proprietary rights; • new laws or regulations or new interpretations of existing laws or regulations applicable to our business; • changes in accounting standards, policies, guidelines, interpretations or principles; **and** • any significant change in our management ; **and** • **general economic conditions and slow or negative growth in any of our significant markets.** In addition, in the past, following periods of volatility in the overall market and the market price of a particular company’s securities, securities class action litigation has often been instituted against these companies. Any litigation, if instituted against us, could result in substantial costs and a diversion of our management’s attention and resources. Because of **geopolitical conflicts,** central bank actions to combat inflation, **the imposition and threat of tariffs and geopolitical conflicts,** and other major events, the effect on the capital markets and the economy is uncertain, and we may have to deal with a recessionary economy and economic uncertainty including possible material adverse effects upon our business. **Beginning with the Russian invasion of Ukraine Following President Trump’s inauguration in January 2025,** certain **trends and events have begun to unfold which appear to be affect-affecting** the global and United States **capital markets and economy economies,** including **increased the continued high central bank interest rates, the imposition and threat of tariffs, trade wars among inflation --- nations , increases in the prices of commodities such as oil and gas ongoing geopolitical conflicts ,** large Western companies ceasing to do business in Russia and uncertain capital markets with **significant** declines in leading market indexes. **In in March 2023-2025 another conflict arose in Israel which has also added to the uncertainty.** The duration of these events and their impact are at best uncertain, and their continuation may result in negative **consequence consequences** on the U. S. or global economies. **Further, in March 2023 two major President Trump recently began imposing tariffs on certain foreign countries with which the U. S. banks collapsed engages in trades with frequently , while including Canada, Mexico and China, and in response certain countries other banks faced extreme financial difficulty and had jurisdictions have responded by imposing or threatening to seek immediate sources of liquidity to remain open impose tariffs on U. S. goods .** These developments **follow were widely considered a product of** the increase in interest rates that began in 2022 as the Federal Reserve in U. S. and central banks in other jurisdictions have sought to combat inflation. While in the U. S. inflation has since declined, **uncertainty remains many economists view additional increases in inflation as to the timing a likely consequence of tariffs and a trade war, and in addition central banks including the U. S. Federal Reserve reducing have been reluctant to reduce interest rates -until further evidence appears that inflation is under control. Rising prices from tariffs could cause and- an if increase in inflation. In the meantime, uncertainty in the markets and concerning the state and prospects for the U. S. and global economies and capital markets in the near term remains and has amplified due to the factors described above. If inflation does not fall low enough and /or the Federal Reserve declines to reduce interest rates in the near term, or tariffs imposed or threatened by President Trump are counteracted by retaliatory tariffs imposed by other countries or otherwise adversely impact the economy,** the result could be tipping the U. S. economy into a recession. In the wake of these events, the U. S. and global capital markets have demonstrated **substantial volatility in the first quarter of 2025,** as many investors consider economic outlooks to be uncertain **-While and consider the capital markets have since recovered, risk of a recession and a decline in the marketplace to be increasingly probable or imminent, ultimately Ultimately the economy may turn into a recession with uncertain and potentially severe impacts upon the public the capital markets and us . Among the potential consequences could be a substantial decline in stock prices including ours, a reduction in demand for securities of public companies (which may be more prevalent for smaller companies such as us) and more difficulty for us to raise capital we need and accessing capital on favorable terms or at all as a result. These and related consequences could also impact our vendors which could have negative impacts on us and our research programs .** We cannot predict how this will affect our business, but the impact may be material and adverse. Future issuances of our common stock or rights to purchase our common stock could cause additional dilution of the percentage ownership of our stockholders and could cause our stock price to fall. **During the year ended December 31, 2023 we conducted a private sale of a total of 2, 030, 458 shares of our common stock for gross proceeds of \$ 4, 000, 000, and did not conduct any public offerings.** We expect that our current cash position will **not** be sufficient to fund our operations over the next 12 months subject to the many uncertainties and risks that may arise such as those described herein, significant additional capital may be needed in the future to continue our planned operations. To the extent we **have raised and** continue to raise additional capital by issuing equity securities, our stockholders may experience substantial dilution. We may sell common stock, convertible securities or other equity securities in one or more transactions at prices and in a manner, we determine from time to time. If we sell common stock, convertible securities or other equity securities in more than one transaction, investors may be materially diluted by subsequent sales. These sales may also result in material dilution to our existing stockholders, and new investors could gain rights superior to our existing stockholders. Future sales of large amounts of our common stock in the public market or a perception that such sales might occur could cause a decrease in our stock price. As of March 28, **2024-2025,** out of approximately 10. 2 million shares of common stock outstanding, approximately 6. 8 million are either free trading or may be sold without volume or manner of sale limitations under Rule 144. The remainder of our shares, because they are held by our officers, directors and one 5 % stockholder subject to a voting agreement, who we deem affiliates, are subject to additional restrictions as described below. In general, Rule 144 provides that any person who is not an affiliate of the Company and has not been an affiliate for 90 days, and who has held restricted common stock for at least six months, is entitled to sell their restricted stock freely, provided that we remain subject to the Exchange Act reporting requirements and stay current in our SEC filings. The shares of common stock outstanding which are held by affiliates of the Company are subject to additional restrictions. An affiliate may sell the greater of (i) one percent of our outstanding stock or (ii) as long as our common stock is listed on Nasdaq, the average weekly trading volume over a prior four- week period after a six- month holding period with the following restrictions: (i) we are current in our filings; (ii) certain manner of sale provisions; and (iii) filing of Form 144. Additionally, as of December 31, **2023-2024,** we had approximately **558-550, 000** options and **44-256, 000** warrants-RSUs outstanding that, if fully exercised, would result in the issuance of **569-806, 000** shares of common stock and approximately **275- 27, 000** shares of common stock remain available for future grants under the Cocrystal Pharma, Inc. 2015 Equity Incentive Plan. Future sales of substantial amounts of shares of our common stock in the public market, or the perception that those sales may occur, could cause the market price of our common stock to decline significantly, even if our business is performing well. **External pressures and requirements which may arise related to, environmental, social and governance (“ ESG ”) matters, and any undertakings or disclosure by us which may result, would expose us to numerous risks, including risks to our reputation and stock price. In recent years, institutional and individual investors focused on ESG screening criteria to determine whether certain equity securities such as our common stock should be included in their investment portfolios, although certain states are resisting using ESG criteria. A growing number of investors, regulators, self-regulatory organizations and other stakeholders have expressed an interest in setting often- ambitious ESG goals and to require the provision of new and more robust disclosure and implementation of such goals, including progress toward the goals and other matters of interest to ESG stakeholders. However, in January 2024, two large financial firms, JP Morgan Asset Management and State Street Global Advisors, retreated from the Climate Action 100 investor compact, which launched in 2017 as a collaborative investor group working to influence large corporate emitters of greenhouse gases to commit to net zero targets and introduce climate-related governance and disclosure processes. Further, it is reported investors pulled a total of \$ 13 billion out of ESG- focused investment funds during the 2023 fiscal year. In December 2023, House Republicans subpoenaed BlackRock and State Street Global Advisors, requesting documents and communications relating to their**

respective advancement of ESG policies in connection with an ongoing investigation into current antitrust laws. While the large financial firms' exit from ESG initiatives may spark a larger trend of stepping away from ESG-related investment decisions, it is uncertain how the market at large will respond. If we decide to report any of the Company's ESG-related efforts, goals, or objectives, we could be presented with numerous material operational, reputational, financial, legal and other risks, any or all of which could have a material negative impact, including on our reputation and stock price. For example, any ESG objectives or policies we implement, be it in response to new laws, regulations or rules (including any that may in the future be implemented by the SEC or Nasdaq), actions taken by self-regulatory organizations, investors or other stakeholders, or otherwise, could cause us to expend significant capital and human resources and/or divert management's attention from central operational matters. Further, any failure by us to accurately disclose and effectively carry out ESG undertakings, which may include forward-looking proposals based on assumptions and subject to factors beyond our control, could expose us to reputational harm, government enforcement or private litigation, and stock price and volume volatility. Our ability to use our net operating loss carry forwards and certain other tax attributes may be limited. Under Section 382 of the Internal Revenue Code of 1986 if a corporation undergoes an "ownership change," generally defined as a greater than 50% change (by value) in its equity ownership over a three-year period, the corporation's ability to use its pre-change net operating loss carry forwards ("NOLs"), and other pre-change tax attributes (such as research tax credits) to offset its post-change income may be limited. We believe that, with the RFS Pharma, LLC and Cocystal Discovery, Inc. mergers and other transactions that have occurred more than seven years ago, we may have triggered an "ownership change" limitation. We may also experience ownership changes in the future because of subsequent shifts in our stock ownership. If we generate taxable income, our ability to use our pre-change NOLs carry forwards to offset U. S. federal taxable income may be subject to limitations, which could result in increased future tax liability to us. At the state level, there may be periods during which the use of NOLs is suspended or otherwise limited, which could accelerate or permanently increase state taxes owed. Because we may not attract the attention of major brokerage firms, it could have a material impact upon the price of our common stock. It is possible that securities analysts of major brokerage firms will not provide research coverage for our common stock. The absence of such coverage limits the likelihood that an active market will develop for our common stock. It may also make it more difficult for us to attract new investors when we acquire additional capital. We may issue preferred stock which could make it more difficult for a third-party to acquire us and could depress our stock price. In accordance with the provisions of our Certificate of Incorporation and the Stockholder Rights Agreement described above, our Board may issue one or more additional series of preferred stock that have more than one vote per share, so long as the Board obtains the majority approval of the stockholders who formerly held our Series A Convertible Preferred Stock, which is no longer authorized. This could permit our Board to issue preferred stock to investors who support our management and give effective control of our business to our management. Issuance of preferred stock could block an acquisition resulting in both a drop in our stock price and a decline in interest of our common stock. This could make it more difficult for stockholders to sell their common stock. This could also cause the market price of our common stock shares to drop significantly, even if our business is performing well. Our amended and restated Bylaws provide for an exclusive forum in the Court of Chancery of the State of Delaware for certain disputes between us and our stockholders, and the exclusive forum in the Delaware federal courts for the resolution of any complaint asserting a cause of action under the Securities Act and the Exchange Act. Our amended and restated Bylaws provide that unless the Company consents in writing to the selection of an alternative forum, the Court of Chancery of the State of Delaware (or, if such court does not have subject matter jurisdiction thereof, the U. S. District Court of Delaware) will, to the fullest extent permitted by law, be the sole and exclusive forum for: (i) any derivative action or proceeding brought on behalf of the Company (except to the extent that the Exchange Act provides otherwise), (ii) any action asserting a claim of breach of a fiduciary duty owed by any director or officer (or affiliate of any of the foregoing) of the Company to the Company or the Company's stockholders, (iii) any action asserting a claim arising pursuant to any provision of the Delaware General Corporation Law, the Company's Certificate of Incorporation or Bylaws, or (iv) any other action asserting a claim arising under, in connection with, and governed by the internal affairs doctrine. The amended and restated Bylaws further provide that unless the Company consents in writing to the selection of an alternative forum, the federal district courts of the United States of America located in Delaware will be the exclusive forum for the resolution of any complaint asserting a cause of action arising under the Securities Act or the Exchange Act and any person or entity purchasing or otherwise acquiring or holding any interest in shares of capital stock of the Company will be deemed to have notice of and consented to these provisions. We believe these provisions may benefit us by providing increased consistency in the application of Delaware law and federal securities laws by chancellors and judges, as applicable, particularly experienced in resolving corporate disputes, efficient administration of cases on a more expedited schedule relative to other forums and protection against the burdens of multi-forum litigation. If a court were to find the choice of forum provision that is contained in our amended and restated Bylaws to be inapplicable or unenforceable in an action, we may incur additional costs associated with resolving such action in other jurisdictions, which could materially adversely affect our business, results of operations, and financial condition. For example, Section 22 of the Securities Act provides that state and federal courts have concurrent jurisdiction over claims to enforce any duty or liability created by the Securities Act or the rules and regulations promulgated thereunder. Accordingly, there is uncertainty as to whether a court would enforce such a forum selection provision as written in connection with claims arising under the Securities Act. To date, the Delaware Supreme Court has upheld the exclusive jurisdiction provisions in certificates of incorporation for claims under the Securities Act. However, two different federal Court of Appeals reached conflicting decisions with one Court ruling that a forum selection clause was unenforceable as to a derivative claim that was brought under the Exchange Act. Further, to date no court has ruled on the exclusive venue provision for claims under the Securities Act and the other Court ruling it was enforceable. Accordingly, if a stockholder files a Securities Act claim or an Exchange Act claim in a federal court and we seek to rely upon the Delaware venues, we may not be successful. Because the choice of forum provisions in our Bylaws may have the effect of severing certain causes of action between federal and state courts, stockholders seeking to assert claims against us or any of our current or former directors, officers, other employees, agents, or stockholders, may be discouraged from bringing such claims due to a possibility of increased litigation expenses arising from litigating multiple related claims in two separate courts. Additionally, a stockholder could face uncertainty as to which jurisdiction and venue a case will ultimately be heard in, particularly given that variations in facts, circumstances and the particular provisions at issue often alter the legal analysis and judicial interpretation, which may delay, prevent or impose additional obstacles on the stockholder in such litigation. The choice of forum provisions may therefore limit a stockholder's ability to bring a claim in a judicial forum that it finds favorable for, or otherwise present obstacles and challenges in connection with, disputes with us or any of our current or former director, officer, other employee, agent, or stockholder. Item 1B. Unresolved Staff Comments Not applicable. Item 1C. Cybersecurity Like all companies that utilize technology, we are subject to threats of breaches of our technology systems. To mitigate the threat to our business, we take a comprehensive approach to cybersecurity risk management. Our Board and our management actively oversee our risk management program, including the management of cybersecurity risks. We have established policies, standards, processes and practices for assessing, identifying, and managing material risks from cybersecurity threats, including those discussed in our Risk Factors. We have devoted financial and personnel resources to implement and maintain security measures to meet regulatory requirements and shareholder expectations, and we intend to continue to make investments to maintain the security of our data and cybersecurity infrastructure. While there can be no guarantee that our policies and procedures will be properly followed in every instance or that those policies and procedures will be effective, we believe that the Company's sustained investment in people and technologies have contributed to a culture of continuous improvement that has put the Company in a position to protect against potential compromises, and we do not believe that risks from prior cybersecurity threats have materially affected our business to date. We can provide no assurance that there will not be incidents in the future or that past or future attacks will not materially affect us, including our business strategy, results of operations, or financial condition. Item 2. Properties We have operating facilities in Bothell, Washington and Miami, Florida, as well as an administrative facility in Melbourne, Australia. We lease approximately 15,400 square feet of office and laboratory space in Bothell, Washington under a lease agreement expiring in January 2031. We also renewed the existing lease office space in Miami, Florida under a lease that expires in August September 2024-2027. The Company believes that its properties are suitable for their intended purposes and have capacities adequate for current and projected needs related to the Company's programs. Item 3. Legal Proceedings From time to time, the Company is a party to, or otherwise involved in, legal proceedings arising in the normal course of business. As of the date of this Report, except as described below, the Company is not aware of any pending legal proceedings, threatened to which the Company or any of pending, against it or its subsidiaries is a party which, if determined adversely, would have a material effect on its business, results of operations, cash flows or financial position. Liberty Insurance Underwriters Inc. ("Liberty") filed suit against us in federal court in Delaware seeking a declaratory judgment that there was no insurance coverage for any settlement, judgment, or defense costs in the class and derivative litigation, that the monies totaling approximately \$1 million it paid to the Company in connection with the SEC investigation were not covered by insurance, and for recoupment of the monies already paid. We had retained counsel to defend us which had filed an answer to the complaint denying its material allegations, as well as a counterclaim against Liberty for breach of contract, declaratory judgment, bad faith and violation of the Washington State Consumer Protection Act, alleging among other things that Liberty wrongfully denied the Company's claims for coverage of the class and derivative litigations, and seeking money damages. Liberty Insurance Underwriters Inc. filed suit against us in federal court in Delaware seeking a declaratory judgment that there was no insurance coverage for any settlement, judgment, or defense costs in the class and derivative litigation, that the monies totaling approximately \$1 million it paid to the Company in connection with the SEC investigation were not covered by insurance, and for recoupment of the monies already paid. On June 7, 2022, the court filed a Stipulation and Order for Entry of Judgment in the amount of \$1,359,064 in favor of Liberty (the "Judgment") following summary judgment granted by the court to Liberty on all but one of the matters at issue in the case. The Company filed an appeal in July 2022. On March 29, 2023, the Third Circuit ruled in favor of the Company on the appeal, thereby vacating the trial court's prior grant of summary judgment in favor of Liberty. As a result of this ruling, the case has been remanded to the District Court for trial on the merits of the Company's coverage claims for defense and settlement costs. The Court had

ordered the return of the \$ 1.6 million. On August 8, 2023, the Company received \$ 1.6 million as refunded by the registry of the court. On November 16, 2023, prior to commencement of a new trial which had been scheduled for December 4, 2023, the parties entered into a settlement agreement pursuant to which Liberty paid the Company \$ 1 million and each party released the other from its respective claims and rights arising from the matter. There is no further litigation with Liberty following this settlement. Item 4. Mine Safety Disclosures PART II Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Market Information Our common stock is traded on The Nasdaq Capital Market under the symbol "COCP". As of March 28-31, 2024-2025, there were approximately 434-202 holders of record of our common stock. Dividend Policy We have not declared nor paid any cash dividend on our common stock, and we currently intend to retain future earnings, if any, to finance the expansion of our business, and we do not expect to pay any cash dividends in the foreseeable future. The decision whether to pay cash dividends on our common stock will be made by our board of directors, in their discretion, and will depend on our financial condition, results of operations, capital requirements and other factors that our board of directors considers significant. Our ability to pay cash dividends is governed by applicable provisions of Delaware law. Unregistered sales of equity securities All unregistered sales of our equity securities during the period covered by this Annual Report on Form 10-K have been previously reported. Item 6. ~~Reserved~~ Selected Financial Data As a smaller reporting company as defined in Rule 12b-2 of the Exchange Act, we are not required to include information otherwise required by this item. Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations The following discussion and analysis should be read in conjunction with the Consolidated Financial Statements included elsewhere in this report Report. Company Overview We develop novel medicines for use in the treatment of human viral diseases. Cocrystal has been developing novel technologies and approaches to create first-in-class and best-in-class antiviral drug candidates since 2008. Our focus is to pursue the development and commercialization of broad-spectrum antiviral drug candidates that will transform the treatment and prophylaxis of viral diseases in humans. By concentrating our research and development efforts on viral replication inhibitors, we plan to leverage our infrastructure and expertise in these areas. During our year ended December 31, 2023-2024, the following key aspects of our business advanced: Pandemic and Seasonal Influenza A • Our novel oral PB2 inhibitor, CC- 42344, has shown excellent antiviral activity against influenza A strains including pandemic and seasonal strains, as well as strains resistant to Tamiflu® and Xofluza®. • In March 2022 enrollment was initiated in a randomized, double-blind, placebo-controlled Phase I study of CC- 42344, which was conducted in Australia. In December 2023, we reported favorable safety and tolerability results from a Phase I study of CC- 42344 for the treatment of both pandemic and seasonal influenza A. • In October 2023 we announced receipt of authorization from the United Kingdom Medicines and Healthcare Products Regulatory Agency (MHRA) to initiate a Phase 2a human challenge trial with its broad-spectrum, oral PB2 inhibitor CC- 42344 as a potential treatment for pandemic and seasonal influenza A. In December 2023 we announced achievement of first-patient-in for the Phase 2a human challenge clinical trial. • In December Clinical results are expected in 2024, the Company announced plans to extend enrollment for the oral CDI- 42344 Phase 2a study due to unexpectedly low influenza infection among study participants. Specifically, management determined that an extension of the study is necessary due to low infectivity rate of the challenge influenza strain used in this study. The Company is currently in continuing discussions with the clinical research organization to address this study and determine a course forward with respect thereto, including potentially by preparing a protocol amendment for approval by the United Kingdom MHRA in order to seek to extend enrollment or a resubmission to study and to ensure necessary infection rates among enrolled study subjects in study. • Preclinical development is progressing with an inhaled formulation of CC- 42344 as a treatment and prophylaxis for influenza A. Pandemic and Seasonal Influenza A / B Program • Novel inhibitors effective against both influenza strains A and B have been identified and are in the preclinical stage. Oral Protease Inhibitor CDI- 988 • A novel, broad-spectrum pan-viral 3CL protease inhibitor antiviral drug candidate CDI- 988 for clinical development as an oral treatment for coronaviruses (including SARS- CoV- 2) and norovirus. • Conducting randomized, double-blind, placebo-controlled Phase I study of CDI- 988 is approved by Australia Human Research Ethics Committees (HREC). The study is designed to access the safety, tolerability and pharmacokinetics of CDI- 988. • In September 2023-2024 we announced initiated dosing of the first subjects in the MAD portion of the Phase I study clinical trial with oral CDI- 988 and topline Phase I study safety and tolerability SAD results and testing of 800 mg for 10 consecutive days were reported in January 2025 indicating favorable safety and tolerability results. The topline data of the MAD cohorts, including based on an additional cohort with a higher dose of 1200 mg and a shorter treatment duration of five consecutive days, is expected to be released in the first half of 2025. In-class pan-norovirus and pan-coronavirus 3CL protease inhibitor CDI- 988. Replication Inhibitors • We are using our proprietary structure-based drug discovery platform technology to discover replication inhibitors for orally administered therapeutic and prophylactic treatments for SARS- CoV- 2. Replication inhibitors hold potential to work with protease inhibitors in a combination therapy regimen. Results of Operations Research and Development Expense Research and development expenses consist primarily of compensation-related costs for our ten employees dedicated to clinical advancement and research and development activities and for our Scientific Advisory Board members, as well as lab supplies, lab services, and facilities and equipment costs. Total research and development expenses were \$ 45-12, 469-537, 000 for the year ended December 31, 2023-2024, compared with \$ 42-15, 392-169, 000 for the year ended December 31, 2022-2023. The increase/decrease of \$ 2, 777-632, 000 was primarily due to timing of advancing our influenza lead candidate CC- 42344 through a Phase I trial and preparation for a Phase 2a clinical study costs trial planned for 2023, as well as advancing our lead COVID-19 clinical oral candidate CDI- 988 in preparation for a Phase I clinical trial planned for 2023. General and Administrative Expense General and administrative expenses include compensation-related costs for our employees dedicated to general and administrative activities, legal fees, audit and tax fees, consultants and professional services, and general corporate expenses. General and administrative expenses were \$ 5, 990-341, 000 for the year ended December 31, 2023-2024, compared with \$ 5, 745-990, 000 for the year ended December 31, 2022-2023. This increase/decrease of \$ 245-649, 000 was primarily due to professional fees and litigation. In the ordinary course of business, the Company entered into non-cancellable related party leases for its facilities (see Note 14 - Transactions with Related Parties in the Consolidated Financial Statements). Goodwill Impairment During the six months ended June 30, 2022, the Company saw a significant decrease in its price of common stock resulting in an overall reduction in market capitalization and our recorded net book value exceeded our market capitalization as of insurance cost and June 30, 2022. Pre-impairment, the other general carrying value of the reporting unit exceeded the market capitalization of the Company at June 30, 2022 and administrative expenses concluded that goodwill was impaired in its entirety and recorded during the second quarter ended June 30, 2022 a \$ 19, 092, 000 non-cash impairment. As of December 31, 2023 and 2022, the Company had no remaining goodwill. Legal Settlement In July 2022, the Company filed a legal appeal and deposited \$ 1.6 million with the United State District Court for the District of Delaware as security during pending our appeal. During the second quarter ended June 30, 2022, the Company recorded a legal judgement for this amount inclusive of estimated costs. During the third quarter of 2023, the Company received a \$ 1.6 million refund from the registry of the court reflecting the recovery of funds following a successful appeal in the Company's litigation with an insurer. During November 2023, a settlement agreement was executed and the insurer paid the Company an additional \$ 1.0 million. There is no further litigation with the insurer following the settlement. See "Item 3-Note 11. Legal Proceedings-Commitments and Contingencies" in the footnotes to the financial statements contained in this Report for more information Total other Income / Expense Total other income was \$ 575-374, 000 for the year ended December 31, 2023-2024, compared to total other expense of \$ 8-575, 000 for the year ended December 31, 2022-2023. This increase/decrease of \$ 583-201, 000 was primarily due to a decrease in interest income discussed below. Interest income was \$ 640-537, 000 for the year ended December 31, 2023-2024, compared to interest expense income of \$ 2-640, 000 for the year ended December 31, 2022-2023. The interest income in 2023 was primarily related to interest earned from on cash held in interest bearing banks- bank accounts and deposits with court registry and the expense in 2022 was related to finance lease agreements. We also had foreign exchange loss of \$ 163, 000 and \$ 65, 000 and \$ 18, 000 for the years ended December 31, 2024 and 2023 and 2022, respectively, related to currency exchange rate measurements with regards to our Australian operations. Net Loss As We had a result of the above factors, net loss of for the years ended December 31, 2024 and 2023 was \$ 17, 504, 000 and \$ 17, 984, 000 for (net of \$ 2.6 million legal settlement received), respectively. Liquidity and Capital Resources For the year ended December 31, 2023-2024, net cash used in operating activities was \$ 16, 485, 000, compared to a net loss cash used in operating activities of \$ 38-14, 837-666, 000 for the year ended December 31, 2022-2023. This decrease/increase of \$ 20, 853, 000 was primarily due related to period a \$ 19, 092, 000 non-cash impairment loss of goodwill in 2022 and offset by increases in research and development expenses in 2023 due transition from of our Influenza A Phase 2a clinical trial and preparation for our anticipated Influenza A phase Phase I inhaler administer medicine I to phase II of our CC- 42344 product, and compensated by the increase efforts in the initiation of clinical trial and completion of our COVID- 19 phase Phase I clinical trial I for CDI- 988 and other product candidates. Liquidity and Capital Resources For the year ended December 31, 2023-2024, net cash used in operating activities was \$ 14, 666, 000, compared to net cash used in operating activities of \$ 21, 435, 000 for the year ended December 31, 2022. The decrease in cash used in operating activities in 2023 as compared to 2022 was attributable to the decrease of operating costs related to our COVID- 19 and influenza A clinical trials. For the year ended December 31, 2023, net cash used in investing activities netted to \$ 118-8, 000, which consisted of capital expenditures for lab equipment, software, and networking for our Lab located in Bothell, Washington. For the year ended December 31, 2022-2023, our net cash used in investing activities consisted of \$ 74-118, 000. For the year ended December 31, 2023-2024, net cash provided by financing activities was \$ 0-3, 993, 000, compared to net cash used by financing activities of \$ 27-3, 993, 000 for the year ended December 31, 2022-2023. Net cash provided by financing activities in 2023 was result of a raise of \$ 4, 000, 000 in a private placement sale of common stock. We expect that our reported cash balance will not be sufficient to support the Company's working capital needs for the 12 months following the filing of this Report, taking into account our intended research and development efforts in 2025. As a result, we need to complete a financing to provide the needed working capital. Developing pharmaceutical products, including conducting preclinical studies and clinical trials, is capital-intensive. As a rule, research and development expenses increase substantially as a company advances a product candidate toward clinical programs. Historically, we have financed our

operations with the proceeds from public and private equity and debt offerings, including additional investments by certain existing stockholders, and entered into strategic partnerships and collaborations for the research, development and commercialization of product candidates. ~~Because we have an influenza A product candidate that is currently in a Phase 2a clinical trial and a pan-viral coronavirus & norovirus product candidate that is currently in a Phase 1 clinical trial we may need to raise additional capital to support our operations or form partnerships and collaborative alliances. Such funding may not be available to us on acceptable terms, or at all.~~ The Company is party to the At-The-Market Offering Agreement, dated July 1, 2020 ("ATM Agreement") with H. C. Wainwright & Co., LLC ("Wainwright"), pursuant to which the Company may issue and sell over time and from time to time, or through Wainwright, up to \$ 10,000,000 of shares of the Company's common stock. In January 2021, the Company sold 1,030,000 shares of its common stock pursuant to the ATM Agreement for net proceeds of approximately \$ 2.1 million. There have been no sales under the ATM Agreement since then. Cautionary Note Regarding Forward Looking Statements This Annual Report includes forward-looking statements within the meaning of The Private Securities Litigation Reform Act of 1995, including statements regarding our plans for the future development of preclinical and clinical drug candidates, our expectations regarding future characteristics of the product candidates we develop, the expected time of achieving certain value driving milestones in our programs, including, preparation, commencement and advancement of clinical studies for certain product candidates in ~~2024~~ **2025**, our expectations with respect to market opportunities for certain product candidates and our plans regarding further clinical development of such product candidates, our search for collaboration partners ~~following the termination of agreements with Merck and KSURF~~, our expectations regarding future operating results, statement regarding the suitability and adequacy of our properties and capital resources, and our future liquidity. The words "believe," "may," "estimate," "continue," "anticipate," "intend," "should," "plan," "could," "target," "potential," "is likely," "will," "expect" and similar expressions, as they relate to us, are intended to identify forward-looking statements. We have based these forward-looking statements largely on our current expectations and projections about future events and financial trends that we believe may affect our financial condition, results of operations, business strategy and financial needs. The results anticipated by any or all of these forward-looking statements might not occur. Important factors, uncertainties and risks that may cause actual results to differ materially from these forward-looking statements include inflation, the possibility of recession, interest rate increases, **imposed and threatened tariffs and geopolitical conflicts including** the conflicts in Ukraine and Israel on our Company, our collaboration partners, and on the U. S., U. K., Australia and global economy, including manufacturing and research delays arising from raw materials and labor shortages, supply chain disruptions and other business interruptions including any adverse impacts on our ability to obtain raw materials and test animals as well as similar problems with our vendors and our current and any future CROs and CMOs, the **progress and results** of the studies for CC-42344 and CDI-988 **including the delay of the Phase 2a study for CC-42344 which may require us to incur substantial additional costs**, the ability of our CROs to recruit volunteers for, and to proceed with, clinical studies, our and our collaboration partners' technology and software performing as expected, financial difficulties experienced by certain partners, the results of future preclinical and clinical trials, general risks arising from clinical trials, receipt of regulatory approvals, regulatory changes **including based on initiatives and actions taken by the Trump Administration which could, among other things, result in delays in regulatory approvals or limit access to federal funding for our programs**, development of effective treatments and / or vaccines by competitors, including as part of the programs financed by the U. S. government, and potential mutations in a virus we are targeting which may result in variants that are resistant to a product candidate we develop. Further information on such uncertainties and risks is contained in the "Risk Factors" in Item 1A of ~~this~~ this Annual Report. We undertake no obligation to publicly update or revise any forward-looking statements, whether as the result of new information, future events or otherwise. For more information regarding some of the ongoing risks and uncertainties of our business, see "Item 1A – Risk Factors" and our other filings with the SEC. Critical Accounting Policies and Estimates Our management's discussion and analysis of our financial condition and results of operations is based on our consolidated financial statements, which have been prepared in accordance with U. S. Generally Accepted Accounting Principles, or GAAP. The preparation of these consolidated financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities and expenses. On an ongoing basis, we evaluate these estimates and judgments, including those described below. We base our estimates on our historical experience and on various other assumptions that we believe to be reasonable under the circumstances. These estimates and assumptions form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results and experiences may differ materially from these estimates. While our significant accounting policies are more fully described in the accompanying notes to the consolidated financial statements included in this Annual Report on Form 10-K for the year ended December 31, ~~2023~~ **2024**, we believe that the following accounting policies are the most critical to aid you in fully understanding and evaluating our reported financial results and affect the more significant judgments and estimates that we use in the preparation of our consolidated financial statements. Stock-Based Compensation We account for stock options related to our equity incentive plans under the provisions of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 718 which requires the recognition of the fair value of stock-based compensation. The fair value of stock options is estimated using a Black-Scholes option valuation model. This model requires the input of subjective assumptions including expected stock price volatility, expected life and estimated forfeitures of each award. The fair value of equity-based awards is amortized over the requisite service period of the award. Due to the limited amount of historical data available to us, particularly with respect to stock-price volatility, employee exercise patterns and forfeitures, actual results could differ from our assumptions. Recently Issued Accounting Standards See discussion in Note 2 to the consolidated financial statements. Item 7A. Quantitative and Qualitative Disclosures About Market Risk Item 8. Financial Statements The consolidated financial statements of Cocrystal Pharma, Inc. required by this Item are described in Item 15 of this Annual Report on Form 10-K and are presented beginning on page F-1. COCRYSTAL PHARMA, INC. INDEX TO CONSOLIDATED FINANCIAL STATEMENTS Page Report of Independent Registered Certified Public Accounting Firm (PCAOB ID No. 572) F-2 Consolidated Balance Sheets F-3 Consolidated Statements of Operations F-4 Consolidated Statements of Stockholders' Equity F-5 Consolidated Statements of Cash Flows F-6 Notes to Consolidated Financial Statements F-7 REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM Board of Directors and Stockholders Cocrystal Pharma, Inc. Opinion on the Consolidated Financial Statements We have audited the accompanying consolidated balance sheets of Cocrystal Pharma, Inc. (the "Company") and subsidiaries as of December 31, **2024 and 2023 and 2022**, the related consolidated statements of operations, stockholders' equity, and cash flows for the years then ended, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 31, **2024 and 2023 and 2022**, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America. **Going Concern** **The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the consolidated financial statements, the Company suffered a net loss from operations and used cash in operations, which raises substantial doubt about its ability to continue as a going concern. Management's plans regarding those matters are also described in Note 1. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.** Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (of the United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U. S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our **audit audits**, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matter Critical audit matters are matters arising from the current-period audit of the financial statements that were communicated or required to be communicated to the audit committee and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters. We have served as the Company's auditor since 2019.

/s/ Weinberg & Company, P. A. – Los Angeles, California March ~~28-31, 2024-2025~~ **CONSOLIDATED BALANCE SHEETS (Dollars and shares** in thousands, except per share data) December 31, ~~2023-2024~~ December 31, **2022-2023** Assets Current assets: Cash \$ **9,860** \$ 26,353 ~~\$ 37,144~~ Restricted cash 75 75 Tax credit receivable **1,215** 890 ~~716~~ Prepaid expenses and other current assets **430** 1,773 ~~2,243~~ Total current assets **11,580** 29,091 ~~40,178~~ Property and equipment, net **153** 271 ~~342~~ Deposits **46** 29 ~~46~~ Operating lease right-of-use assets, net (including \$ **152** and \$ **42** and \$ **99** to related party) 1, **694** 1,851 ~~274~~ Total assets \$ **13,456** \$ 31,259 ~~\$ 40,840~~ Liabilities and stockholders' equity Current liabilities: Accounts payable and accrued expenses \$ **2,127** \$ 3,022 ~~\$ 976~~ **Current maturities of finance lease liabilities** – 7 ~~Current maturities of operating lease liabilities (including \$ **49** and \$ **42** and \$ **59** to related party) **301** 240 ~~233~~ Total current liabilities **2,428** 3,262 ~~1,216~~ Long-term liabilities: Operating lease liabilities (including \$ **104** and \$ **0** and \$ **42** to related party) 1, **505** 1,613 ~~57~~ Total long-term liabilities 1, **505** 1,613 ~~57~~ Total liabilities **3,933** 4,875 ~~1,273~~ Commitments and contingencies – Stockholders' equity: Common stock \$ 0.001 par value; **100,000** and 150,000 shares authorized as of December 31, **2024 and 2023** and December 31, ~~2022~~, respectively; 10,174 and 8,143 shares issued and outstanding as of December 31, **2024 and 2023** and~~

December 31, 2022, respectively 10 8 10. Additional paid-in capital 342, 931 342, 288 337, 489-Accumulated deficit (333, 418) (315, 914)-(297, 930)- Total stockholders' equity 9, 523 26, 384 39, 567-Total liabilities and stockholders' equity \$ 13, 456 \$ 31, 259 \$ 40, 840-See accompanying notes to consolidated financial statements. CONSOLIDATED STATEMENTS OF OPERATIONS 2023-2022-December 31, 2024 2023 2022-Operating expenses: Research and development \$ 12, 537 \$ 15, 169 \$ 12, 392-General and administrative 5, 341 5, 990 5, 745-Legal settlement (2, 600) 1, 600-Impairments-19, 092-Total operating expenses 17, 878 18, 559 38, 829-Loss from operations (17, 878) (18, 559) (38, 829)-Other income (expense) income: Interest income (expense), net 537 640 (2)-Change in fair value of derivative liabilities-12-Foreign exchange loss (163) (65)-(18)- Total other income (expense), net 374 575 (8)-Net loss \$ (17, 504) \$ (17, 984) \$ (38, 837)- Net loss per common share -Loss per share-, basic and diluted \$ (1. 72) \$ (1. 87) \$ (4. 77)- Weighted average number of common shares outstanding, basic and diluted 10, 174 9, 651 8, 143-CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (in thousands) Shares Amount Capital Deficit Equity-Common Stock Additional Paid-in Accumulated Total Stockholders' Shares Amount Capital Deficit Equity Balance as of December 31, 2021 8, 143 \$ 8 \$ 336, 634 \$ (259, 093) \$ 77, 549-Stock-based compensation- 855- 855-Net loss---(38, 837)-(38, 837)- Balance as of December 31-, 2022 8, 143 \$ 8 \$ 337, 489 \$ (297, 930) \$ 39, 567-Balance 8, 143 \$ 8 \$ 337, 489 \$ (297, 930) \$ 39, 567-Stock- based compensation-- 801- 801- Sale of common stock to related entities, net of transaction costs 2, 031 2 3, 998- 4, 000-Net loss-- (17, 984) (17, 984)- Balance as of December 31, 2023 10, 174 \$ 10 \$ 342, 288 \$ (315, 914) \$ 26, 384- Balance 10, 174 \$ 10 \$ 342, 288 \$ (315, 914) \$ 26, 384- Stock- based compensation-- 643- 643- Net loss--- (17, 504) (17, 504)- Balance as of December 31, 2024 10, 174 \$ 10 \$ 342, 931 \$ (333, 418) \$ 9, 523- Balance 10, 174 \$ 10 \$ 342, 931 \$ (333, 418) \$ 9, 523- CONSOLIDATED STATEMENTS OF CASH FLOWS December 31, 2024 2023 2022- Cash flows from Operating operating activities: Net loss \$ (17, 504) \$ (17, 984) \$ (38, 837)- Adjustments to reconcile net loss to net cash used in operating activities: Depreciation and amortization expense 126 189 Right of use assets 320 (1, 577)- Loss on impairment of goodwill-19, 092-Stock- based compensation 643 801- Change in operating lease liabilities (210) 1, 563 (209)- Change in fair value of derivative liabilities- (12)- Changes in operating assets and liabilities: Tax credit receivable (325) (174)-(716)- Prepaid expenses and other current assets (-1, 675)- 343 470- Deposits 17- Accounts payable and accrued expenses (895) 2, 046 (321)- Net cash used in operating activities (16, 485) (14, 666)-(21, 435)- Investing activities: Purchases of property and equipment (8) (118)-(74)- Net cash used in investing activities (8) (118)-(74)- Financing activities: Payments of finance lease obligations (7)-(27)- Proceeds from sale of common stock, net of transaction costs 4, 000 -Net cash provided by (used in) financing activities 3, 993 (27)- Net decrease in cash and restricted cash (16, 493) (10, 791)-(21, 536)- Cash and restricted cash at beginning of period 26, 428 37, 219 58, 755- Cash and restricted cash at end of period \$ 9, 935 \$ 26, 428 Supplemental disclosure: Non- cash investing and financing activities Initial recognition of right- of- use assets and lease liabilities \$ 37, 219- 163 \$- NOTES TO CONSOLIDATED FINANCIAL STATEMENTS For the years ended December 31, 2024 and 2023 and 2022-1. Organization and Business Cocrystal Pharma, Inc. (" we ", the " Company " or " Cocrystal "), a biopharmaceutical company, has been developing novel technologies and approaches to create first- in- class and best- in- class antiviral drug candidates since its initial funding in 2008. Our focus is to pursue the development and commercialization of broad- spectrum antiviral drug candidates that will transform the treatment and prophylaxis of viral diseases in humans. By concentrating our research and development efforts on viral replication inhibitors, we plan to leverage our infrastructure and expertise in these areas. In September 2021, the Company opened a wholly owned foreign subsidiary in Australia named Cocrystal Pharma Australia, Ltd (" Cocrystal Australia ") with the objective of operating clinical trials in Australia. On September 27, 2022, the Company filed a Certificate of Amendment to the Certificate of Incorporation (the " Amendment ") with the Delaware Secretary of State to effect a reverse stock split of all outstanding shares of the Company's common stock at a ratio of one- for- 12. At the Company's 2022 Annual Meeting of Stockholders, holders of a majority of the outstanding voting power approved an amendment to the Certificate of Incorporation of the Company to effect a reverse stock split of all outstanding shares of our common stock at a ratio to be determined by the Board of Directors within a range of one- for- four through one- for- 12. Following such approval, the Board of Directors determined to effect the reverse stock split at the ratio of one- for- 12. The Amendment became effective October 11, 2022 and the effect of the reverse stock split was reflected on the Nasdaq Stock Market. All share and per share amounts have been retroactively restated to reflect the one- for- 12 stock split as if it occurred at the beginning of the earliest period presented. The Company's consolidated financial statements are have been prepared and presented on a basis assuming it will continue as using generally accepted accounting principles in the United States of America applicable to a going concern , which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As reflected in the accompanying consolidated financial statements, for The Company has incurred net losses and negative operating cash flows since inception. For the year ended December 31, 2023-2024, the Company recorded a net loss of approximately \$ 17. 5 million -984, 000 and used cash in operating activities of \$ 16. 5 million, and at December 31, 2024, the Company has an accumulated deficit of \$ 333. 4 million. As of December 31, 2024, the Company had a cash balance of \$ 9. 9 million and working capital of approximately \$ 9 14, 666, 000 of cash in operating activities. 1 million On December 31, 2023, the Company had cash and cash equivalents of approximately \$ 26, 353, 000. We believe that our current resources will not be sufficient to fund our operations beyond the next 12 months. This estimate is based, in part, upon our currently projected expenditures. Due in large part to the ongoing Phase 2a clinical trial for the Company's antiviral influenza candidate, we expect to continue to incur net losses and negative cash flows from operating activities for the foreseeable future. These conditions raise substantial doubt about our ability to continue as a going concern within one year from the issuance of these consolidated financial statements. The Company's activities since inception have principally consisted of acquiring product and technology rights, raising capital, and performing research and development. Successful completion of the Company's development programs, obtaining regulatory approvals of its products and, ultimately, the attainment of profitable operations is dependent on future events, including, among other things, its ability to access potential markets, secure financing, develop a customer base, attract, retain and motivate qualified personnel, and develop strategic alliances. Through December 31, 2023-2024, the Company has primarily funded its operations through equity offerings. The Company will need to continue obtaining adequate capital to fund operating losses until it becomes profitable. The Company can give no assurances that the additional capital it is able to raise, if any, will be sufficient to meet its needs, or that any such financing will be obtainable on acceptable terms. Our future cash requirements, and the timing of those requirements, will depend on a number of factors, including economic conditions, the approval and success of our products in development, the continued progress of research and development of our product candidates, the timing and outcome of clinical trials and regulatory approvals, the costs involved in preparing, filing, prosecuting, maintaining, defending, and enforcing patent claims and other intellectual property rights, the status of competitive products, the availability of financing, our success in developing markets for our product candidates and legal proceedings that may arise. We have historically not generated sustained positive cash flow and if we are not able to secure additional funding when needed, we may have to delay, reduce the scope of, or eliminate one or more of our clinical trials or research and development programs. If the Company is unable to obtain adequate capital, it could be forced to cease operations or substantially curtail its drug development activities or cease operations. The Company expects to continue incurring substantial operating losses and negative cash flows from operations over the next several years during its pre- clinical and clinical development phases. Additionally, the rapid development and fluidity of the COVID- 19 pandemic and new variants of the virus makes it very difficult to predict its ultimate impact on our business, results of operations and liquidity. We will continue to monitor and assess the impact COVID- 19 and new variants of the virus may have on our business and financial results. 2. Basis of Presentation and Significant Accounting Policies Basis of Presentation The accompanying consolidated financial statements have been prepared in accordance with U. S. generally accepted accounting principles (" U. S. GAAP "), and pursuant to the rules and regulations of the Securities and Exchange Commission (" SEC ") for reporting of annual financial information. Principles of Consolidation The consolidated financial statements include the accounts of Cocrystal Pharma, Inc. and its wholly owned subsidiaries: Cocrystal Pharma Australia Pty, Ltd., Cocrystal Discovery, Inc., Cocrystal Merger Sub, Inc., Baker Cummins Corp. and Biozone Laboratories, Inc. Intercompany transactions and balances have been eliminated. Segments The Company operates in one segment. In accordance with the " Segment Reporting " Topic of the ASC, the Company's Co- Chief Executive Officer and President (" CEO ") is our chief operating decision maker- maker (" CODM ") and evaluates performance and makes have been identified as the Co- Chief Executive Officers, who review operating results to make decisions about allocating resources and assessing performance for the entire Company. Existing guidance, which is based on financial data presented on a management approach to consolidated basis. Because our CODM evaluates financial performance on a consolidated basis, the Company has determined that it operates as a single reportable segment composed of reporting, establishes requirements to report selected segment information quarterly and to report annually entity- wide disclosures about products and services, major customers, and the countries in which the entity holds material assets and reports revenue. All material operating units qualify for aggregation under " Segment Reporting " due to their- the similar customer base and similarities in economic characteristics; nature of products and services; and procurement, manufacturing and distribution processes. Since the Company operates in one segment, all financial information required by " Segment Reporting " can be found in the accompanying consolidated financial statements results of Cocrystal Pharma, Inc. The measure of segment assets is reported on the consolidated balance sheets as total assets (see Note 13). Use of Estimates Preparation of the Company's consolidated financial statements in conformance with U. S. GAAP requires the Company's management to make estimates and assumptions that impact the reported amounts of assets, liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities in the Company's consolidated financial statements and accompanying notes. The most significant estimates in the Company's consolidated financial statements relate to clinical trial costs the valuation of equity awards and accruals derivative liabilities, recoverability of deferred tax assets, estimated useful lives of fixed assets, and forecast assumptions used in the impairment testing fair value of goodwill stock- based compensation. The Company bases estimates and assumptions on historical experience, when available, and on various factors that it believes to be reasonable under the circumstances. The Company evaluates its estimates and assumptions on an ongoing basis, and its actual results may differ from estimates made under different assumptions or conditions. Concentrations of Credit Risk Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash deposited

in accounts held at two U. S. financial institutions, which may, at times, exceed federally insured limits of \$ 250, 000 for each institution accounts are held. At December 31, ~~2024 and 2023 and 2022~~, our primary operating account held approximately \$ ~~16-9, 327-860~~, 000 and \$ ~~37-26, 144-353~~, 000, respectively, and our collateral account balance of \$ 75, 000 as of December 31, ~~2023-2024~~ and other cash accounts are maintained at different institutions. The Company has not experienced any losses in such accounts and believes it is not exposed to significant risks thereof. ~~F-8~~ Risks and Uncertainties The Company's future results of operations involve a number of risks and uncertainties. Factors that could affect the Company's future operating results and cause actual results to vary materially from expectations include, but are not limited to, rapid technological change, ability to obtain regulatory approvals, competition from currently available treatments and therapies, competition from larger companies, effective protection of proprietary technology, maintenance of strategic relationships, and dependence on key individuals. Products developed by the Company will require clearances from the U. S. Food and Drug Administration (the "FDA") and other international regulatory agencies prior to commercial sales in their respective markets. The Company's products may not receive the necessary clearances and if they are denied clearance, clearance is delayed, or the Company is unable to maintain clearance, the Company's business could be materially, adversely impacted. ~~F-8~~ Cash and Restricted Cash The Company considers all highly liquid investments with an original maturity from the date of purchase of three months or less to be cash equivalents, and the Company held no cash equivalents as of December 31, ~~2024 and 2023 and 2022~~. The following table provides a reconciliation of cash and restricted cash reported within the consolidated balance sheets that sum to the total of the same such amounts shown in the consolidated statements of cash flows (in thousands): Schedule of Reconciliation of Cash and Restricted Cash December 31, ~~2023-2024~~ December 31, ~~2022-2023~~ Cash \$ ~~9, 860~~ \$ ~~26, 353~~ \$ ~~37, 144~~ Restricted cash 75 75 Total cash and restricted cash shown in the statements of cash flows \$ ~~9, 935~~ \$ ~~26, 428~~ \$ ~~37, 219~~ Restricted cash represents amounts pledged as collateral for financing arrangements that are currently limited to the issuance of business credit cards. The restriction will end upon the conclusion of these financing arrangements. Property and Equipment, ~~net~~ Property and equipment, which consists of lab equipment (including lab equipment under capital lease), computer equipment, and office equipment, is recorded at cost and depreciated over the estimated useful lives of the underlying assets (three to five years) using the straight-line method. ~~Maintenance and repairs are charged directly to expense as incurred.~~ Leases The Company ~~accounts for its~~ leases office space in Miami ~~in accordance with ASC 842, Florida and laboratory space in Bothell, Washington under operating leases. Leases that expire on August 31, 2024 and January 31, 2031, respectively. The Company determines whether a contract is, or contains, a lease at inception for our Miami office is with a related party (see below).~~ Operating lease right-of-use ("ROU") assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. ROU assets represent ~~our~~ the Company's right to use an underlying asset for during the lease term, and lease liabilities represent ~~our~~ the Company's obligation to make lease payments arising from the lease. Generally, the implicit rate of interest in arrangements is not readily determinable and the Company utilizes its incremental borrowing rate in determining the present value of lease payments. The Company's incremental borrowing rate is a hypothetical ~~collateralized borrowing~~ rate based on its understanding of what its credit rating would be. ~~The operating~~ Fair Value Measurements FASB Accounting Standards Codification ("ASC") 820 defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles and enhances disclosures about fair value measurements. Fair value is defined under ASC 820 as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value under ASC 820 must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value which are the following: Level 1 — quoted prices in active markets for identical assets or liabilities. Level 2 — other significant observable inputs for the assets or liabilities through corroboration with market data at the measurement date. Level 3 — significant unobservable inputs that reflect management's best estimate of what market participants would use to price the assets or liabilities at the measurement date. ~~F-9~~ The Company categorizes its cash and restricted cash as Level 1 fair value measurements. The Company categorizes its warrants potentially settleable in cash as Level 3 fair value measurements. The warrants potentially settleable in cash are measured at fair value on a recurring basis and are being marked to fair value at each reporting date until they are completely settled or meet the requirements to be accounted for as component of stockholders' equity. The warrants are valued using the Black- Scholes option pricing model as discussed in Note ~~9-6~~ – Warrants. At December 31, 2023 ~~and the Company had approximately 11, 000 warrants that expired in January 2022 2024, there we no warrants outstanding at December 31, 2024. At December 31, 2024 and 2023,~~ the carrying amounts of financial assets and liabilities, such as cash, other assets, and accounts payable and accrued expenses approximate their fair values due to their short-term nature. ~~The Company has not transferred any financial instruments into or out of Level 3 classification during the years ended December 31, 2023 and 2022. A reconciliation of the beginning and ending Level 3 liabilities for is as follows (in thousands): Schedule of Reconciliation of Beginning and Ending Level 3 Liabilities Fair Value Measurements Using Significant Unobservable Inputs (Level 3) 2023-2022 Balance, January 1, \$ - \$ 12 Beginning balance \$ - \$ 12 Change in fair value of warrants potentially settleable in cash (Note 9)-(12) Balance at December 31, \$ - \$ - Ending balance \$ - In November 2014, goodwill was recorded in connection with the acquisition of RFS Pharma. We evaluate indefinite-lived intangible assets and goodwill for impairment annually, as of November 30, or more frequently when events or circumstances indicate that impairment may have occurred. As part of the impairment evaluation, we may elect to perform an assessment of qualitative factors. If this qualitative assessment indicates that it is more likely than not that the fair value of the indefinite-lived intangible asset or the reporting unit (for goodwill) is less than its carrying value, we then would proceed with the quantitative impairment test to compare the fair value to the carrying value and record an impairment charge if the carrying value exceeds the fair value. Fair value is typically estimated using an income approach based on the present value of future discounted cash flows. The significant estimates in the discounted cash flow model primarily include the discount rate, and rates of future revenue and expense growth and / or profitability of the acquired assets. In performing an impairment test, the Company considers, among other factors, the Company's intention for future use of acquired assets, analyses of historical financial performance and estimates of future performance of Coeystal's product candidates. Long-Lived Assets The Company regularly reviews the carrying value and estimated lives of its long-lived assets, including property and equipment, to determine whether indicators of impairment may exist which warrant adjustments to carrying values or estimated useful lives. The determinants used for this evaluation include management's estimate of the asset's ability to generate positive income from operations and positive cash flow in future periods as well as the strategic significance of the assets to the Company's business objective. Should an impairment exist, the impairment loss would be measured based on the excess of the carrying amount over the asset's fair value. ~~F-10~~ Patent and Licensing Related Legal and Filing Costs Due to the significant uncertainty associated with the successful development of one or more commercially viable products based on the Company's research efforts and related patent applications, all patent-related legal and filing fees and licensing-related legal fees are charged to operations as incurred. Patent and licensing-related legal and filing costs were \$ ~~497, 000 and \$ 396, 000 and \$ 506, 000~~ for the years ended December 31, ~~2024 and 2023 and 2022~~, respectively. Patent and licensing-related legal and filing costs are included in general and administrative costs in the Company's consolidated statements of operations. Research and Development Expenses Research and development costs consist primarily of fees paid to consultants and outside service providers, and other expenses relating to the acquisition, design, development and testing of the Company's clinical products. All research and development costs are expensed as incurred. Research and development costs are presented net of tax credits. The Company's Australian subsidiary is entitled to receive government assistance in the form of refundable and non-refundable research and development tax credits from the federal and provincial taxation authorities, based on qualifying expenditures incurred during the fiscal year. The refundable credits are from the provincial taxation authorities and are not dependent on its ongoing tax status or tax position and accordingly are not considered part of income taxes. The Company records refundable tax credits as a reduction of research and development expenses when the Company can reasonably estimate the amounts and it is more likely than not, they will be received. During the year ended December 31, ~~2023-2024~~, the Company recorded tax credits receivable of \$ ~~890-1, 000-123, 843~~, of which approximately \$ ~~823-1, 000-146, 593~~ was recorded as a reduction of research and development expense. Income Taxes The Company accounts for income taxes under the asset and liability method. Under this method, deferred tax assets and liabilities are determined based on differences between financial reporting and tax bases of assets and liabilities and are measured using enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered or settled. Realization of deferred tax assets is dependent upon future taxable income. A valuation allowance is recognized if it is more likely than not that some portion or all of a deferred tax asset will not be realized based on the weight of available evidence, including expected future earnings. The Company recognizes an uncertain tax position in its financial statements when it concludes that a tax position is more likely than not to be sustained upon examination based solely on its technical merits. Only after a tax position passes the first step of recognition will measurement be required. Under the measurement step, the tax benefit is measured as the largest amount of benefit that is more likely than not to be realized upon effective settlement. This is determined on a cumulative probability basis. The full impact of any change in recognition or measurement is reflected in the period in which such change occurs. The Company elects to accrue any interest or penalties related to income taxes as part of its income tax expense. ~~F-10~~ The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date. Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation- Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black- Scholes option-pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future~~

dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods. ~~F-11~~ Common Stock Purchase Warrants and Other Derivative Financial Instruments We classify as equity any contracts that require physical settlement or net-share settlement or provide us a choice of net-cash settlement or settlement in our own shares (physical settlement or net-share settlement) provided that such contracts are indexed to our own stock as defined in ASC 815-40, Contracts in Entity's Own Equity. We classify as assets or liabilities any contracts that require net-cash settlement (including a requirement to net cash settle the contract if an event occurs and if that event is outside our control) or give the counterparty a choice of net-cash settlement or settlement in shares (physical settlement or net-share settlement). We assess the classification of our common stock purchase warrants and other freestanding derivatives at each reporting date to determine whether a change in classification between assets and liabilities is required. Net Income (Loss) per Share The Company accounts for and discloses net income (loss) per common share in accordance with FASB ASC Topic 260, Earnings Per Share. Basic income (loss) per common share is computed by dividing income (loss) attributable to common stockholders by the weighted average number of common shares outstanding. Diluted net income (loss) per common share is computed by dividing net income (loss) attributable to common stockholders by the weighted average number of common shares that would have been outstanding during the period assuming the issuance of common stock for all potential dilutive common shares outstanding. Potential common shares consist of shares issuable upon the exercise of stock options and warrants. The following table sets forth the number of potential common shares excluded from the calculations of net loss per diluted share because their inclusion would be anti-dilutive (in thousands): Schedule of ~~Anti-Dilutive~~ ~~----~~ ~~dilutive~~ Securities Excluded from Calculations of Net Loss Per Share December 31, ~~2024~~ ~~2023~~ ~~2022~~ Outstanding options to purchase common stock ~~550~~ ~~558~~ ~~350~~ Warrants to purchase common stock ~~11~~ ~~43~~ ~~Unvested restricted stock units~~ ~~164~~ ~~Total~~ ~~714~~ ~~569~~ ~~363~~ ~~F-11~~ Recent Accounting Pronouncements In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosure." The amendments expand a public entity's segment disclosures by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker, requiring other new disclosures, and requiring enhanced interim disclosures. ASU 2023-07 requires public entities with a single reportable segment to provide all the disclosures required by this standard and all existing segment disclosures in Topic 280 on an interim and annual basis. ASU 2023-07 is effective for annual periods beginning after December 15, 2023, and interim periods beginning after December 15, 2024, applied retrospectively with early adoption permitted. As of December 31, 2024, the Company has adopted ASU 2023-07. The adoption of this standard did not have a material impact on the Company's management consolidated financial statements but has resulted in additional disclosures within the footnotes to our consolidated financial statements (See Note 13). In November 2024, the FASB issued ASU 2024-03, Income Statement - Reporting Comprehensive Income - Expense Disaggregation Disclosures (Subtopic 220-40). ASU 2024-03 amends the FASB Accounting Standards Codification to require specified information about certain costs and expenses in the notes to the financial statements at each interim and annual reporting period, including disclosure of the amounts of purchases of inventory; employee compensation; depreciation; intangible asset amortization; and depreciation, depletion, and amortization included in each relevant expense caption on the face of the income statement within continuing operations that contains any of the expense categories previously listed. Disclosure will also be required of the total amount of selling expenses and an entity's definition of selling expenses in annual reporting periods. ASU 2024-03 does not change or remove current expense disclosure requirements, but does affect where and how this information is presented in the notes to the financial statements. ASU 2024-03 is effective for annual reporting periods beginning January 1, 2027, and interim periods within annual reporting periods beginning January 1, 2028. Early adoption is permitted. The Company is in the process of evaluating ASU 2024-03 to determine its impact on the Company's consolidated financial statement presentation and evaluated ~~related~~ ~~all~~ ~~disclosures~~. Management does not believe that any other recently issued, but not yet effective, authoritative accounting standards and guidance that, if currently adopted, would have been issued or proposed by the FASB or other standards-setting bodies through the filing date of these financial statements and does not believe the future adoption of any such pronouncements will have a material effect ~~impact~~ on the Company's financial position ~~statements, including their presentation and related disclosures~~ results of operations. 3. Foreign Currency Remeasurement The U. S. dollar has been determined to be the functional currency for the net assets of Cocrystal Australia operations. The transactions are recorded in the local currencies and are remeasured at each reporting date using the historical rates for nonmonetary assets and liabilities and current exchange rates for monetary assets and liabilities at the balance sheet date. Exchange gains and losses from the remeasurement of monetary assets and liabilities are recognized in other income (loss). The Company recognized an ~~a~~ loss of approximately \$ ~~163,000~~ ~~and~~ ~~\$~~ ~~65,000~~ ~~and~~ ~~\$~~ ~~18,000~~ for the years ended December 31, ~~2024~~ ~~and~~ ~~2023~~ ~~and~~ ~~2022~~, respectively. As of December 31, ~~2024~~ ~~and~~ ~~2023~~ ~~and~~ ~~2022~~, the Company's cash balances consisted of the following (in thousands): Schedule of Cash Balance ~~2024~~ ~~2023~~ ~~2022~~-U. S. Dollars \$ ~~9,554~~ ~~\$~~ ~~26,402~~ ~~\$~~ ~~37,177~~-Australian Dollars - in US \$ ~~381~~ ~~26~~ ~~42~~-Cash Balance \$ ~~9,935~~ ~~\$~~ ~~26,428~~ ~~\$~~ ~~37,219~~ ~~F-12~~ 4. Property and Equipment Property and equipment as of December 31, consists of the following (table in thousands): Schedule of Property and Equipment ~~2024~~ ~~2023~~ ~~2022~~-Lab equipment (excluding equipment under finance leases) \$ ~~1,757~~ ~~\$~~ ~~1,631~~ ~~\$~~ ~~757~~ Finance lease right-of-use lab equipment obtained in exchange for finance lease liabilities, net ~~162~~ ~~194~~ ~~162~~ Computer and office equipment ~~155~~ ~~131~~ ~~155~~ Total property and equipment ~~2,082~~ ~~2,074~~ ~~1,956~~ Less accumulated depreciation ~~(1,929)~~ ~~(1,803)~~ ~~(1,614)~~ Property and equipment, net \$ ~~153~~ ~~\$~~ ~~271~~ ~~\$~~ ~~342~~-Depreciation expense was \$ ~~126,000~~ ~~and~~ ~~\$~~ ~~189,000~~ ~~and~~ ~~\$~~ ~~185,000~~ for the years ended December 31, ~~2024~~ ~~and~~ ~~2023~~ ~~and~~ ~~2022~~, respectively. ~~F-12~~ 5. Goodwill The Company completed its annual impairment test in November 2021, and at that time determined the fair value of its reporting unit, as determined utilizing both the Company's Nasdaq market capitalization and an income approach analysis, exceeded the carrying value of the reporting unit as of December 31, 2021; therefore, management did not consider the \$19,092,000 of goodwill to be impaired. The Company uses judgement in assessing whether assets may have become impaired between annual impairment tests. The occurrence of a change in circumstances, such as a continued decline in the market capitalization of the Company, would determine the need for impairment testing between annual impairment tests. During the six months ended June 30, 2022, the Company saw a significant decrease in its price of common stock resulting in an overall reduction in market capitalization and our recorded net book value exceeded our market capitalization as of June 30, 2022. Pre-impairment, the carrying value of the reporting unit exceeded the market capitalization of the Company at June 30, 2022 and management concluded that goodwill was impaired in its entirety and recorded a \$19,092,000 non-cash impairment. As of December 31, 2023, the Company had no remaining goodwill. ~~F-13~~ 6. Accounts Payable and Accrued Expenses Accounts payable and accrued expenses consisted of the following as of December 31, (table in thousands): Schedule of Accounts Payable and Accrued Expenses ~~2024~~ ~~2023~~ Accounts payable \$ ~~1,542~~ ~~\$~~ ~~1,222~~ \$-Accrued compensation ~~117~~ ~~109~~ Accrued other expenses ~~468~~ ~~1,691~~ Total accounts payable and accrued expenses \$ ~~2,127~~ ~~\$~~ ~~3,022~~ \$-Accounts payable and accrued other expenses contain unpaid general and administrative expenses and costs related to research and development that have been billed and estimated unbilled, respectively, as of year-end. ~~7-6~~ Common Stock On June 27, 2024, the Company, following approval of the Company's stockholders at the 2024 Annual Meeting of Stockholders filed an amendment to its Certificate of Incorporation with the Secretary of State of the State of Delaware (the "Amendment") to decrease the number of shares of authorized capital stock of the Company from 155,000,000 shares of capital stock, consisting of 150,000,000 shares of common stock and 5,000,000 shares of preferred stock, to 101,000,000 shares of capital stock consisting of 100,000,000 shares of common stock and 1,000,000 shares of preferred stock. The Amendment became effective on June 27, 2024. As of December 31, ~~2023~~ ~~2024~~, the Company has authorized ~~150~~ ~~100~~,000,000 shares of common stock, \$ 0.001 par value per share. The Company had approximately 10,174,000 and ~~8,143,000~~ shares issued and outstanding as of December 31, ~~2024~~ ~~and~~ ~~2023~~ ~~and~~ ~~2022~~, respectively. The holders of common stock are entitled to one vote for each share of common stock held. ~~Sale of Common Stock to Related Entities~~ On April 4, 2023, the Company entered into a Securities Purchase Agreement with two accredited investors (the "Purchasers") whereby the Purchasers agreed to purchase a total of 2,030,458 shares of unregistered common stock at a price of \$ 1.97 per share for a total purchase price of \$ 4,000,000 in two equal \$ 2,000,000 investments. The Purchasers were an entity controlled by a director and another investor who subsequently joined the Company's Board of Directors. ~~At-The-Market Offering~~ The Company was ~~is~~ a party to the At-The-Market Offering Agreement, dated July 1, 2020 ("ATM Agreement") with H. C. Wainwright & Co., LLC ("Wainwright"), pursuant to which the Company may issue and sell over time and from time to time, or through Wainwright, up to \$ 10,000,000 of shares of the Company's common stock. ~~During January 2021, the Company sold 85,834 shares of its common stock pursuant to the ATM Agreement for net proceeds of approximately \$ 2.1 million. There have been no sales under the ATM Agreement since Warrants during the years ended December 31, 2024 and 2023.~~ The following is a summary of activity in the number of warrants outstanding to purchase the Company's common stock for the years ended December 31, ~~2024~~ ~~and~~ ~~2023~~ ~~and~~ ~~2022~~ (table in thousands): Schedule of Warrants Activity Warrants Accounted for as: ~~Equity Warrants Accounted for as:~~ Liabilities May 2018 Warrants October 2013 Warrants January 2014 Warrants Total Outstanding, December 31, ~~2021~~ ~~2022~~ ~~7-2~~ ~~11~~ ~~20~~ ~~13~~ Exercised ~~----~~ Granted ~~---~~ Expired ~~(7)~~ ~~(7)~~ Outstanding, December 31, ~~2022~~ ~~2-11~~ ~~13~~ Exercised ~~----~~ Granted ~~---~~ Expired ~~(2)~~ ~~(2)~~ Outstanding, December 31, ~~2023~~ ~~-11~~ ~~11~~ Exercised ~~---~~ Granted ~~---~~ Expired ~~(11)~~ ~~(11)~~ Outstanding, December 31, ~~2024~~ ~~---~~ Expiration date ~~Oct 27, 2022~~ ~~Oct 24, 2023~~ ~~Jan 16, 2024~~ As Warrants outstanding as of December 31, 2023 and 2022 included the above outstanding warrants with were liability classified warrants, which had de minimis fair value as of the year then ended. ~~8-~~ As of December 31, 2023 the Company had approximately 11,000 warrants that expired in January 2024, there were no warrants outstanding as of December 31, 2024. 7. Stock Based Awards Equity Incentive Plans The Company adopted an equity incentive plan in 2007 (the "2007 Plan"). The 2007 Plan has expired, and the Company no longer issues any awards under the 2007 Plan. As of December 31, 2022, there are 424 outstanding incentive stock options granted under the 2007 Plan that are eligible to purchase shares of the Company's common stock. The maximum term of options granted under the 2007 Plan was ten years. The Company adopted a second equity incentive plan in 2015 (the "2015 Plan") under which 833,333 shares of common stock have been reserved for issuance to employees, and non-employee directors and consultants of the Company. Recipients of incentive stock options granted under the 2015 Plan shall be eligible to purchase shares of the Company's common stock at

reimburse the Foundation for third-party expenses associated with the filing, prosecution, and maintenance of the patent rights in question. The Company also agreed to make certain future milestone payments up to \$3.1 million, dependent upon the progress of clinical trials, regulatory approvals, and initiation of commercial sales in the United States and certain countries outside the United States. On April 17, 2020, the Company entered into an Agreement with Foundation effective April 1, 2020. Pursuant to the terms of the Agreement, the Foundation granted the Company an exclusive for human use a royalty bearing license to practice under certain patent rights, including a patent and a patent application covering antiviral compounds against coronaviruses— **coronavirus infections** and norovirus, and related know-how, to make and sell therapeutic, diagnostic and prophylactic products. The Company agreed to pay the Foundation a one-time non-refundable license initiation fee in the amount of \$110,000 and an annual license maintenance fee in the amount of \$20,000 per year for the first seven (7) years and \$50,000 per year thereafter and agreed to reimburse the Foundation for third-party expenses associated with the filing, prosecution and maintenance of the patent rights in question. The Company also agreed to make certain future milestone payments up to \$4,150,000, dependent upon the progress of clinical trials, regulatory approvals, and initiation of commercial sales in the United States and certain countries outside the United States. As of December 31, 2023, no milestone payments to the Foundation were due under the agreement. On February 28, 2024, the Company provided notice to the Foundation of the Company's election to terminate ~~both the 2020~~ License Agreements. The terminations, which were made due to the Company's determination that further development efforts under the License Agreements would be futile, ~~are took effective~~— **effect** on March 29, 2024. **F** ~~The Company continues to clinically progress its fully owned compound CDI- 15 988 for coronaviruses and norovirus—Phase 2a Clinical Trial In August, 2022, the Company engaged hVIVO, a subsidiary of London-based Open Orphan plc (AIM: ORPH), a rapidly growing specialist contract research organization (CRO), to conduct a Phase 2a clinical trial (the "Study") with the Company's novel, broad-spectrum, orally administered antiviral influenza candidate. The Company paid a reservation fee of \$1.7 million upon execution of the Start-Up Agreement (the "Agreement") for the Study. The Company recognized the reservation fee as prepaid asset on its balance sheet at December 31, 2022. In September 2023, the Clinical Trial Agreement ("CTA") was executed by the Company and hVIVO, which ~~supersedes~~ **superseded** the Agreement, including the terms attributable to the reservation fee. Under the terms of the CTA, total budget of the Study was approximately \$6.8 million, which consisted of the reservation fee of \$1.7 million and additional milestone payments totaling approximately \$5.1 million. The reduction of the reservation fee and the milestone payments will become due during the length of the CTA as milestones are realized. During the year ended December 31, **2024 and 2023**, upon achievement of certain milestones, the reservation fee was reduced by approximately \$ **440.1, 28 million and \$ 0.4 million, 000 respectively**, which was recognized as expense during the year then ended. As a result, ~~the there was no~~ balance of the reservation fee was approximately \$ **1.28 million** which is included in prepaid expenses as of December 31, **2023-2024**. Pursuant to the CTA, additional milestones payments totaling approximately \$ **2.61 million** became due during the year ended December 31, **2024 and 2023**, resulting in the recognition during the year of aggregate expenses of \$ **2.2 million and \$ 3.05 million, respectively** incurred on the CTA. As of December 31, **2023-2024**, \$ **10.9, 5** million was due on the CTA which is included in accounts payable and accrued expenses in the accompanying consolidated balance sheet. **9 F-18-11**. Income Taxes In accordance with the authoritative guidance for income taxes under ASC 740, a deferred tax asset or liability is determined based on the difference between the financial statement and the tax basis of assets and liabilities as measured by the enacted tax rates, which will be in effect when these differences reverse. The Company provides a valuation allowance against net deferred tax assets unless, based upon the available evidence, it is more likely than not that the deferred tax assets will be realized. The Company recognizes the impact of a tax position in the consolidated financial statements only if that position is more likely than not of being sustained upon examination by taxing authorities, based on the technical merits of the position. The Company's practice is to recognize interest and / or penalties related to income tax matters as income tax expense. The Company is subject to taxation and files income tax returns in the United States, Australia and various state jurisdictions. All tax years from inception to date are subject to examination by the U. S. and state tax authorities due to the carry-forward of unutilized net operating losses and research and development credits. Currently, no years are under examination. Significant components of the Company's deferred income taxes at December 31, **2024 and 2023 and 2022** are shown below (table in thousands): Schedule of Deferred Tax Assets and Liabilities **2024 2023 2022**~~

	2024	2023	2022
Deferred tax assets: Net operating loss carryforwards	\$ 23,672	\$ 22,005	\$ 21,368
Compensation	666	583	474
Research and development tax credits	543	319	271
Capitalized and Research Expenditures	6,935	5,288	2,595
Other	789	848	487
Total deferred tax assets	35,605	31,920	27,633
Deferred tax liabilities: Property and equipment	(16)	(29)	(27)
Other	(371)	(410)	(60)
Total deferred tax liabilities	(387)	(439)	(87)
Total deferred taxes, net	35,218	31,481	27,546
Valuation allowance	(35,218)	(31,481)	(27,546)
Deferred tax liability, net	\$ -	\$ -	\$ -

The Company has established a valuation allowance against net deferred tax assets due to the uncertainty that such assets will be realized. The Company periodically evaluates the recoverability of the deferred tax assets. At such time as it is determined that it is more likely than not that deferred tax assets will be realizable, the valuation allowance will be reduced. On March 27, 2020, the United States enacted the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The CARES Act is an emergency economic stimulus package that includes spending and tax breaks to strengthen the United States economy and fund a nationwide effort to curtail the effect of COVID-19. While the CARES Act provides sweeping tax changes in response to the COVID-19 pandemic, some of the more significant provisions are the extension of the carryback period of certain losses to five years, and increasing the ability to deduct interest expense from 30 percent to 50 percent of modified taxable income. The CARES Act also provides for a credit against employee wages, the opportunity to defer payment of a portion of federal payroll taxes to December 2022 and December 2023 and enhanced small business loans to assist business impacted by the pandemic. The Company's tax provision and financial position was not materially impacted by the CARES Act. On December 27, 2020, the United States enacted the Consolidated Appropriations Act which extended and modified many of the tax-related provisions of the CARES Act. The Company does not anticipate a material impact of the Consolidated Appropriations Act on its tax provision or financial position. ~~F-19~~ At December 31, **2023-2024**, the Company has federal and state net operating losses ("NOL") carryforwards of approximately \$ **103.110, 0.4** million and \$ **6.7, 8** million, respectively. The federal and Florida NOL generated after 2017 of \$ **41.48, 4.8** million and \$ **6.7, 8** million, respectively, will carryforward indefinitely. Under the CARES Act, the Internal Revenue Code was amended to allow for federal NOL carrybacks for five years to offset previous income, or can be carried forward indefinitely to offset 100% of the taxable income for the tax year 2020 and 80% of the taxable income for the tax years 2021 and thereafter. The federal NOL carryforwards begin to expire in 2026. At December 31, **2023-2024**, the Company had federal research credit carryforwards of approximately \$ **3.2-5** million that expire in 2028. ~~At December 31, 2023, the Company did not have any federal and state capital loss carryforwards.~~ The above NOL carryforward and the research tax credit carryforward are subject to an annual limitation under the Section 382 and 383 of the Internal Revenue Code of 1986, and similar state provisions if the Company experienced one or more ownership changes, which would limit the amount of NOL and tax credit carryforwards that can be utilized to offset future taxable income and tax, respectively. In general, an ownership change, as defined by Section 382 and 383, results from transactions increasing ownership of certain stockholders or public groups in the stock of the corporation by more than 50 percentage points over a three-year period. The Company has not completed an IRC Section 382 / 383 analysis. If a change in ownership were to have occurred, NOL and tax credits carryforwards could be eliminated or restricted. If eliminated, the related asset would be removed from the deferred tax asset schedule with a corresponding reduction in the valuation allowance. A reconciliation of the federal statutory income tax rate to the Company's effective income tax rate is as follows: Schedule of Reconciliation of Federal Statutory Income Tax Rate **2024 2023 2022**—Statutory federal income tax rate 21.0% 21.0% 0% **Goodwill impairment 0.0% (10.3)%**—Research credits **1.9%** 2.8% 0.7%—Change in valuation allowance **(20.1)%** (21.9)% **(10.2)%**—Equity **compensation (0.3)%** (0.4)% **(Foreign tax differential) 1.4) 3.0% 0.6%**—Other tax, credit and adjustments **(3.8)%** (2.1) **5) 0.2%**—Effective income tax rate 0.0% 0.0% **12.10**. Lease Commitments Operating Leases The Company leases office space in Miami, Florida and **research and development** laboratory space in Bothell, Washington under operating leases that expire on ~~August 31~~ **September 30, 2024-2027** and January 31, 2031, respectively. **The For operating leases, the weighted average discount rate is 6.4% and the weighted average remaining lease term for our Miami office is 5.2 years with a related party (see below).** Operating lease right-of-use ("ROU") assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Generally, the implicit rate of interest in arrangements is not readily determinable and the Company utilizes its incremental borrowing rate in determining the present value of lease payments. The Company's incremental borrowing rate is a hypothetical rate based on its understanding of what its credit rating would be. The operating lease ROU asset includes any lease payments made and excludes lease incentives. ~~F-20-17~~ The components of rent expense and supplemental cash flow information related to leases for the period are as follows (tables in thousands): Schedule of Components of Rent Expense and Supplemental Cash Flow Information Year Ended December 31, **2024 Year Ended December 31, 2023** Lease Cost Operating lease cost (included in operating expenses in the Company's consolidated ~~statements~~ **statements** of operations) \$ **233-393** \$ **Other Information** Cash paid for amounts included in the measurement of lease liabilities \$ **233-265** \$ **Weighted average remaining lease term – operating leases (in years) 5.2** 0.8 Average discount rate – operating leases **6.4** **% 6.2** % The supplemental balance sheet information related to leases for the period is as follows (tables in thousands): Schedule of Supplemental Balance Sheet Information At December 31, **2023-2024** At December 31, **2022-2023** Operating leases Long-term right-of-use assets of which \$ **152 and \$ 42** and \$ **99** relates to related party, **respectively**, net of accumulated amortization of \$ **1,270 and \$ 950**, **respectively** and \$ **592** \$ **1,694** \$ **1,851** \$ **274**—Short-term operating lease liabilities, of which \$ **49 and \$ 42** and \$ **59** relates to related party, **respectively** **301** **240** **233**—Long-term operating lease liabilities, of which \$ **104 and \$ 0** and \$ **42** relates to related party, **respectively** **1,505** **1,613** **57**—Total operating lease liabilities \$ **1,806** **\$ 1,853** **\$ 290**—Schedule of Maturities of Lease Liabilities Year— **Liabilities Year** ending December 31, (in thousands) **2024-264** **2025-344** **407** **2026-355** **419** **2027-365** **415** **2028-376** **2029-249** **2030** and thereafter **513-264** Total minimum operating lease payments \$ **2,217-130** Less: present value discount **(364-324)** Total operating lease liabilities \$ **1,853-806** **In April 2023, the Company renewed its lease for the unit 100 at the Bothell, Washington facility ("Bothell 100") for an 84-month (7 years) term, starting February 1, 2024, and ending on**

January 31, 2031. The Company classified the amended lease as an operating lease pursuant to the provisions of ASC 842 and calculated the discounted value of the total lease payments to be approximately \$ 1, 224, 000 using a discount rate of 6 %. This amount was recognized as the lease liability and right- of use asset at the renewal date of the lease. As the renewal occurred in 2023, the Company deemed it appropriate to recognize both the right- of use asset and lease liability for the extension term in 2023, with no amortization of the asset until the commencement of the extension term in February 2024. In September 2023, following the renewal of the Bothell 100 facility lease, the Company amended the agreement to expand the premises to include Suite 200 (“ Bothell 200 facility ”). The lease for the Bothell 200 facility has a 60- month (5- year) term, running from February 1, 2024, through January 31, 2029. The Company classified the lease as an operating lease and calculated the discounted value of the total lease payments to be approximately \$ 571, 000, using a 6 % discount rate. This amount was recognized as the lease liability and right- of- use asset at the lease commencement date. As the lease for the Bothell 200 facility is tied to an existing lease and was executed in 2023, the Company deemed it appropriate to recognize both the right- of- use asset and lease liability in 2023, with no amortization of the asset until the lease term begins in February 2024. In August 2024, the Company renewed its lease for the Miami, Florida location for a 36- month term, starting from October 1, 2024, and ending on September 30, 2027, with an optional two- year extension. At the time of renewal, the Company classified the lease as an operating lease pursuant to the provisions of ASC 842 and calculated the discounted value of the total lease payments to be approximately \$ 163, 000, using a discount rate of 10. 75 %, and recognized this amount as the lease liability and right- of- use asset at renewal date. The lessor of the Miami, Florida lease is a limited liability company controlled by Dr. Phillip Frost, a director and a principal stockholder of the Company. See Note 12.

The minimum lease payments above do not include common area maintenance (CAM) charges, which are contractual obligations under the Company’s Bothell, Washington lease, but are not fixed and can fluctuate from year to year. CAM charges for the Bothell, Washington facility is calculated and billed based on total common expenses for the building incurred by the lessor and apportioned to tenants based on square footage. In 2024 and 2023 and 2022, approximately \$ 98-174, 000 and \$ 98, 000 of CAM charges for the Bothell, Washington lease was included in operating expenses in the consolidated statements of operations, respectively. F- 18

For On September 1, 2018, the Company entered into a twelve months ended December 31, 2024 and 2023, operating lease expense agreement with a limited liability company controlled by Dr. Phillip Frost, excluding short- term a director, and a principal stockholder of the Company for the lease-leases of its Miami office (see Note 13— Transactions with Related Parties). On September 1, finance 2021, the Company extended this lease leases agreement into an and CAM charges, additional three- year with monthly lease payments under this lease total totaled \$ 186, 000 through September 2024. The minimum lease payments above include taxes and fees, which are expected to be approximately \$ 9-393, 000 annually. As of December 31, 2023, the remaining right of use asset relating to this lease was \$ 42, 000 and the remaining lease obligation was \$ 42, 000. On September 21, 2018, the Company amended the lease agreement with a North Creek Tee LLC, to expand its laboratory facility in Bothell— WA, with additional 6, 000 sq ft for a period of 5 years that expires on January 31, 2029, with monthly lease payments under this lease total \$ 660, 000. In addition, the Company amended the lease agreement to extend the original laboratory facility for an and additional 7 years with monthly lease payments under this lease total \$ 1, 498, 000 Through January 2031. The minimum lease payment combined totals approximately \$ 380, 000 annually. Rent expense, excluding capital leases and CAM charges, for 2023 and 2022 totaled \$ 233, 000 and, respectively, of which \$ 233-62, 000 for each period, respectively. F- 21

Finance Leases In April 2020, the Company entered into a lease agreements to acquire equipment with 36 monthly payments of \$ 2, 420 payable through March 31, 2023. The lease agreement have an effective interest rate of 8. 01 %. The leased lab equipment is included under property and equipment and depreciable over five years. Total assets and accumulated depreciation recognized, net, under finance leases was to a related party \$ 162, 000 and \$ 162, 000 as of December 31, 2023, respectively. 11 Total assets and accumulated depreciation recognized, net, under finance leases was \$ 194, 000 and \$ 158, 000 as of December 31, 2022- 13.

Commitments and Contingencies From time to time, the Company is a party to, or otherwise involved in, legal proceedings arising in the normal course of business. As of the date of this report, except as described below, the Company is not aware of any proceedings, threatened or pending, against it which, if determined adversely, would have a material effect on its business, results of operations, cash flows or financial position. Liberty Insurance Underwriters Inc. (“ Liberty ”) filed suit against us in federal court in Delaware seeking a declaratory judgment that there was no insurance coverage for any settlement, judgment, or defense costs in the class and derivative litigation, that the monies totaling approximately \$ 1 million it paid to the Company in connection with the SEC investigation were not covered by insurance, and for recoupment of the monies already paid. We had retained counsel to defend us which had filed an answer to the complaint denying its material allegations, as well as a counterclaim against Liberty for breach of contract, declaratory judgment, bad faith and violation of the Washington State Consumer Protection Act, alleging among other things that Liberty wrongfully denied the Company’s claims for coverage of the class and derivative litigations, and seeking money damages. Liberty Insurance Underwriters Inc. filed suit against us in federal court in Delaware seeking a declaratory judgment that there was no insurance coverage for any settlement, judgment, or defense costs in the class and derivative litigation, that the monies totaling approximately \$ 1 million it paid to the Company in connection with the SEC investigation were not covered by insurance, and for recoupment of the monies already paid. On June 7, 2022, the court filed a Stipulation and Order for Entry of Judgment in the amount of \$ 1, 359, 064 in favor of Liberty (the “ Judgment ”) following summary judgment granted by the court to Liberty on all but one of the matters at issue in the case. The Company filed an appeal in July 2022. On March 29, 2023, the Third Circuit ruled in favor of the Company on the appeal, thereby vacating the trial court’s prior grant of summary judgment in favor of Liberty. As a result of this ruling, the case has been remanded to the District Court for trial on the merits of the Company’s coverage claims for defense and settlement costs. The Court had ordered the return of the \$ 1. 6 million. On August 8, 2023, the Company received \$ 1. 6 million as refunded by the registry of the court. On November 16, 2023, prior to commencement of a new trial which had been scheduled for December 4, 2023, the parties entered into a settlement agreement pursuant to which Liberty paid the Company an additional \$ 1 million and each party released the other from its respective claims and rights arising from the matter. There is no further litigation with Liberty following this settlement. 14-12 Transactions with Related Parties In September 2018 On August 14, 2024, the Company entered into a three- year lease- lease extension with administrative offices from a limited liability company owned controlled by one of the Company’s Dr. Phillip Frost, a directors- director and a principal stockholder of Dr. Phillip Frost. The lease term is three- the Company years with an optional three- year extension. On an annualized basis, straight- line rent expense is, including taxes and fees, for this location would be approximately \$ 62-64, 000 including fixed and estimable fees and taxes. Upon the extension of the lease, the Company recognized a right- of- use asset of approximately \$ 163, 000. The discount rate used to measure the lease assets and liabilities for the extension was 10. 75 %. The Company paid a lease deposit of \$ 4, 000 on the original agreement and total rent and other expenses paid in connection with this lease were \$ 62, 000 and \$ 63 -000 and \$ 61, 000 for the years ended December 31, 2024 and 2023 and 2022 respectively. 15-13 Segment information The Subsequent Events On February 28, 2024, the Company provided notice operates and manages its business as one reportable and operating segment dedicated to KSURF of the research and development Company’s election to terminate the License Agreements novel orally administered antiviral influenza candidate. The terminations, which were made due to measure of segment assets is reported on the balance sheet as total consolidated assets. In addition, the Company manages the business activities on a consolidated basis. The Company’s determination that further CODM reviews financial information presented on a consolidated basis and decides how to allocate resources based on net income (loss). Significant segment expenses include research and development efforts under, salaries, insurance, and stock- based compensation. Operating expenses include all remaining costs necessary to operate our business, which primarily include external professional services and the other License Agreements would be futile, are effective on March 29 administrative expenses. The following table presents the significant segment expenses and other segment items regularly reviewed by our CODM (table in thousands): Schedule of Segment Information Year ended December 31, 2024 +2023 Revenue \$- Less: Research and development 10, 785 13, 492 Salaries and personnel costs 2, 900 2, 840 Insurance 286 358 Stock- based compensation 643 801 Operating expenses 3, 264 1, 068 Other income (374) (575) Net loss \$ (17, 504) \$ (17, 984) F- 22-19

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosures Item 9A. Controls and Procedures Disclosure Controls and Procedures Our management, with the participation of our Chief Executive Officer and our Chief Financial Officer, have evaluated the effectiveness of the Company’s disclosure controls and procedures (as defined in Rules 13a- 15 (e) and 15d- 15 (e) under the Exchange Act) as of December 31, 2023- 2024. Our disclosure controls and procedures are designed to provide reasonable assurance that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the rules and forms of the Securities and Exchange Commission. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the company’s management, including its principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure. Based on this evaluation, management concluded that our disclosure controls and procedures were effective as of December 31, 2023-2024. Management’s Annual Report on Internal Control Over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rules 13a- 15 (e) and 15d- 15 (e) under the Securities Exchange Act of 1934, as amended. Our internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined effective could provide only reasonable assurance with respect to financial statement preparation and presentation. Our management conducted an evaluation of the effectiveness of our internal control over financial reporting as of December 31, 2023-2024, based on the framework in the Internal Control- Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (the “ 2013 Internal Control- Integrated Framework ”). Based on our evaluation under the 2013 Internal

Control- Integrated Framework, our management concluded that our internal control over financial reporting was effective as of December 31, 2022-2024. Changes in Internal Control Over Financial Reporting There were no changes in our internal control over financial reporting as defined in Rule 13a- 15 (f) or 15d- 15 (f) under the Exchange Act that occurred during the period covered by this report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Item 9B. Other Information On March 23, 2024, the Company' s Board approved and adopted an amended Code of Ethics, Insider Trading Policy and Clawback Policy. The amendments to the Code of Ethics were primarily administrative and technical in nature, with the principal exception being the separation of the Insider Trading Policy into a separate, new policy for such purpose. The foregoing description does not purport to be complete and is qualified in its entirety by the full text of each such of policy, copies of which are filed-incorporated by reference as Exhibits 14. 1, 19. 1 and 97 to this Report. During the three- month period ended December 31, 2023-2024, no officer or director has adopted any Rule 10b5- 1 trading arrangement or any non- Rule 10b5- 1 trading arrangement within the meaning of Item 408 of Regulation S- K promulgated under the Securities Act of 1933. Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections PART III

Item 10. Directors, Executive Officers, and Corporate Governance. The following is a list of our directors and executive officers. Name Age Position Sam Lee Co- Chief Executive Officer, President James Martin Co- Chief Executive Officer, Chief Financial Officer Roger Kornberg Chairman and Director Phillip Frost Director Fred Hassan Director Anthony Japour Director Richard C. Pfenniger, Jr. Director Steven Rubin Director Executive Officer and Director Biographies Sam Lee, Ph. D., Co- Chief Executive Officer, President Dr. Lee has served as our President since January 2, 2014 and as our Co- Chief Executive Officer since May 2021. From January 2, 2014 to November 22, 2014, Dr. Lee was a director of Cocrystal. He is a co- founder of Cocrystal Discovery and has been President and a director of Cocrystal Discovery since 2007. He has over 25 years of anti- infective drug discovery research experience. Prior to being a co- founder of Cocrystal, he managed anti- infective, oncology, and inflammation drug discovery projects for eight years at ICOS Corporation. Dr. Lee was responsible for incorporating protein crystallography and structural biology approaches into ICOS research. He received his Ph. D. in Biological Sciences from the University of Notre Dame, and completed postdoctoral training in viral replication biochemistry with Dr. I. R. Lehman at Stanford University. While at Stanford, Dr. Lee founded and was Chief Executive Officer of Viral Assays in Cupertino, CA. James J. Martin, Co- Chief Executive Officer, Chief Financial Officer Mr. Martin has served as our Chief Financial Officer since June 1, 2017 and as our Co- Chief Executive Officer since May 2021. Prior to that, from February 23, 2017 through May 30, 2017, Mr. Martin served as our Interim Chief Financial Officer. Mr. Martin has also served as Chief Financial Officer of Non- Invasive Monitoring Systems, Inc. (OTC: NIMU) since January 2011. From November 2020 through December 22, 2021, Mr. Martin served on the board of directors and as chair of the audit committee of Big Cypress Acquisition Corp (Nasdaq: BCYPU), a biotechnology focused special purpose acquisition corporation. From February 2017 to November 2020, Mr. Martin served as Chief Financial Officer of Motus GI Holdings, Inc. (Nasdaq: MOTS), a medical device company. From September 2014 to November 2020, Mr. Martin served as Chief Financial Officer of VBI Vaccines Inc. (formerly SciVac Therapeutics, Inc.) (Nasdaq: VBIV), a pharmaceutical development and manufacturing company. Mr. Martin also served as a director of SAB Biotherapeutics, Inc. from November 2020 to October 22, 2021. Roger Kornberg, Chairman of the Board of Directors Dr. Kornberg has been a director of Cocrystal since April 15, 2020. Since 1988, Dr. Kornberg has been a professor of structural biology at Stanford Medical School. Dr. Kornberg is a member of the U. S. National Academy of Sciences and the Winzer Professor of Medicine in the Department of Structural Biology at Stanford University. In 2006, Dr. Kornberg was awarded the Nobel Prize in Chemistry in recognition for his studies of the molecular basis of Eukaryotic Transcription, the process by which DNA is copied to RNA. Dr. Kornberg is also the recipient of several awards, including the 2001 Welch Prize, the highest award granted in the field of chemistry in the United States, and the 2002 Leopold Mayer Prize, the highest award granted in the field of biomedical sciences from the French Academy of Sciences. Dr. Kornberg has served as a member of the Board of Directors of Xenetic Biosciences, Inc. (Nasdaq: XBIO) since February 2016. Dr. Kornberg' s prior experience serving on the boards of directors of large organizations as well as his tremendous scientific background provides him with the appropriate set of skills to serve as a member of our Board. Phillip Frost, M. D., Director Dr. Frost has been a director of Cocrystal since January 2, 2014 and formerly a director of Cocrystal Discovery, Inc., our subsidiary, from 2008 to 2014. He has served as CEO and Chairman of OPKO Health, Inc. (Nasdaq: OPK) (" OPKO "), a multi- national pharmaceutical and diagnostics company since March 2007. He has served as a member of the Board of Trustees of the University of Miami since 1983 and was Chairman from 2001 to 2004. He is on the Advisory Board of the Shanghai Institute for Advanced Immunochemical Studies in China, a member of The Florida Council of 100 and is a Trustee of each of the Miami Jewish Home for the Aged and the Mount Sinai Medical Center. He serves as Chairman of Temple Emanu- El, Governor of Tel Aviv University and is a member of the Executive Committee of The Phillip and Patricia Frost Museum of Science. Dr. Frost served as a director of Ladenburg Thalmann Financial Services Inc. from 2004 to 2006 and as Chairman from July 2006 until September 2018. He previously served as an Expert Member of the Scientific Advisory Council of the Skolkovo Foundation in Russia. Dr. Frost previously served as Vice Chairman of Cogint, Inc., now known as Fluent, Inc. (Nasdaq: FLNT), and as a director for Castle Brands Inc. (NYSE American: ROX). He served as Vice- Chair of TEVA and then Chair from 2006 – 2012 after its purchase of IVAX Pharmaceuticals which Dr. Frost founded and where he served as Chairman and CEO. Dr. Frost has successfully founded several pharmaceutical companies and overseen the development and commercialization of a multitude of pharmaceutical products. This combined with his experience as a physician and chairman and / or chief executive officer of large pharmaceutical companies has given him insight into virtually every facet of the pharmaceutical business and drug development and commercialization process. He is a demonstrated leader with keen business understanding and is uniquely positioned to help guide our Company. Fred Hassan, Director Mr. Hassan has been a director of Cocrystal since April 2023. Mr. Hassan joined Warburg Pincus LLC, a global private equity firm, in 2010 and currently serves as an advisor with the title of Director. Previously, Mr. Hassan served as Chairman and Chief Executive Officer of Schering- Plough from 2003 to 2009. Before assuming these roles, from 2001 to 2003, Mr. Hassan was Chairman and Chief Executive Officer of Pharmacia Corporation, a company formed as a result of the merger of Monsanto Company and Pharmacia & Upjohn, Inc. He joined Pharmacia & Upjohn, Inc. as Chief Executive Officer in 1997. Mr. Hassan previously held leadership positions with Wyeth serving as Executive Vice President, and was a member of the board from 1995 to 1997. Earlier in his career, he spent a significant tenure with Sandoz Pharmaceuticals and headed the company' s U. S. pharmaceuticals business. Mr. Hassan has been a director of EyePoint Pharmaceuticals since September 2024, Precigen Inc. (Nasdaq: PGEN) since June 2016, BridgeBio Pharma, Inc. (Nasdaq: BBIO) since August 2021 and was a director of Prometheus Biosciences, Inc. (Nasdaq: RXDX) from May 2021 to June 2023. Mr. Hassan served as a director of Time Warner Inc. from October 2009 to June 2018 and a director of Amgen, Inc. (Nasdaq: AMGN) from July 2015 to May 2021. In the course of his career, he has held numerous other directorships, including those at Avon Products, Inc. from 1999 to 2013, Bausch & Lomb from 2010 until its acquisition by Valeant Pharmaceuticals International, Inc. (NYSE: VRX) (" Valeant ") in 2013, and Valeant from 2013 to 2014. Mr. Hassan has chaired notable pharmaceutical industry organizations including The Pharmaceutical Research and Manufacturers of America (PhRMA) and The International Federation of Pharmaceutical Manufacturers Associations (IFPMA). Mr. Hassan received a B. S. degree in chemical engineering from the Imperial College of Science and Technology at the University of London and an M. B. A. from Harvard Business School. Mr. Hassan' s qualifications to serve on our Board include his strong leadership and management experience with global pharmaceutical companies, including significant knowledge of strategy, operations, government relations, regulatory, finance and investments, and mergers and acquisitions, as well as his experience as a director on companies in our industry and larger companies. Anthony Japour, M. D., Director Dr. Japour has been a director of Cocrystal since April 4, 2019. Since June 2021, Dr. Japour has been the Chief Executive Officer and President of iTolerance, Inc. From April 2021 to October 2022, Dr. Japour has served on the board of directors of Sanaby Health Acquisition Corp. I. (Nasdaq: SANB). From February 2016 through May 2020, Dr. Japour was a medical director at ICON Plc, a global provider of outsourced development services to the pharmaceutical, biotechnology and medical device industries. Additionally, since November 2006, Dr. Japour has been the principal of Anthony Japour & Associates, Medical and Scientific Consulting, Inc., a consulting company. From January 6, 2020 until June 2020, Dr. Japour served as a director of OPKO. Dr. Japour was designated by Dr. Raymond Shinazi, our principal stockholder, pursuant to the Stockholder Rights Agreement, dated November 24, 2014. Dr. Japour' s qualifications to serve on our Board include his over 25 years of experience in the pharmaceutical and biotechnology businesses. Additionally, Dr. Japour has extensive experience in the clinical trial process. Richard C. Pfenniger, Jr., Director Mr. Pfenniger has been a director of Cocrystal since May 27, 2021. Mr. Pfenniger is a private investor. During his career, Mr. Pfenniger has served as an executive officer of several companies, including as Chief Executive Officer and President of Continicare Corporation, a provider of primary care physician and practice management services, form 2003 until 2011, where he also served as Chairman of the Board of Directors of Continicare Corporation from 2002 to 2011. Previously, Mr. Pfenniger served as the Chief Executive Officer and Vice Chairman of Whitman Education Group, Inc. from 1997 through June 2003. Prior to joining Whitman, he served as the Chief Operating Officer of IVAX from 1994 to 1997, and, from 1989 to 1994, he served as the Senior Vice President- Legal Affairs and General Counsel of IVAX Corporation. Prior thereto he was engaged in the private practice of law. Mr. Pfenniger has been a director of OPKO Health, Inc. since January 2008, a multi- national pharmaceutical and diagnostics company. Since April 2022, Mr. Pfenniger has served as a director of GeneDX Holdings Corp. (Nasdaq: WGS), a medical diagnostics company. Since October 2022, Mr. Pfenniger has served as a director of Fluent, Inc. (Nasdaq: FLNT), a data driven marketing performance company. Mr. Pfenniger served as a director of GP Strategies Corp (NYSE: GPX) from 2005 to 2021, as a director of BioCardia, Inc. (Nasdaq: BCDA) from 2016 to January 2020, and as a director of Asensus Surgical, Inc. (NYSE American: ASXC), a medical device company, from 2005 to 2024. Mr. Pfenniger also serves as the Vice Chairman of the Board of Trustees and as

a member of the Executive Committee of the Phillip and Patricia Frost Museum of Science. Mr. Pfenninger's prior experience serving on the boards of directors as well as his legal experience and knowledge of our business and the pharmaceutical industry provides him with the appropriate set of skills to serve as a member of our Board. Steven D. Rubin, Director Mr. Rubin has been a director of Cocrystal since January 2, 2014 and a director of Cocrystal Discovery since 2008. Mr. Rubin has served as Executive Vice President – Administration of OPKO Health, Inc. (Nasdaq: OPK) since May 2007 and as a director of the OPKO since February 2007. Mr. Rubin currently serves on the board of directors of Red Violet, Inc. (Nasdaq: RDVT), a software and services company, Elox Pharmaceuticals, Inc. (OTC: ELOX), a clinical stage biopharmaceutical company engaged in the science of ribosome modulation, and ChromaDex Corp. (Nasdaq: CDXC), a science-based, integrated nutraceutical company devoted to improving the way people age. Mr. Rubin previously served as a director of Neovase, Inc. (NASDAQ: NVCN), a company that developed and marketed medical specialty vascular devices, and Non-Invasive Monitoring Systems, Inc. (OTC: NIMU), a medical device company. Mr. Rubin's qualifications to serve on our Board include extensive leadership, business, and legal experience, as well as tremendous knowledge of our business and the pharmaceutical industry generally. He has advised pharmaceutical companies in several aspects of business, regulatory, transactional, and legal affairs for almost 30 years. His experience as a practicing lawyer, general counsel, and board member to multiple public companies, including several pharmaceutical and life sciences companies, has given him broad understanding and expertise, particularly relating to strategic planning and acquisitions. Family Relationships There are no family relationships among our directors and executive officers. Director Independence Our Board, exercising its reasonable business judgment, has determined that each of Cocrystal's directors qualifies as an independent director pursuant to Rule 5605 (a) (2) of The Nasdaq Stock Market LLC ("Nasdaq") listing rules (the "Nasdaq Rules") and applicable SEC rules and regulations. Stockholder Nomination Procedures Since the Company's last proxy statement, there have been no material changes to the procedures by which stockholders may recommend nominees to our Board of Directors. Delinquent Section 16 (a) Reports Section 16 (a) of the Exchange Act requires our directors, executive officers, and persons who own more than 10 % of our common stock to file initial reports of ownership and changes in ownership of our common stock and other equity securities with the SEC. These individuals are required by the regulations of the SEC to furnish us with copies of all Section 16 (a) forms they file. Based solely on a review of the copies of the forms furnished to us, and written representations from reporting persons that no Forms 5 were required to report delinquent filings, we believe that all filing requirements applicable to our officers, directors and 10 % beneficial owners were complied with during 2024. Audit Committee The Company has a standing Audit Committee consisting of three directors: Phillip Frost, Anthony Japour, and Steven Rubin. The Audit Committee's primary role is to review our accounting policies and financial reporting and disclosure processes and any issues which may arise in the course of the audit of our financial statements. The Audit Committee selects our independent registered public accounting firm, approves all audit and non-audit services, and reviews the independence of our independent registered public accounting firm, and reviews the Company's annual and quarterly financial statements and related disclosure with our independent registered public accounting firm and management. The Audit Committee also reviews the audit and non-audit fees of the auditors. Our Audit Committee is also responsible for certain corporate governance and legal compliance matters including internal and disclosure controls and compliance with the Sarbanes-Oxley Act of 2002. In addition, pursuant to its charter, the Audit Committee annually (i) reviews the Company's financial reporting practices, critical accounting policies, and estimates; (ii) reviews significant financial risks and exposures and assesses the steps management has taken to monitor such risks and exposures; (iii) reviews issues regarding the Company's accounting principles, including any significant changes in the Company's selection or application of accounting principles, and the Company's financial statement presentation; (iv) reviews issues as to the adequacy of the Company's internal controls and compliance with applicable laws and regulations; and (v) reviews management's attitude toward, and effectiveness in establishing, internal controls, and the efficiency of the process used to establish, monitor, and evaluate internal control systems. Our Board has determined that each member of the Audit Committee meets the enhanced independence requirements to audit committee members under Rule 5605 (c) (2) of Nasdaq Rules and under Rule 10A-3 under the Exchange Act. The Board has also determined that Steven Rubin is qualified as an Audit Committee Financial Expert, as that term is defined by Item 407 (d) (5) (ii) of Regulation S-K and in compliance with the Sarbanes-Oxley Act of 2002. Compensation Committee The function of the Compensation Committee is to determine the compensation of our executive officers. The Compensation Committee has the power to set performance targets for determining periodic bonuses payable to executive officers and may review and make recommendations with respect to stockholder proposals related to compensation matters. Additionally, the Compensation Committee is responsible for administering our equity compensation plans including the Cocrystal Pharma, Inc. 2015 Equity Incentive Plan. The Compensation Committee may delegate any or all of its duties or responsibilities to a subcommittee, to the extent consistent with the Company's Certificate of Incorporation, Bylaws, applicable laws and the Nasdaq Rules. The Board has determined that each member of the Compensation Committee meets the independence requirements under Rule 5605 (a) of Nasdaq Rules and Rule 10C-1 under the Exchange Act. The Compensation Committee is comprised of two members. Corporate Governance and Nominating Committee The responsibilities of the Corporate Governance and Nominating Committee include the identification of individuals qualified to become Board members, the selection of nominees to stand for election as directors, the oversight of the selection and composition of committees of the Board, the establishment of procedures for the nomination process including procedures and the oversight of the evaluations of the Board and management. Under its charter, the Corporate Governance and Nominating Committee also monitors and enforces the Company's related party transaction policy as set forth in the Bylaws, and conducts an annual review of any known relationships between or among all entities which file reports with the SEC that are affiliated with any Company officer or director to determine if there are any coordinated groups that are required to be reported as such in filings with the SEC. The Board has determined that each member of the Corporate Governance and Nominating Committee meets the independence requirements under Rule 5605 (a) (2) of Nasdaq Rules. The Corporate Governance and Nominating Committee is comprised of three members. The Corporate Governance and Nominating Committee evaluates the suitability of potential candidates recommended by stockholders in the same manner as other candidates recommended to the Corporate Governance and Nominating Committee. If we receive any stockholder recommended nominations, the Corporate Governance and Nominating Committee will carefully review the recommendation (s) and consider such recommendation (s) in good faith. Stockholders who wish to recommend candidates for election to the Board must do so in writing. The recommendation should be sent to the Secretary of Cocrystal Pharma, Inc., at 4400 Biscayne Boulevard, Miami, FL 33137, and must be in accordance with our Bylaws with respect to nomination of persons for election to the Board. Code of Ethics Our Board has adopted a Code of Ethics that applies to all of our employees, including our Co-Chief Executive Officers, as well as our Board. The Code of Ethics provides written standards that we believe are reasonably designed to deter wrongdoing and promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships, full, fair, accurate, timely and understandable disclosure and compliance with laws, rules and regulations, including insider trading, corporate opportunities and whistle-blowing or the prompt reporting of illegal or unethical behavior. A copy of our Code of Ethics is available through the "Investors" section on our website, which can be found at www.cocrystalpharma.com, and is also filed as Exhibit 14.1 of this Report. The information on, or that can be accessed through, our website is not incorporated herein. In addition, we will provide a copy of the Code of Ethics to any person without charge, upon request. The request for a copy can be made in writing by contacting our Corporate Secretary jmartin@cocrystalpharma.com. Insider Trading Policy The Company has implemented an Insider Trading Policy applicable to its officers and directors and employees with access to material nonpublic information, as well as such persons' family members, which generally prohibits such persons from conducting transactions involving the purchase or sale of the Company's securities during a blackout period. For this purpose, the term "blackout period" is defined in the Policy as a quarterly period beginning on the 10th calendar day of the last month of each fiscal quarter, and ending one day following the date of public disclosure of the financial results for such fiscal quarter. In addition, under the Policy the Company may adjust the duration of a particular blackout period, or impose "event specific" blackout periods, including when there are nonpublic developments that would be considered material for insider trading law purposes. The Policy also strictly prohibits and trading on material nonpublic information, regardless of whether such a transaction occurs during a blackout period. While the granting of options and other equity awards to officers, directors and other employees is not expressly addressed in the Insider Trading Policy described above, the Company follows the same principles set forth in such Policy when granting equity awards, including options, to its officers, directors and other employees with access to material nonpublic information. Generally the Board or Compensation Committee does not approve grants of such awards during a blackout period, and does not take material nonpublic information into account when determining the timing and terms of such an award. Further, the Company does not have a policy or practice of timing the disclosure of material nonpublic information for the purpose of affecting the value of executive compensation. Anti-Hedging Policy Under the Company's Insider Trading Policy, all officers, directors and certain identified employees are prohibited from engaging in hedging transactions. Clawback Policy The Company has implemented a clawback policy in accordance with the rules of The Nasdaq Stock Market, LLC, to recoup "excess" incentive compensation, if any, earned by current and former executive officers during a three year look back period in the event of a financial restatement due to material noncompliance with any financial reporting requirement under the securities laws (with no fault required). Item 11. Executive Compensation. The following information is related to the compensation paid to, earned by Item 10 or accrued with respect to (Directors) each Co-Chief Executive Officer (principal executive officer) during the fiscal year ended December 31, 2024, (ii) the two most highly compensated executive officers other than the Co-Chief Executive Officers whose total compensation exceeded \$ 100,000, and (iii) up to two additional

individuals who would qualify under (ii) above but for the fact that such individuals were not serving as executive officers of the Company as of December 31, 2024. We refer to these persons as the "Named Executive Officers." Summary Compensation Table Name and Principal Position Year Salary (\$) Bonus (\$) (1) Stock Awards (\$) (2) Option Awards (\$) (3) Non-equity incentive plan compensation (\$) (4) Non-qualified deferred compensation earnings (\$) All other compensation (\$) Total (\$) James Martin 2024 410, 459 200, 000 70, 400 680, 859 Co-Chief Executive Officer and Chief Financial Officer 2023 394, 821 165, 000 67, 380 627, 201 Sam Lee 2024 410, 459 200, 000 70, 400 680, 859 Co-Chief Executive Officer and President 2023 394, 821 165, 000 67, 380 627, 201 (1) Represents cash bonuses paid or accrued during the fiscal year covered. (2) Represents RSUs. Reflects the aggregate grant date fair value computed in accordance with FASB ASC Topic 718. The assumptions used in calculating the amounts are discussed in Note 7 of the Company's audited financial statements for the year ended December 31, 2024, included in this Report. (3) Represents options to purchase common stock. Reflects the aggregate grant date fair value computed in accordance with FASB ASC Topic 718. The assumptions used in calculating the amounts are discussed in Note 7 of the Company's audited financial statements for the year ended December 31, 2024, included in this Report. Named Executive Officers' Employment Agreements James Martin. The Company entered into a letter agreement with Mr. Martin effective June 1, 2017. Following a base salary increase in June 1, 2024, Mr. Martin received an annual base salary of \$ 416, 000, which is subject to annual review. Effective January 1, 2025, his base annual salary was reduced to \$ 250, 000. In addition to the base salary, Mr. Martin is eligible to receive a discretionary bonus, to the extent approved by the Board. Sam Lee. The Company has entered into an employment agreement with Sam Lee, the Company's President effective January 2, 2014. Pursuant to the terms of his employment agreement, Dr. Lee's employment is on an at-will basis and may be terminated by either party. Dr. Lee received an annual base salary of \$ 416, 000, following a base salary increase in June 1, 2024. Effective January 1, 2025, his base annual salary was reduced to \$ 250, 000. In addition to the base salary, Mr. Lee is eligible to receive a discretionary bonus, to the extent approved by the Board. Termination Provisions Pursuant to Dr. Lee's Employment Agreement, as amended, in the event he terminates his employment for Good Reason, or the Company terminates his employment without Cause, he will be entitled, subject to execution and effectiveness of a general release, to receive (i) six months of his then annual base salary, (ii) continued COBRA coverage until the earlier of 12 months, the availability of replacement coverage from another employer, and the date on which such continued coverage is no longer available to him for any reason, and (iii) a lump sum payment of a prorated portion of his performance bonus for the year in which his employment was terminated. Further, if Dr. Lee terminates his employment for Good Reason, or the Company terminates his employment without Cause, within 24 months of a Change of Control (as defined in the 2015 Plan), he will receive 18 months of his annual base salary and COBRA coverage rather than the timeframes provided under (i) and (ii) above, and a full year's target bonus rather than a prorated target bonus under (iii) above. Pursuant to Dr. Lee's Employment Agreement, Good Reason is defined as: (i) any material reduction by the Company of his salary or target bonus, (ii) any material diminution in his duties, title, responsibilities or authority; (iii) a requirement that he report to a Corporate Governance officer or employee instead of reporting directly to the Board (other than following a Change of Control); (iv) any material breach of his Employment Agreement; (v) a requirement that he relocate to a principal place of employment more than 40 miles from a specified address in Santa Barbara, California; or (vi) the Company's removal or failure to appoint Dr. Lee as a member of the Board (other than following a Change of Control). Cause is defined as any of the following by Dr. Lee: (i) commission of an act of fraud, embezzlement or theft against the Company; (ii) conviction of, or a plea of no contest to, a felony; (iii) willful non-performance of his material duties as an employee of the Company without cure; (iv) material breach of his Employment Agreement or any other material agreement between Dr. Lee and the Company without cure; or (v) gross negligence, willful misconduct or any other act of willful disregard for the Company's best interests without cure. Outstanding Equity Awards at Fiscal Year-End Listed below is information with respect to unvested stock awards and unexercisable and unexercised options for each Named Executive Officer outstanding as of December 31, 2024: Outstanding Equity Awards At Fiscal Year-End Name Number of shares or units of stock that have not vested (#) Market value of shares or units of stock that have not vested (\$) Number of Securities Underlying Unexercised Options (#) Exercisable Number of Securities Underlying Unexercised Options (#) Unexercisable Option Exercise Price (\$) Option Expiration Date James Martin 12, 500-33, 36 9 / 20 / 2028 12, 500- 15, 96 6 / 22 / 2030 20, 834- 13, 32 7 / 16 / 2031 21, 875 3, 126 (1) 5. 04 7 / 25 / 2032 18, 750 11, 250 (2) 2. 67 7 / 18 / 2033 20, 000 (3) \$ 40, 400 (4) Sam Lee 8, 334- 33, 36 9 / 20 / 2028 8, 334- 15, 96 6 / 22 / 2030 4, 167- 15, 60 11 / 24 / 2030 20, 834- 13, 32 7 / 16 / 2031 21, 875 3, 126 (1) 5. 04 7 / 25 / 2032 18, 750 11, 250 (2) 2. 67 7 / 18 / 2033 20, 000 (3) \$ 40, 400 (4) (1) Represents 10-year incentive stock options vesting in eight equal quarterly increments with the first such quarterly increment vesting on September 30, 2023, subject to continued employment on each applicable vesting date. (2) Represents 10-year incentive stock options vesting as follows: one-half vested on July 18, 2024 and the remainder will vest in eight equal quarterly increments with the first such quarterly increment vesting on September 30, 2024, subject to continued employment on each applicable vesting date. (3) Represents RSUs vesting in eight equal quarterly increments with the first such quarterly increment vesting on September 30, 2025, subject to continued employment on each applicable vesting date. Does not include 20, 000 RSUs which vested in 2024. (4) Represents the market value of the RSUs referred to above, calculated based on \$ 2. 02, the closing price of the Company's common stock as of December 31, 2024. DIRECTOR COMPENSATION Compensation of Directors in the year ended December 31, 2024, non-employee directors were compensated for as follows: Name * Fees Earned or Paid in Cash (\$) 1) Stock Awards (\$) (2) All Other Compensation (\$) Total (\$) Phillip Frost 44, 770 47, 696- 92, 466 Fred Hassan 36, 300 14, 198 50, 498 Anthony Japour 54, 450 26, 266- 80, 716, Roger Kornberg 60, 500 49, 472 100, 000 (3) 209, 972 Steven Rubin 82, 280 33, 364- 115, 644 Richard C. Pfenniger, Jr. 36, 300 14, 198- 50, 498 (1) Represents cash fees paid, accrued or earned for serving as directors and in Board committee roles. (2) Represents RSUs. Amounts reported represent the aggregate grant date fair value of awards granted without regard to forfeitures granted to the independent directors during 2024, computed in accordance with ASC 718. This amount does not reflect the actual economic value realized by the directors. (3) Represents \$ 100, 000 compensation paid to Dr. Kornberg for serving as chairman of the Company's Scientific Advisory Board. The table below sets forth the unvested RSUs and unexercised stock options held by each of our non-employee directors outstanding as of December 31, 2024. Name Aggregate Number of Unvested Stock Awards Outstanding at December 31, 2024 Aggregate Number of Unexercised Option Awards Outstanding at December 31, 2023 Phillip Frost 27, 100 52, 391 Fred Hassan 8, 067 7, 333 Anthony Japour 14, 924 36, 737 Roger Kornberg 28, 109 69, 835 Steven Rubin 18, 957 51, 374 Richard C. Pfenniger, Jr. 8, 067 18, 167 Compensation Policies and Practices as Related to Risk Management The Compensation Committee and management do not believe that the Company maintains compensation policies or practices that are reasonably likely to have a material adverse effect on the Company. Our employees' base salaries are fixed in amount and thus we do not believe that they encourage excessive risk-taking. Our Compensation Committee has in the past granted and may in the future grant in its sole discretion equity awards to employees. The principal risks other than liquidity relate to the results of our research and development activities. Our Co-Chief Executive Officer (Compensation)- Dr. Sam Lee, is actively involved in monitoring our research and development activities and our clinical trial program. Item 12 Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters Security Ownership of Certain Beneficial Owners and Management The following table sets forth the number of shares of our common stock beneficially owned as of the record date by (i) those persons known by us to be owners of more than 5 % of our common stock, (ii) each director and director nominee, (iii) each of our Named Executive Officers and (iv) all current executive officers and directors of Cocrystal as a group. Unless otherwise specified in the notes to this table, the address for each person is: c/o Cocrystal Pharma, Inc., 19805 North Creek Parkway, Bothell, WA. Beneficial Owner Amount of Common Stock Beneficially Owned and Nature of Beneficial Owner (1) Percent of Class (1) Directors and Named Executive Officers: James Martin (2) 107, 029 1. 04 % Sam Lee (3) 138, 650 1. 35 % Phillip Frost (4) 1, 376, 237 13. 45 % Fred Hassan (5) 1 Certain Relationships and Related Transactions- and 023, 845 9. 98 % Anthony Japour (6) 37, 567 * Roger Kornberg (7) 111, 584 1. 09 % Richard Pfenniger (8) 21, 949 * Steven Rubin (9) 54, 385 * All Director directors Independence)- and Item executive officers as a group (8 persons) (10): 2, 871, 247 28. 14 % 5 % Holders: Raymond Schinazi (11) Principal Accounting Fees and Services- 638, 322 6. 27 % Sue Wilcox (12) 564, 952 5. 55 % * Less than 1 %. (1) Applicable percentages are based on 10, 173, 790 shares of common stock outstanding as of March 31, 2025, which is incorporated in the record date for the Annual Meeting. Beneficial ownership is determined under the rules of the SEC and generally includes voting or investment power with respect to securities. Shares of common stock underlying options, warrants, and preferred stock currently exercisable or convertible within 60 days are deemed outstanding for the purpose of computing the percentage of the person holding such securities but are not deemed outstanding for computing the percentage of any other person. The table includes shares of common stock, options, and warrants exercisable or convertible into common stock and vested or vesting within 60 days. Unless otherwise indicated in the footnotes to this table, we believe that each of the stockholders named in the table has sole voting and investment power with respect to the shares of common stock indicated as beneficially owned by reference to them. (2) Mr. Martin is a Named Executive Officer. Includes 86, 460 vested stock options and 20, 000 shares underlying vested RSUs. Address is 4400 Biscayne Boulevard, Miami, FL 33137. (3) Dr. Lee is a Named Executive Officer. Includes 82, 295 vested stock options and 20, 000 shares underlying vested RSUs. (4) Dr. Frost is a director. Includes (i) 1, 319, 838 shares of common stock held by Frost Gamma Investments Trust, (ii) 42, 849 vested stock options and (ii) 13, 550 shares underlying vested RSUs. Dr. Frost is the trustee of Frost Gamma Investments Trust. Frost Gamma L. P. is the sole and exclusive beneficiary of Frost Gamma Investments Trust. Dr. Frost is one of two limited partners of Frost Gamma L. P. The general partner of Frost Gamma L. P. is Frost Gamma, Inc., and the sole stockholder of Frost Gamma, Inc. is Frost Nevada Corporation. Dr. Frost is the sole stockholder of Frost Nevada Corporation. Does not include securities held by OPKO, a corporation of which Dr.

Frost is the Chief Executive Officer and Chairman, concerning the securities of which Dr. Frost does not hold voting and investment control. Dr. Frost disclaims beneficial ownership of the securities held by Frost Gamma Investments Trust and OPKO except to the extent of any pecuniary interest therein. Address is 4400 Biscayne Boulevard, Miami, FL 33137. Information is based on a Schedule 13D / A filed by Dr. Frost and Frost Gamma Investments Trust on April 14, 2023. (5) Mr. Hassan is a director. Includes 4, 583 vested stock options and 4, 033 shares underlying vested RSUs. Address is 4400 Biscayne Boulevard, Miami, FL 33137. (6) Dr. Japour is a director. Includes 30, 105 vested stock options and 7, 462 shares underlying vested RSUs. Address is 4400 Biscayne Boulevard, Miami, FL 33137. (7) Dr. Kornberg is a director. Includes (i) 39, 769 shares of common stock held by a trust of which Dr. Kornberg is the trustee, (ii) 57, 761 vested stock options and (iii) 14, 054 shares underlying vested RSUs. (8) Mr. Pfenniger is a director. Includes 14, 583 vested stock options and 4, 033 shares underlying vested RSUs. Address is 4400 Biscayne Boulevard, Miami, FL 33137. (9) Mr. Rubin is a director. Includes 42, 952 vested stock options and 9, 478 shares underlying vested RSUs. Address is 4400 Biscayne Boulevard, Miami, FL 33137. (10) Directors and Executive Officers as a group. This amount includes ownership by all directors and all current executive officers including Named Executive Officers and those who are not Named Executive Officers under the SEC's disclosure rules. (11) Dr. Schinazi is our former Chairman. Address is 1860 Montreal Road, Tucker, GA 30084. Includes 1, 259 vested stock options. (12) Mrs. Wilcox is the wife of Gary Wilcox, the Company's definitive proxy statement former Chief Executive Officer's wife. Address is 4400 Biscayne Boulevard, Miami, FL 33137. Equity Compensation Plan Information The following chart reflects the number of securities granted under equity compensation plans approved and not approved by stockholders and the weighted average exercise price for such plans as the 2024 Annual Meeting of Stockholders to be filed with the Securities and Exchange Commission within 120 days of December 31, 2024. Name Of Plan Number of securities to be issued upon exercise of outstanding options and stock awards (1) Weighted average exercise price of outstanding options and stock awards (\$) Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (1) Equity compensation plans approved by security holders 806, 654 10. 57 26, 679 Equity compensation plans not approved by security holders--- Total 806, 654 26, 679 Item 13. Certain Relationships and Related Transactions and Director Independence. CERTAIN RELATIONSHIPS AND RELATED PARTY TRANSACTIONS Other than as disclosed below and the compensation arrangements described in this Amendment under " Executive Compensation, " there have been no transactions since January 1, 2023, involving the Company, in which the amount exceeded \$ 120, 000, and in which any of our directors, executive officers, beneficial owners of 5 % or more of our common stock or certain other related persons had a direct or indirect material interest, and there are no such currently proposed transactions. On August 14, 2024, the Company entered into a three- year lease extension with a limited liability company controlled by Dr. Phillip Frost, a director and a principal stockholder of the Company. The Company paid a lease deposit of \$ 4, 000 on the original agreement and total rent and other expenses paid in connection with this lease were \$ 62, 000 and \$ 63, 000 for the years ended December 31, 2024 and 2023, respectively. On April 4, 2023, the Company entered into a Securities Purchase Agreement with two accredited investors including Frost Gamma Investments Trust, a trust in which Phillip Frost, M. D., a director of the Company, is the trustee whereby each purchaser purchased 1, 015, 229 shares of common stock at a price of \$ 1. 97 per share, or two equal \$ 2, 000, 000 investments. The second purchaser was Fred Hassan, who several weeks later was appointed a director of the Company. The purchase price complied with the Nasdaq Listing Rule 5635. Related Party Transaction Policy Our Bylaws provide for policies and procedures for the review, approval, or ratification of transactions with related parties. These Bylaw provisions include: (i) a requirement that all directors and executive officers submit to the Board an up- to- date list of companies in which they are a director, an officer, and / or of which they own a controlling interest, and promptly update the list when any changes occur; (ii) the implementation by the Chief Financial Officer of procedures to ensure that any material transaction that the Company is contemplating that would confer a monetary or other benefit to a party that is related to the Company or its officers will promptly be disclosed to the Board, with materiality and a party's status as related to the Company or its officers determined based on Item 404 (a) of Regulation S- K under the Exchange Act; and (iii) a requirement that a majority of the Board approve or ratify any related- party transaction, and that timely disclosures in appropriate filings with the SEC are made of all material related party transactions. The Bylaws provide that in making their determination, the directors shall consider the business purpose of any proposed related- party transaction, whether the proposed transaction is on terms no less favorable than terms generally available to unaffiliated third parties under the same or similar circumstances, and whether the proposed transaction presents an improper conflict of interest for any officer or director of the Company, whether or not that officer or director is involved in the transaction. The Board may approve or ratify such transactions if it determines, after review, that they are fair to the Company and not inconsistent with the best interests of the Company and its stockholders. Any director who is interested in such a related- party transaction will be recused from any consideration of such related party transaction. In addition, the charter of the Corporate Governance and Nominating Committee provides that the Committee will coordinate with the Chief Financial Officer to monitor and enforce the Company's related party transaction policy, and report its findings to the Board. See " Directors, Executive Officers and Corporate Governance – Director Independence " for disclosure regarding director independence. Item 14. Principal Accountant Fees and Services. Audit Committee's Pre- Approval Policies and Procedures Our Audit Committee reviews and approves audit and permissible non- audit services performed by our independent registered public accounting firm (the " Principal Accountant "), as well as the fees charged for such services. In its review of non- audit service and its appointment of our independent registered public accounting firm, the Audit Committee considers and considered whether the provision of such services was compatible with maintaining independence. All of the services provided and fees charged by our Principal Accountant in 2024 and 2023 were approved by the Audit Committee in accordance with its pre- approval policy. Principal Accountant Fees and Services The following table shows the fees billed by our Principal Accountant for the years ended December 31, 2024 and 2023. 2024 (\$) 2023 (\$) Audit Fees (1) 126, 000 130, 000 Audit- Related Fees (2)-- Total 126, 000 130, 000 (1) Audit Fees relate to the audits of our annual financial statements and the review of our interim quarterly financial statements. (2) Audit- Related fees relate to the assessment of our internal controls. PART IV Item 15. Exhibits, Financial Statement Schedules (1) Financial Statements: See Part II, Item 8 of this report. (2) Exhibits: See Index to Exhibits below. EXHIBIT INDEX Incorporated by Reference Filed or Furnished Exhibit No. Exhibit Description Form Date Number Herewith 3. 1 Certificate of Incorporation, as amended 10- Q 8-11 / 16-13 24 21 3. 1 3. 1 (a) Certificate of Amendment to the Certificate of Incorporation 8- K 10- 3 / 22- 3. 1 3. 2 Amended and Restated Bylaws 8- K 2 / 19 / 21 3. 1 4. 1 Description of Capital Stock 10- K 3 / 27 / 20 4. 1 10. 1 2015 Equity Incentive Plan * DEF 14A 6 / 1 / 15 Annex A 10. 1 (a) Amendment to 2015 Equity Incentive Plan * DEF 14A 4 / 30 / 19 Annex A 10. 1 (b) Amendment to 2015 Equity Incentive Plan * DEF 14A 4 / 26 / 2021 Annex B 10. 2 Sam Lee Employment Agreement * 8- K 1 / 8 / 14 10. 2 10. 2 (a) Amendment to Sam Lee Employment Agreement * 10- K 3 / 31 / 15 10. 6 10. 3 James Martin Consulting Agreement * 8- K 2 / 24 / 17 10. 1 10. 4 Chief Financial Officer Offer Letter dated May 26, 2017- James Martin * 8- K 6 / 1 / 17 10. 1 10. 5 Form of Underwriter's Warrant 8- K 5 / 2 / 18 4. 1 10. 6 Exclusive License and Research Collaboration Agreement between the Company and Merek Sharp & Dohme Corp., dated January 2, 2019 * * * 10- K 4 / 1 / 19 10. 12 10. 12 License Agreement, dated February 18, 2020, between the Company and Kansas State University Research Foundation * * * * 10- Q 5 / 13 / 20 10. 7 10. 13 License Agreement, dated April 19, 2020, between the Company and Kansas State University Research Foundation * * * * 10- Q 8 / 6 / 20 10. 1 10. 14 At- The- Market Offering Agreement, dated July 1, 2020, by and between the Company and H. C. Wainwright & Co., LLC 8- K 7 / 2 / 20 1. 1 10. 15 Underwriting Agreement, dated as of May 4, 2021 by and between Cocrystal Pharma, Inc. and H. C. Wainwright & Co., LLC * * 8- K 5 / 5 / 21 1. 1 10. 16 Consulting and Scientific Advisory Board Agreement, dated April 13, 2021 with Roger Kornberg 10- Q 8 / 16 / 21 10. 1 10. 17 Securities Purchase Agreement dated April 1, 2023 8- K 4 / 10 / 23 10. 1 14. 1 Code of Ethics Filed 10- K 3 / 28 / 24 14. 1 19. 1 Insider Trading Policy 10- K 3 / 28 / 24 19. 1 Incorporated by Reference Filed 21-- Filed or Furnished Exhibit No. Exhibit Description Form Date Number Herewith 21. 1 Subsidiaries 10- K 3 / 27 / 20 21. 1 23. 1 Consent of Weinberg & Company Filed 31. 1 Certification of Principal Executive Officer (302) Filed 31. 2 Certification of Principal Executive Officer (302) Filed 31. 3 Certification of Principal Financial Officer (302) Filed 32. 1 (906) Furnished Clawback policy Filed 10- K 3 / 28 / 24 101. INS Inline XBRL Instance Document Filed 101. SCH Inline XBRL Taxonomy Extension Schema Document Filed 101. CAL Inline XBRL Taxonomy Extension Calculation Linkbase Document Filed 101. DEF Inline XBRL Taxonomy Extension Definition Linkbase Document Filed 101. LAB Inline XBRL Taxonomy Extension Label Linkbase Document Filed 101. PRE Inline XBRL Taxonomy Extension Presentation Linkbase Document Filed * Represents management contracts or compensatory plan or arrangement. * Exhibits have been omitted. The Company undertakes to furnish the omitted exhibits to the Commission upon request. * * * Confidential treatment has been granted with respect to certain portions of this exhibit. Omitted portions have been submitted separately to the SEC. * * * * Portions of this exhibit have been omitted as permitted by the rules of the SEC. The information excluded is both (i) not material and (ii) would be competitively harmful if publicly disclosed. The Company undertakes to submit a marked copy of this exhibit for review by the SEC staff, to the extent it has not been previously provided, and provide supplemental materials to the SEC staff promptly upon request. This exhibit is being furnished rather than filed and shall not be deemed incorporated by reference into any filing, in accordance with Item 601 of Regulation S- K. Copies of this report (including the financial statements) and any of the exhibits referred to above will be furnished at no cost to our stockholders who make a written request to our Corporate Secretary at Cocrystal Pharma, Inc., 19805 N. Creek Parkway Bothell, WA 98011. Item 16. Form 10- K Summary SIGNATURES Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. COCRYSTAL PHARMA, INC. March 28 31, 2024 2025 By: / s / James Martin James Martin Co- Interim Chief Executive Officer (Principal Executive Officer) Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. SIGNATURE TITLE DATE / s / Roger

Kornberg Chairman March 28-31, 2024-2025 Roger Kornberg /s/ Phillip Frost Director March 28-31, 2024-2025 Phillip Frost /s/ Fred Hassan Director March 28-31, 2024-2025 Fred Hassan /s/ Anthony Japour Director March 31, 2025 Anthony Japour /s/ Richard Pfenninger Director March 31, 2025 Richard Pfenninger /s/ Steven Rubin Director March 28-31, 2024-2025 Steven Rubin /s/ Richard Pfenninger Director March 28, 2024 Richard Pfenninger /s/ Anthony Japour Director March 28, 2024 Anthony Japour /s/ James Martin Chief Financial Officer and Co- Chief Executive Officer March 31, 2025 James Martin (Principal Financial, Accounting and Executive Officer) March 28, 2024 James Martin /s/ Sam Lee President and Co- Chief Executive Officer March 31, 2025 Sam Lee (Principal Executive Officer) March 28, 2024 Sam Lee Exhibit 14. 1 Code of Ethics As Approved March 23, 2024 Introduction The reputation of Coerystal Pharma, Inc. (the “Company”) is built upon basic principles of ethical behavior, individual integrity and personal commitment. This reputation can be retained only if all the Company’s employees establish and adhere to the highest moral and ethical standards in the conduct of the Company’s business. This Code of Ethics (the “Code”) governs the work behavior and business relationships of the Company’s directors, officers and employees with customers, competitors, governmental officials, the media, vendors, communities, the general public and each other. The purpose of this Code is to advise you of the Company’s policies regarding ethics and standards of business conduct and to otherwise assist directors, officers and employees in making decisions on behalf of the Company and in avoiding conflicts of interest. Unless otherwise indicated, any questions regarding this Code should be directed to your direct manager, an officer of the Company. Employees are encouraged to discuss with one of our Co- Chief Executive Officers of the Company any concerns they may have related to the interpretation and application of this Code. All the Company’s directors, officers and employees are covered by the Code. Employee Conduct Policies 3 Standards of Conduct To ensure orderly operations and provide the best possible work environment, Coerystal expects employees to follow rules of conduct that will protect the interests and safety of employees and the organization. Whether you are on or off duty, your conduct reflects on Coerystal. You are, consequently, encouraged to observe the highest standards of professionalism at all times. It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment, without prior warning or progressive discipline, at the sole discretion of the Company: • Theft or inappropriate removal or possession of property • Falsification of Company records including but not limited to employment and attendance records • Possession, distribution, sale, transfer, or use of illegal drugs in the workplace, while on duty, or while operating Company- owned or provided vehicles or equipment • Fighting or threatening violence in the workplace • Negligence or improper conduct leading to damage of Company- owned or customer- owned property • Insubordination or other disrespectful conduct • Violation of safety or health rules • Violation of solicitation / distribution policy • Sexual or other forms of unlawful or unwelcome harassment • Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace • Excessive absenteeism • Unauthorized disclosure of “business secrets” or confidential information • Violation of personnel policies • Unsatisfactory performance or conduct Employment with Coerystal is “at- will”, at the mutual consent of Coerystal and the employee, and either party may terminate that relationship at any time, with or without cause, and with or without advance notice. Drug and Alcohol Use It is Coerystal’s desire to provide a drug- free, healthful, and safe workplace. To promote this goal, you are required to report to work in appropriate mental and physical condition to perform your job in a satisfactory manner. While conducting business- related activities, you may not use, possess, distribute, sell, or be under the influence of illegal drugs or alcohol. Sexual and Other Unlawful Harassment Coerystal has adopted a policy of “zero tolerance” with respect to unlawful employee harassment. Coerystal is committed to providing a work environment that is pleasant, professional and free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. Actions, words, jokes, or comments based on an individual’s sex, gender, sexual orientation, race, color, national origin, age, religion, disability, or any other legally protected characteristic will not be tolerated. 4 Sexual harassment is defined as unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender- based harassment of a person of the same sex as the harasser. While it is not easy to define harassment, the following conduct are some examples that may constitute sexual harassment: • Unwanted sexual advances. • Offering employment benefits in exchange for sexual favors. • Making or threatening reprisals after a negative response to sexual advances. • Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters. • Verbal conduct that includes making or using derogatory comments, epithets, slurs, or jokes. • Verbal sexual advances or propositions. • Verbal abuse of a sexual nature, graphic verbal commentaries about an individual’s body, sexually degrading words used to describe an individual, or suggestive or obscene letters, notes, or invitations. • Physical conduct that includes touching, assaulting, or impeding or blocking movements. Unwelcome sexual advances (either verbal or physical), requests for sexual favors, and other verbal or physical conduct of a sexual nature may constitute sexual harassment when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of employment; (2) submission or rejection of the conduct is used as a basis for making employment decisions; or, (3) the conduct has the purpose or effect of interfering with work performance or creating an intimidating, hostile, or offensive work environment. If you experience or witness sexual or other unlawful harassment in the workplace, report it immediately to your manager. If you receive an unsatisfactory response from your manager or the manager is unavailable or you believe it would be inappropriate to contact that person, you should immediately contact either of our Co- Chief Executive Officers. Allegations of harassment will be thoroughly and discreetly investigated. When the investigation is completed, you will be informed of the outcome of the investigation. Any manager who becomes aware of possible sexual or other unlawful harassment must immediately advise either of our Co- Chief Executive Officers so it can be investigated in a timely and confidential manner. Anyone engaging in sexual or other unlawful harassment will be subject to disciplinary action, up to and including, termination of employment. The Company absolutely prohibits any form of retaliation against any employee for filing a bona- fide complaint or assisting in a complaint investigation. 5 Attendance and Punctuality To maintain a productive and fair work environment, Coerystal expects you to be reliable and to be punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on Coerystal, and regular attendance is an essential function of all jobs at Coerystal. In the rare instances when you cannot avoid being late to work or are unable to work as scheduled, you should notify your manager directly within two hours, or as soon as possible, of your anticipated tardiness or absence. If you are unable to call in because of illness or emergency, have someone call for you. Absence from work for two consecutive days without notifying your manager will be considered a voluntary resignation. If you are absent for three or more successive days due to illness, you may be requested to provide written documentation from your physician stating the reasons for the absence and that you are able to return to work. At any time, your manager can request that you provide a physician’s note on your inability to work and /or ability to return to work. Coerystal would like you to be ready for work at the beginning of your assigned daily work hours and to reasonably complete your assignments by the end of the workday. Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including, termination of employment. Resignation Resignation is a voluntary act initiated by the employee to terminate employment with Coerystal. Although advance notice is not required, Coerystal requests the courtesy of at least two weeks written resignation notice from employees. Prior to an employee’s departure, an exit interview may be scheduled to discuss the reasons for resignation and the effect of the resignation on benefits. Progressive Discipline The best disciplinary measure is the one that does not have to be enforced and comes from good leadership and fair supervision at all employment levels. Coerystal’s own- best interest lies in ensuring fair treatment of employees and in making certain that disciplinary actions are prompt, uniform, and impartial. The major purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future. Although employment with Coerystal is based on mutual consent and both the employee and Coerystal have the right to terminate employment at will, with or without cause or advance notice, Coerystal may use progressive discipline at its discretion. Disciplinary action may call for any of four steps— verbal warning, written warning, suspension with or without pay, or termination of employment— depending on the severity of the problem and the number of occurrences. Coerystal recognizes that there are certain types of employee problems that are serious enough to justify either a suspension, or, in extreme situations, termination of employment, without going through the usual progressive discipline steps. By using progressive discipline, we hope that most employee problems can be corrected at an early stage, benefiting both the employee and Coerystal. 6 Problem Resolution Policy Coerystal is committed to providing the best possible environment for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from Coerystal management. If a situation occurs when you believe that a condition of employment or a decision affecting you is unjust, or otherwise improper you should follow these steps: 1. Present the situation to your manager immediately after the incident occurs. If your manager is unavailable or you believe it would be inappropriate to contact that person, you may present the problem to either of our Co- Chief Executive Officers 2. Allow your manager to respond to the situation during discussion or after consulting with appropriate management, when necessary. Your manager will document the discussion. 3. You present the situation to either of our Co- Chief Executive Officers, if you have not received a satisfactory response. 4. Co- Chief Executive Officers counsels and advises you and interviews your manager (s), and any other relevant witnesses. 5. The CEO reviews the problem, investigates and informs you of the decision. Not every problem can be resolved to everyone’s total satisfaction, but only through understanding and discussion of mutual problems can employees and management develop confidence in each other. This confidence is important to the operation of an efficient and harmonious work environment. Facilities & Safety Safety Concerns Coerystal is committed to the safety and health of employees, customers and visitors and recognizes the need to comply with applicable regulations governing injury and accident prevention. Maintaining a safe work environment requires the continuous cooperation of employees. Coerystal will maintain safety and health practices consistent with the needs of our industry. Information regarding workplace safety and health issues is disseminated through regular internal communication channels such as department meetings, bulletin board postings, memos, or other written communications. Each employee is expected to obey safety rules and to exercise caution in work activities. Employees must immediately report any unsafe condition to the appropriate manager. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment. In the case of accidents that result in injury, regardless of how

insignificant the injury may appear, employees should immediately notify the appropriate manager. If you see an employee who is sick or injured, contact your manager or Human Resources immediately so that appropriate emergency or medical personnel can be contacted. Injury reports are necessary to comply with laws and initiate insurance and workers' compensation benefits procedures. Firearms Coerystal does not permit the possession of firearms in any of its facilities or property except when carried by authorized members of law enforcement, licensed security or a holder of a valid state or federal issued firearms carry license that has received written clearance from one of our Co-Chief Executive Officers. Parking Lot You are encouraged to use the parking areas designated for our employees. Remember to lock your car every day. Courtesy and common sense in parking will help eliminate accidents, personal injuries and damage to vehicles. If you should damage a car while parking or leaving, immediately report the incident, along with the license number of both vehicles and any other pertinent information to your manager or Human Resources. Coerystal is not responsible for any loss, theft, or damage to your vehicle or its contents. Fire Prevention Know the location of the fire extinguisher (s) or fire suppression systems and nearest exits in your area. Notify your manager if an extinguisher or system is used or if the seal is broken. Make sure flammable liquids or reactive chemicals are stored in appropriate and approved labeled safety areas and are not exposed to any ignition source or condition. In case of fire, dial 911 immediately and activate any fire alarm if safety permits. In all cases exit the building immediately and alert others to do the same. Housekeeping You are expected to keep your work area neat and orderly. Clear or neatly organize your desktop or lab space and work surface at the end of each workday. If you spill a liquid, clean it up immediately. Do not leave tools, materials or other objects on the floor that may cause others to trip or fall. Keep aisles, stairways, exits, electrical panels, fire extinguishers, and doorways clear. Always be aware of good health and safety standards, including fire and loss prevention. Please report anything that needs repair or replacement to your manager immediately. Also, you are expected to clean up after yourself in the Breakroom. Wash your mug and put it away, wipe up the counters; etc. Be courteous in respect to the common areas. Property & Equipment Care It is your responsibility to understand the machines needed to perform your duties. If you find that a machine is not operating properly or in any way appears unsafe, please notify your manager or either Co-Chief Executive Officers immediately so that repairs or adjustments can be made. Under no circumstances should you operate a machine you deem unsafe, nor should you modify, adjust or defeat the safeguards provided. Company Policies & Practices Insider Trading Employees who have access to confidential information are not permitted to use or share that information for trading purposes or for any other purpose except the conduct of our business. All non-public information about the Company should be considered confidential information. To use non-public information for personal benefit (financial or otherwise) or to "tip" others who might make an investment decision on the basis of this information is not only unethical but also illegal under the federal securities laws. In order to comply with the securities laws against insider trading, the Company has adopted a specific policy governing employees' trading in securities of the Company. The Company is required to provide you with a copy of our Insider Trading Policy. If you have not received this Policy, please notify your supervisor. Emails, Texts and Social Media Before you send an email or text, think. Will you be embarrassed or will the Company be subject to liability if the email or text becomes public or is obtained by a party that is antagonistic to the Company? Nobody is authorized to use social media, email or text messaging for the business of the Company, except as expressly authorized by the Chief Executive Officer. Coerystal maintains a hotline for employees to use in reporting any violations or concerns regarding the action of any employee, officer or director. ETHICS HOTLINE POLICY HOTLINE NUMBER: 1-877-511-9020 SCOPE: This policy applies to all Coerystal employees worldwide, including part time, temporary and contract employees. PURPOSE: Coerystal is committed to the highest possible standards of ethical, moral and legal business conduct. In conjunction with this commitment and Coerystal's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith. However, if an employee feels that their anonymity is not required then they should follow our existing grievance procedure. POLICY: The whistleblowing policy is intended to cover serious concerns that could have a large impact on Coerystal, such as actions that: • May lead to incorrect financial reporting; • Are unlawful; • Are not in line with company policy, including the Code of Business Conduct; or • Otherwise amount to serious improper conduct. Regular business matters that do not require anonymity should be directed to the employee's supervisor and are not addressed by this policy. SAFEGUARDS: Harassment or Victimization. Harassment or victimization of individuals submitting hotline reports will not be tolerated. Confidentiality. Every effort will be made to protect the reporter's identity by our hotline vendor. Please note that the information provided in a hotline report may be the basis of an internal and/or external investigation by our company into the issue being reported. It is possible that as a result of the information provided in a report the reporter's identity may become known to us during the course of our investigation. Anonymous Allegations. The policy allows employees to remain anonymous at their option. Concerns expressed anonymously will be investigated, but consideration will be given to: • The seriousness of the issue raised; • The credibility of the concern; and • The likelihood of confirming the allegation from attributable sources. Malicious Allegations. Malicious allegations may result in disciplinary action. Exhibit 19-1 MEMORANDUM TO: All Officer, directors, Employees and Certain Third Parties FROM: Nason, Yeager, Gerson, Harris & Fumero, P. A. DATE: March 23, 2024 RE: Insider Trading Policy We believe that the best way to protect Coerystal Pharma, Inc. (the "Company") and its executive officers, directors and employees from potential liability from the insider trading under the federal securities laws is to adopt and implement and enforce a clear policy that defines insider trading and prohibits all employees, officers, directors and other individuals who are aware of Material Non-Public Information (as defined below) from trading in the Company's securities or providing Material Non-Public Information to other persons who may trade on the basis of that information. Engaging in securities transactions on the basis of Material Non-Public Information or the communication of such information to others who use it in securities trading violates the federal securities laws. Such violations are likely to result in harsh consequences for the individuals involved including exposure to investigations by the Securities and Exchange Commission ("SEC"); criminal and civil prosecution; and disgorgement of any profits realized or losses avoided and penalties three times any profits gained or losses avoided. Insider trading violations expose the Company, its management, and other personnel acting in supervisory capacities to potential civil liabilities and penalties for the actions of employees under their control who engage in insider trading violations. This Memorandum constitutes the Company's implementation and the requirements of the Policy and sets forth procedures to assure that Material Non-Public Information will not be used by Insiders (as defined below) in securities transactions and that the confidentiality of such information will be maintained. Strict compliance with these policies and procedures is expected of all Insiders, including members of their households, and any infringement thereof may result in sanctions, including termination of office or employment. March 20, 2024 Page 21. The Statement of Policy A: What is Material Non-Public Information? Material Information What is "material" is often difficult to evaluate and is always judged in hindsight. Generally, information is material if there is a substantial likelihood that a reasonable investor would consider it important in deciding whether to buy, hold or sell a security. Both positive and negative information can be considered material. While it is not possible to define all categories of material information, there are various categories of information that are particularly sensitive and, as a general rule, should always be considered material. Examples of such information include: • Gain or loss of a substantial customer or supplier; • News relating to new agreements or revenue events; • New technology or improvements to existing technology; • Financial results; • Projections of future earnings or losses or other earnings guidance; • News of a pending or proposed merger or an acquisition or disposition of significant assets; • Stock splits or similar events; • New equity or debt offerings; • Significant litigation exposure due to actual or threatened litigation; • Major changes in management; • Certain transactions with related parties including our principal shareholder; • Important changes in the Company's business; • Certain cybersecurity events; • Initiation of a governmental investigation concerning the Company which may include informal inquiries in addition to formal investigations; and • Impending bankruptcy or financial liquidity problems Non-public information is information that has not been disclosed to the general public and is not available to the general public. For most companies including the Company, disclosure on its website is still not considered public by the SEC. One common misconception is that material information loses its "non-public" status as soon as a press release is issued. Non-public information will generally be deemed to be public when (i) it is filed with the SEC or (ii) a press release is issued, and in either case the public has had a period of time (as much as 24 hours) to fully absorb the information. B: Who Does This Policy Apply To? "Insiders" are directors, officers and all employees of the Company and its subsidiaries. Additionally, the following persons may also be subject to the restrictions contained in this Policy (i) the Company's independent contractors and consultants (any, a "Contractor"); and (ii) other persons associated with the Company and its subsidiaries who receive or have access to Material Non-Public Information. As an Insider this Policy applies to you. The same restrictions that apply to you, also apply to your family members who reside with you, anyone else who lives in your household and any family members who do not live in your household but whose transactions in Company securities are directed by you or are subject to your influence or control. You are responsible for making sure that the purchase or sale of any security covered by this Policy by any such person complies with this Policy. Page 3 Please note that certain restrictions and requirements under this Policy are applicable to only certain individuals. The Blackout Periods apply to executive officers, directors, in the finance / accounting department and any other employee or Contractors of the Company and each subsidiary who are notified by the Compliance Officer. The Event-Specific Trading Restriction Periods apply to all directors, officers and the persons designated by the Compliance Officer. Additionally, the pre-clearance requirements apply to our executive officers, directors, and employees in the finance / accounting department, any other employee at the vice-president level or above and others who are uniquely situated to know of material financial or other information and are given notice in writing from an officer. If you have any doubt regarding whether you fall within these categories, please contact the Compliance Officer. For purposes of this Policy, our Compliance Officer is the Chief Financial Officer or in his absence the Chief Executive Officer. All Insiders are expected to maintain the confidentiality of Material Non-Public Information. Disclosure of such information to any individual outside of the Company, whether or not in the form of a recommendation to purchase or sell the securities of the Company, is prohibited and may be criminal. If anyone becomes aware of a leak of Material Non-Public Information, whether inadvertent or otherwise, they should immediately be reported to our Compliance Officer. This duty of confidentiality does not preclude an Insider from using Non-Public Material Information in connection with such person's duties to the Company. As a general policy, the Company and all Insiders shall follow

all laws, rules and regulations relating to Insider trading. This includes Regulation FD which provides that selective disclosure of Material Non-Public Information is generally illegal. C. What are the Prohibited Activities? • No Transactions Based on Material Non-Public Information. The Policy prohibits transactions in the Company's securities based on Material Non-Public Information. The SEC will presume that if you are in possession of Material Non-Public Information, your trading is based on it. • No Transactions in Other Corporations. You may not engage in transactions in the securities of any other company if you are aware of Material Non-Public Information about that company which you obtained in the course of your employment or other association with the Company. • No Tipping. You may not pass Material Non-Public Information on to others or recommend to anyone the purchase or sale of any securities when you are aware of such information. This practice known as "tipping," also violates the securities laws and can result in the same civil and criminal penalties that apply to insider trading, even though you did not trade and did not gain any benefit from another's trading. While the law is developing in this area, the Policy prohibits the disclosure of Material Non-Public Information in the same manner as other Company policies protect its confidential information. • Social Media. Social Media including Facebook, X and Instagram are public communications. The prohibition against using Material Non-Public Information in this Memorandum applies to using any form of social media. Further, without approval from our Compliance Officer, no one shall use social media on behalf of the Company. Page 4 • Expert Networks. A phenomenon called Expert Networks developed a number of years ago. Essentially Expert Networks are consulting companies formed for the purpose of gathering information from employees of public companies and then selling the information to hedge funds. The law is evolving and the line between immaterial and material information is often blurred. However, it is the Company's policy that Insiders may not speak or otherwise communicate with third parties about the Company's business unless it is part of their duties as an Insider. For example, our officers may discuss information about the Company that is not Material Non-Public Information in order to generate business or develop partnerships. • No Dissemination of Material Non-Public Information. You should not discuss any confidential information within the hearing range of outsiders, including friends and relatives. It is particularly important to exercise care and refrain from discussing Material Non-Public Information in public places such as elevators, trains, taxis, airplanes, lavatories, restaurants, or other places where the discussions might be overheard. • No Short-Term Trading. No Insider who purchases Company securities in the open market may sell any Company securities of the same class during the 30 days following the purchase. Executive officers and directors must wait more than six months to buy or sell after an offsetting or opposite way transaction. • Short Sale Transactions. No Insider may engage in short sales of the Company's securities. Short sales are the sale of securities which the seller does not own. The seller is speculating that the price will fall, in the hope of later purchasing the same number of securities at a lower price, thereby making a profit. An Insider who bets against the Company sends an alarming signal to his or her broker. In addition, Section 16 (e) of the Securities Exchange Act of 1934 prohibits officers and directors from engaging in short sales. • Hedging Transactions. No Insider may enter into a hedging transaction. When an Insider engages in this type of transaction, this Insider may no longer have the same objectives as the Company's other stockholders. • Margin Accounts and Pledges. No Insider may hold Company securities in a margin account or pledge Company securities as collateral for a loan. D. What Transactions Does this Policy Apply To? • Personal Transactions. This Policy applies to your personal transactions and those indirectly through a family member (or equivalent), friend, corporation or other entity. Page 5 • Types of Securities. Purchases and sales of stock, derivative securities such as options, warrants and convertible notes or preferred stock. • Stock Options / Warrants. This Policy applies to: (i) any sale of stock as part of a broker-assisted cashless exercise of options or warrants, or any other market sale for the purpose of generating the cash needed to pay the exercise price of an option or warrants and (ii) any sale of common stock received upon exercise of options or warrants. • Former Insiders. This Policy continues to apply to former Insiders in possession of Material Non-Public Information at the time their status as an Insider terminates. No former Insider may trade Company securities until that information has become public or is no longer material. E. Rule 10b5-1 Plans as an Exception to Rule 10b5-1 under the Securities Exchange Act of 1934 provides a defense from insider trading liability under Rule 10b-5. In order to be eligible to rely on this defense, a person subject to this Policy must enter into a Rule 10b5-1 plan for transactions in Company securities that meets certain conditions specified in the Rule (a "Plan") and trading must be in accordance with this Policy. If the Plan meets the requirements of Rule 10b5-1, transactions in Company securities may occur even when the person who has entered into the plan is aware of Material Non-Public information. The restrictions outlined above shall not prohibit purchases or sales of Company securities made pursuant to a written contract, letter of instruction or plan that (a) complies with the requirements of Rule 10b5-1 (a "Plan") and (b) complies with all of the following: • Review and Approve the Proposed Arrangement in Advance. The Company will require all Plans to be in writing and submitted to the Compliance Officer for approval prior to any transactions under the Plan. This will allow the Company to ensure that each Plan is in compliance with the requirements of Rule 10b5-1 and Company policies with regard to lock-up agreements, among other items, allowing the individual to conduct transactions under the Plan without preclearance by the Company. Because of recent concerns arising from possible abuses of Plans, the Company may require evidence that the party exercising trading authority has no personal or substantial business relationship with the Insider. The Blackout Periods and Event-Specific Trading Restrictions do not apply to transactions conducted pursuant to a Plan. If you are subject to and within either a Blackout Period or Event-Specific Trading Restriction period, you may not enter into, modify or terminate a Plan. Our counsel uses a service called the corporatecounsel.net which publishes an 111 page handbook on 10b5-1 plans. Page 6 • Add Additional Safeguards. Once the Plan is adopted, the person must not exercise any influence over the amount of securities to be traded, the price at which they are to be traded or the date of the trade. It is essential that the Company ensure that there is no Material Non-Public Information that the Insider has knowledge of that has not been publicly disclosed at the time the Plan is adopted. In addition, if the Plan is going to be modified or terminated, notice must immediately be given to the Company and all transactions effected pursuant to the Plan must cease. Any change to an approved Plan will necessitate submission of the revised Plan to the Company for review and approval before transactions may resume. • Recent SEC Rules. The SEC has recently been active publishing new Rules in 2022 and 2023 affecting Plans. Most importantly, there is now a cooling-off period required under the Rules. 2 Further Forms 10-Q and 10-K have been modified to require disclosure of Plans adopted or amended in the prior quarter or last quarter of the prior fiscal year. Finally, issuers must disclose if they have adopted an Insider Trading Policy or if not, why not, and file a copy as an exhibit to Form 10-K. The Rules also impose a good faith requirement and require executive officers and directors to provide certifications of compliance in their Plans. • Consider a Public Announcement. On a case-by-case basis, the Company will consider whether a public announcement in connection with each Plan under Rule 10b5-1 is appropriate. • Establish Procedures with Third Parties. In order to ensure that a Plan complies with Rule 10b5-1 in all respects, the Company will set up procedures with the parties handling the transactions under the Plan, including reminding them of the need to file Form 144s and Form 4s (where applicable). Any involvement by the Company and its counsel in reviewing a 10b5-1 Plan does not constitute approval or legal advice. F. Blackout Periods / Event-Specific Trading Restriction Periods Blackout Periods for All Insiders All executive officers, directors, employees and certain other persons notified by the Company's Compliance Officer are prohibited from trading in the Company's securities during certain "Blackout Periods." The regular quarterly Blackout Periods begin on the 16th day of the last month of each fiscal quarter and end on the close of business on the second trading day following the date of public disclosure of Company's quarterly (or annual) earnings release or the filing of the Company's financial statements with the SEC if no earnings release is issued (an "Earnings Announcement"). The cooling-off period relates to executive officers and directors but not the Company. Page 7 Example: If the quarter ends on June 30th, the Blackout Period begins after the market closes on June 10th (or prior trading day if the 10th is not a trading day) and all trading of the Company's securities by Insiders must cease until an Earnings Announcement is released. If the Earnings Announcement is made after the market close on August 14th, the Blackout Period would end at the market opening on August 17th. Therefore, your Trading Window (when you can trade) for a quarter ending June 30th, in this example, would begin August 17th (or the next trading day) and would end after the market close on September 10th (or the prior trading day as explained above). The Company reserves the right to shorten or close the Trading Window without prior notice. Event-Specific Blackout Periods From time to time, an event may occur that is material to the Company and is known by only a few directors, officers and / or employees. So long as the event remains material and nonpublic, all directors, executive officers and the persons designated by the Compliance Officer may not trade Company common stock. The Compliance Officer shall provide such notice in writing to designated persons including directors who may not know of the event. In addition, the Company's financial results may be sufficiently material in a particular fiscal quarter that, in the judgment of the Compliance Officer, designated persons should refrain from trading in Company common stock even sooner than the typical Blackout Period described above. In that situation, the Compliance Officer may notify these persons that they should not trade in the Company's common stock, without disclosing the reason for the restriction. The existence of an event-specific trading restriction period or extension of a Blackout Period will not be announced to the Company as a whole, and should not be communicated to any other person. Even if the Compliance Officer has not designated you as a person who should not trade due to an event-specific restriction, you should not trade while aware of Material Non-Public Information. Exceptions will not be granted during an event-specific trading restriction period. G. Pre-clearance Due to the Company's size, pre-clearance is required for all Insiders. Of course, family members of any of these people require pre-clearance. A request for pre-clearance must be submitted to the Compliance Officer on the form attached to this Policy as Exhibit A at least two days in advance of the proposed transaction. Pre-clearance requires the approval of the Compliance Officer and our SEC counsel. If your trade is pre-cleared by the Compliance Officer, the transaction must be effected within five trading days. If the transaction is not effected within that time period will be subject to pre-clearance again. The responsibility for determining whether the Insider has Material Non-Public Information rests with the Insider, and pre-clearance of the transaction does not constitute legal advice and does not in any way insulate the Insider from liability under the securities laws. For executive officers and directors, pre-clearance permits our legal counsel to review the proposed trade to ascertain if there is any possible violation of the short-swing trading rules. Page 8 H. Compliance and Company Assistance The Company is indebted to all Insiders who have helped to make the Company successful and is appreciative of all efforts on its behalf. To protect the Company and its shareholders, it is necessary to implement the foregoing Policy. The Company appreciates your continued cooperation and support in this effort. You should remember that the ultimate responsibility

for adhering to this Policy and avoiding improper trading rests with you. If you violate this Policy, the Company may take disciplinary action, including dismissal for cause. Each of you should sign one copy of this Policy and return it to the Company acknowledging that you have read and understand it. If anyone has any questions or wants to have an office conference concerning the issues raised by this Policy, please contact the Compliance Officer. I. Transactions with the Company While there can be no anti-fraud issues with transactions with an issuer since there is no deception or breach of duty, because of optics, transactions of an Insider with the Company may be permitted if precleared. An example is the cashless exercise of an option granted by the Company. J. Transactions by the Company. It is also the policy of the Company that the Company will not engage in transactions in the Company's securities while in possession of Material Non-Public Information relating to the Company or its securities. K. Annual Update On an annual basis (as well as initially with all new employees or material consultants who may acquire access to Material Non-Public Information), this Policy will be distributed to all recipients who will be asked to acknowledge receipt in writing. I acknowledge that I have read and understand this Memorandum and to abide by the Company's Policy on stock trading. Dated: _____, 2024 Signature Print Name Signature Page to Insider Trading Policy Exhibit A REQUEST FOR PRECLEARANCE OF PURCHASE OR SALE OF SECURITIES Name: _____

Date: _____ Proposed Transaction: Purchase of Stock Sale of Stock Exercise of Options Incentive Stock Options Non-Qualified Options Exercise of Warrants Date of Grant of Options, Warrants or Other Securities: _____
 Other [Please explain] _____ Number of Shares / Options: _____ Date of Proposed Transaction: _____ 1. Have you made purchase (s) of Coecrystal Pharma, Inc. (the "Company") stock within the last six months? Yes No If so, please complete: Date (s) of Purchase (s): _____ No. of Shares: _____
2. Have you made sales of the Company's stock within the last six months? If so, please complete: Date (s) of Sale (s): _____ No. of Shares: _____
3. Have you made exercises or conversions of the Company's options / warrants or other securities of the Company within the last six months? Date (s) of Exercise (s): _____ No. of Options: _____
Exhibit A - 1 4. Have you received grants of the Company's options / warrants or other securities of the Company within the last six months? Date (s) of Grant (s): _____ No. of Options: _____
In consideration of this approval, I affirm that I am not in possession of Material Non-Public Information. Request Approved: Yes No If Denied, Reason: _____ Date: _____

Jim Martin, Chief Financial Officer Michael D. Harris, Esq. Exhibit A - 2 Exhibit 23. 1 Consent of Independent Registered Public Accounting Firm **Bothell, Washington** We hereby consent to the incorporation by reference in the Registration Statements on Form S-3 (No. 333-231022 and No. 333-237738) and on Form S-8 (No. 333-193161 and No. 333-224869) of **Coecrystal Pharma, Inc.** of our report dated **of March 28-31, 2024-2025**, relating to the consolidated financial statements of **Coecrystal Pharma, Inc.** (which appears report includes an explanatory paragraph relating to substantial doubt about the Company's ability to continue as a going concern) included in this Annual Report on Form 10-K for the year ended December 31, 2024, as filed with the Securities and Exchange Commission. We also consent to the reference to our firm under the heading "Experts" in such Registration Statements and related Prospectuses. / s / Weinberg & Company, P. A. Los Angeles, California March 28-31, 2024-2025 Exhibit 31. 1 CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER I, James Martin, certify that: 1. I have reviewed this annual report on Form 10-K of Coecrystal Pharma, Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer (s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15 (f) and 15d-15 (f)) for the registrant and have: a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer (s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: March 28-31, 2024-2025 / s / James Martin James Martin Co- Chief Executive Officer (Principal Executive Officer) Exhibit 31. 2 I, Sam Lee, certify that: / s / Sam Lee Sam Lee Co- Chief Executive Officer Exhibit 31. 3 CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER / s / James Martin James Martin Chief Financial Officer (Principal Financial Officer) Exhibit 32. 1 CERTIFICATION PURSUANT TO 18 U. S. C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES- OXLEY ACT OF 2002 In connection with the report of Coecrystal Pharma, Inc. (the "Company") on Form 10-K for the fiscal year ended December 31, 2023-2024, as filed with the Securities and Exchange Commission on the date hereof, I, James Martin, certify, pursuant to 18 U. S. C. § 1350, as adopted pursuant to § 906 of the Sarbanes- Oxley Act of 2002, that to my knowledge: 1. The report fully complies with the requirements of section 13 (a) or 15 (d) of the Securities Exchange Act of 1934 and 2. The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the Company. / s / James Martin James Martin Chief Financial Officer and Co- Chief Executive Officer (Principal Financial Officer and Principal Executive Officer) Dated: March 28-31, 2024-2025 / s / Sam Lee Sam Lee Co- Chief Executive Officer (Principal Executive Officer) Dated: March 28-2024 Exhibit CLAWBACK POLICY Coecrystal Pharma, Inc. (the "Company") adopts this Clawback Policy in accordance with the recently adopted SEC Rule and the Nasdaq Stock Market's implementation of the Rule. Senior management has acted prior to the next regularly scheduled meeting of the Board of Directors (the "Board") in reliance upon the advice of counsel that technical Board approval is not required together with the advice that the Board should ratify the policy as a matter of good corporate governance. The Company believes that it is in the best interests of the Company and its shareholders to create and maintain a culture that emphasizes integrity and accountability and that reinforces the Company's pay-for-performance compensation philosophy. The Company has therefore adopted this policy which provides for the recoupment of certain executive compensation in the event of an accounting restatement resulting from material noncompliance with financial reporting requirements under the federal securities laws (the "Policy"). This Policy is designed to comply with Section 10D of the Securities Exchange Act of 1934 (the "Exchange Act") and Rule 10D-1 thereunder and Nasdaq Listing Rule 5608 (the "Clawback Listing Standards"). This Policy shall be administered by the Board or, if so designated by the Board, the Compensation Committee, in which case references herein to the Board shall be deemed references to the Compensation Committee. Any determinations made by the Board shall be final and binding on all affected individuals. Covered Executives This Policy applies to the Company's current and former executive officers, as determined by the Board in accordance with the definition in Section 10D of the Exchange Act and the Clawback Listing Standards, and such other senior executives / employees who may from time to time be deemed subject to the Policy by the Board (the "Covered Executives"). Initially the Covered Executives are the Co-Chief Executive Officers. Recoupment; Accounting Restatement In the event the Company is required to prepare an accounting restatement of its financial statements due to the Company's material noncompliance with any financial reporting requirement under the securities laws, including any required accounting restatement to correct an error in previously issued financial statements that is material to the previously issued financial statements or that would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period, the Board will require reimbursement or forfeiture of any excess Incentive Compensation received by any Covered Executive during the three completed fiscal years immediately preceding the date on which the Company is required to prepare an accounting restatement. Incentive Compensation For purposes of this Policy, Incentive Compensation includes any of the following; provided that, such compensation is granted, earned, or vested based wholly or in part on the attainment of a financial reporting measure: • Annual bonuses and other short- and long- term cash incentives. • Stock options. • Stock appreciation rights. • Restricted stock. • Restricted stock units. Financial reporting measures include: • Company stock price. • Total shareholder return. • Revenues. • Earnings before interest, taxes, depreciation, and amortization. Excess Incentive Compensation: Amount Subject to Recovery The amount to be recovered will be the excess of the Incentive Compensation paid to the

Covered Executive based on the erroneous data over the Incentive Compensation that would have been paid to the Covered Executive had it been based on the restated results, as determined by the Board, without regard to any taxes paid by the Covered Executive in respect of the Incentive Compensation paid based on the erroneous data. If the Board cannot determine the amount of excess Incentive Compensation received by the Covered Executive directly from the information in the accounting restatement, then it will make its determination based on a reasonable estimate of the effect of the accounting restatement. Method of Recoupment The Board will determine, in its sole discretion, the method for recouping Incentive Compensation hereunder which may include, without limitation: a. requiring reimbursement of cash Incentive Compensation previously paid; b. seeking recovery of any gain realized on the vesting, exercise, settlement, sale, transfer, or other disposition of any equity-based awards; c. offsetting the recouped amount from any compensation otherwise owed by the Company to the Covered Executive; d. cancelling outstanding vested or unvested equity awards; and / or e. taking any other remedial and recovery action permitted by law, as determined by the Board. No Indemnification The Company shall not indemnify any Covered Executives against the loss of any incorrectly awarded Incentive Compensation, notwithstanding anything in any Indemnification Agreement to the contrary. Interpretation The Board is authorized to interpret and construe this Policy and to make all determinations necessary, appropriate, or advisable for the administration of this Policy. It is intended that this Policy be interpreted in a manner that is consistent with the requirements of Section 10D of the Exchange Act, any applicable rules or standards adopted by the Securities and Exchange Commission, and the Clawback Listing Standards. Effective Date This Policy shall be effective as of December 1, 2023 (the "Effective Date") and shall apply to Incentive Compensation that is received by Covered Executives on or after the Effective Date, even if such Incentive Compensation was approved, awarded, or granted to Covered Executives prior to the Effective Date. Amendment; Termination The Board may amend this Policy from time to time in its discretion and shall amend this Policy as it deems necessary to reflect final regulations adopted by the Securities and Exchange Commission under Section 10D of the Exchange Act and to comply with the Clawback Listing Standards and any other rules or standards adopted by a national securities exchange on which the Company's securities are listed. The Board may terminate this Policy at any time. Other Recoupment Rights Any right of recoupment under this Policy is in addition to, and not in lieu of, any other remedies or rights of recoupment that may be available to the Company pursuant to the terms of any similar policy in any employment agreement, equity award agreement, or similar agreement and any other legal remedies available to the Company. Relationship to Other Plans and Agreements The Board intends that this Policy will be applied to the fullest extent of the law. The Board may require that any employment agreement, equity award agreement, or similar agreement (which shall include any Indemnification Agreement) entered into on or after the Effective Date shall, as a condition to the grant of any benefit thereunder, require a Covered Executive to agree to abide by the terms of this Policy. In the event of any inconsistency between the terms of the Policy and the terms of any employment agreement, equity award agreement, or similar agreement under which Incentive Compensation has been granted, awarded, earned or paid to a Covered Executive, whether or not deferred, the terms of the Policy shall govern. Acknowledgment The Covered Executive shall sign an acknowledgment form in the form attached hereto as Exhibit A in which they acknowledge that they have read and understand the terms of the Policy and are bound by the Policy. Impracticability The Board shall recover any excess Incentive Compensation in accordance with this Policy unless such recovery would be impracticable, as determined by the Board in accordance with Rule 10D-1 of the Exchange Act and the Clawback Listing Standards. Successors This Policy shall be binding and enforceable against all Covered Executives and their beneficiaries, heirs, executors, administrators or other legal representatives. Acknowledgment Form CLAWBACK POLICY ACKNOWLEDGMENT Coerstal Pharma, Inc. (the "Company") has adopted a Clawback Policy (the "Policy") which is applicable to the Company's Covered Executives. I, the undersigned, acknowledge that I have received a copy of the Policy, as it may be amended, restated, supplemented or modified from time to time, and that I have read it, understand it, and acknowledge that I am fully bound by, and subject to, all of the terms and conditions thereof. In the event of any inconsistency between the terms of the Policy and the terms of any employment agreement to which I am a party, or the terms of any compensation plan, program, or arrangement under which Incentive Compensation has been granted, awarded, earned, or paid to me, whether or not deferred, the terms of the Policy shall govern. If the Board of Directors determines that any Incentive Compensation I have received must be forfeited, repaid, or otherwise recovered by the Company, I shall promptly take whatever action is necessary to effectuate such forfeiture, repayment, or recovery. I acknowledge that I am not entitled to indemnification in connection with the Company's enforcement of the Policy, notwithstanding anything in any Indemnification Agreement to the contrary. I understand that any delay or failure by the Company to enforce any requirement contained in the Policy will not constitute a waiver of the Company's right to do so in the future. Any capitalized terms used in this Acknowledgment that are not otherwise defined shall have the meaning ascribed to them in the Policy. (Executive's Signature) (Executive's Printed Name) (Date) v3-24-1Cover-USD(\$)-\$ in Millions-12-Months Ended Dec-31, 2023 Mar. 28, 2024 Jun..... (in thousands) 2024 264 2025 344 2026 355 2027 365 2028 376 2029 and thereafter 513 Total minimum operating lease payments \$ 2, 217 Less: present value discount (364) Total operating lease liabilities \$ 1, 853 The minimum lease payments above do not include common area maintenance (CAM) charges, which are contractual obligations under the Company's Bothell, Washington lease, but are not fixed and can fluctuate from year to year. CAM charges for the Bothell, Washington facility is calculated and billed based on total common expenses for the building incurred by the lessor and apportioned to tenants based on square footage. In 2023 and 2022, approximately \$ 98, 000 and \$ 98, 000 of CAM charges for the Bothell, Washington lease was included in operating expenses in the consolidated statements of operations, respectively. On September 1, 2018, the Company entered into a lease agreement with a limited liability company controlled by Dr. Phillip Frost, a director, and a principal stockholder of the Company for the lease of its Miami office (see Note 13 - Transactions with Related Parties). On September 1, 2021, the Company extended this lease agreement into an additional three-year with monthly lease payments under this lease total \$ 186, 000 through September 2024. The minimum lease payments above include taxes and fees, which are expected to be approximately \$ 9, 000 annually. As of December 31, 2023, the remaining right of use asset relating to this lease was \$ 42, 000 and the remaining lease obligation was \$ 42, 000. On September 21, 2018, the Company amended the lease agreement with a North Creek Tee LLC, to expand its laboratory facility in Bothell - WA, with additional 6, 000 sq ft for a period of 5 years that expires on January 31, 2029, with monthly lease payments under this lease total \$ 660, 000. In addition, the Company amended the lease agreement to extend the original laboratory facility for an additional 7 years with monthly lease payments under this lease total \$ 1, 498, 000 Through January 2031. The minimum lease payment combined totals approximately \$ 380, 000 annually. Rent expense, excluding capital leases and CAM charges, for 2023 and 2022 totaled \$ 233, 000 and \$ 233, 000, respectively. Finance Leases In April 2020, the Company entered into a lease agreements to acquire equipment with 36 monthly payments of \$ 2, 420 payable through March 31, 2023. The lease agreement have an effective interest rate of 8. 01%. The leased lab equipment is included under property and equipment and depreciable over five years. Total assets and accumulated depreciation recognized, net, under finance leases was \$ 162, 000 and \$ 162, 000 as of December 31, 2023, respectively. Total assets and accumulated depreciation recognized, net, under finance leases was \$ 194, 000 and \$ 158, 000 as of December 31, 2022. X-ReferencesNo definition available. Details Name: us-gaap-LeasesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na-Period-Type: durationX-DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Publisher FASB-URI https://ase.fasb.org//842-20/tableOfContent Details Name: us-gaap-LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap_Data Type: dtl-types:textBlockItemType Balance Type: na-Period-Type: durationCommitments and Contingencies 12 Months Ended Dec. 31, 2023 Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies 13. Commitments and Contingencies From time to time, the Company is a party to, or otherwise involved in, legal proceedings arising in the normal course of business. As of the date of this report, except as described below, the Company is not aware of any proceedings, threatened or pending, against it which, if determined adversely, would have a material effect on its business, results of operations, cash flows or financial position. Liberty Insurance Underwriters Inc. ("Liberty") filed suit against us in federal court in Delaware seeking a declaratory judgment that there was no insurance coverage for any settlement, judgment, or defense costs in the class and derivative litigation, that the monies totaling approximately \$ 1 million it paid to the Company in connection with the SEC investigation were not covered by insurance, and for recoupment of the monies already paid. We had retained counsel to defend us which had filed an answer to the complaint denying its material allegations, as well as a counterclaim against Liberty for breach of contract, declaratory judgment, bad faith and violation of the Washington State Consumer Protection Act, alleging among other things that Liberty wrongfully denied the Company's claims for coverage of the class and derivative litigations, and seeking money damages. Liberty Insurance Underwriters Inc. filed suit against us in federal court in Delaware seeking a declaratory judgment that there was no insurance coverage for any settlement, judgment, or defense costs in the class and derivative litigation, that the monies totaling approximately \$ 1 million it paid to the Company in connection with the SEC investigation were not covered by insurance, and for recoupment of the monies already paid. On June 7, 2022, the court filed a Stipulation and Order for Entry of Judgment in the amount of \$ 1, 359, 064 in favor of Liberty (the "Judgment") following summary judgment granted by the court to Liberty on all but one of the matters at issue in the case. The Company filed an appeal in July 2022. On March 29, 2023, the Third Circuit ruled in favor of the Company on the appeal, thereby vacating the trial court's prior grant of summary judgment in favor of Liberty. As a result of this ruling, the case has been remanded to the District Court for trial on the merits of the Company's coverage claims for defense and settlement costs. The Court had ordered the return of the \$ 1. 6 million. On August 8, 2023, the Company received \$ 1. 6 million as refunded by the registry of the court. On November 16, 2023, prior to commencement of a new trial which had been scheduled for December 4, 2023, the parties entered into a settlement agreement pursuant to which Liberty paid the Company an additional \$ 1 million and each party released the other from its respective claims and rights arising from the matter. There is no further litigation with Liberty following this settlement. X-ReferencesNo definition available. Details Name: us-gaap-CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na-Period-Type: durationX-DefinitionThe entire disclosure for commitments and contingencies. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph

4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/450/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 954-SubTopic 440-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480327/954-440-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 5: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 440-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/440/tableOfContent-Details Name: us-gaap-CommitmentsAndContingenciesDisclosureTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType-Balance Type: na-Period Type: durationTransactions with Related Parties-12 Months Ended-Dec. 31, 2023-Related Party Transactions [Abstract]-Transactions with Related Parties-14-Transactions with Related Parties In September 2018, the Company leased administrative offices from a limited liability company owned by one of the Company's directors and principal stockholder, Dr. Phillip Frost. The lease term is three years with an optional three-year extension. On an annualized basis, rent expense, including taxes and fees, for this location would be approximately \$ 62,000. The Company paid a lease deposit of \$ 4,000 and total rent and other expenses paid in connection with this lease were \$ 63,000 and \$ 61,000 for the years ended December 31, 2023 and 2022 respectively. X-ReferencesNo definition available. Details Name: us-gaap-RelatedPartyTransactionsAbstract-namespace Prefix: us-gaap-Data Type: xbrli:stringItemType-Balance Type: na-Period Type: durationX-Definition The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481062/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481062/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(2)(g)(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(2)(e))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(2)(e))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 850-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Details Name: us-gaap-RelatedPartyTransactionsDisclosureTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType-Balance Type: na-Period Type: durationSubsequent Events-12 Months Ended-Dec. 31, 2023-Subsequent Events [Abstract]-Subsequent Events-15-Subsequent Events On February 28, 2024, the Company provided notice to KSURF of the Company's election to terminate the License Agreements. The terminations, which were made due to the Company's determination that further development efforts under the License Agreements would be futile, are effective on March 29, 2024. X-ReferencesNo definition available. Details Name: us-gaap-SubsequentEventsAbstract-namespace Prefix: us-gaap-Data Type: xbrli:stringItemType-Balance Type: na-Period Type: durationX-Definition The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 855-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 855-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483399/855-10-50-2Details Name: us-gaap-SubsequentEventsTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType-Balance Type: na-Period Type: durationBasis of Presentation and Significant Accounting Policies (Policies)-12 Months Ended-Dec. 31, 2023-Accounting Policies [Abstract]-Basis of Presentation-Basis of Presentation The accompanying consolidated financial statements have been prepared in accordance with U. S. generally accepted accounting principles ("U. S. GAAP"), and pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC") for reporting of annual financial information. Principles of Consolidation-Principles of Consolidation The consolidated financial statements include the accounts of Coercystal Pharma, Inc. and its wholly owned subsidiaries: Coercystal Pharma Australia Pty, Ltd., Coercystal Discovery, Inc., Coercystal Merger Sub, Inc., Baker Cummins Corp. and Biozone Laboratories, Inc. Interecompany transactions and balances have been eliminated. Segments Segments The Company operates in one segment. In accordance with the "Segment Reporting" Topic of the ASC, the Company's chief operating decision makers have been identified as the Co-Chief Executive Officers, who review operating results to make decisions about allocating resources and assessing performance for the entire Company. Existing guidance, which is based on a management approach to segment reporting, establishes requirements to report selected segment information quarterly and to report annually entity-wide disclosures about products and services, major customers, and the countries in which the entity holds material assets and reports revenue. All material operating units qualify for aggregation under "Segment Reporting" due to their similar customer base and similarities in: economic characteristics; nature of products and services; and procurement, manufacturing and distribution processes. Since the Company operates in one segment, all financial information required by "Segment Reporting" can be found in the accompanying consolidated financial statements. Use of Estimates Use of Estimates Preparation of the Company's consolidated financial statements in conformance with U. S. GAAP requires the Company's management to make estimates and assumptions that impact the reported amounts of assets, liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities in the Company's consolidated financial statements and accompanying notes. The significant estimates in the Company's consolidated financial statements relate to the valuation of equity awards and derivative liabilities, recoverability of deferred tax assets, estimated useful lives of fixed assets, and forecast assumptions used in the impairment testing of goodwill. The Company bases estimates and assumptions on historical experience, when available, and on various factors that it believes to be reasonable under the circumstances. The Company evaluates its estimates and assumptions on an ongoing basis, and its actual results may differ from estimates made under different assumptions or conditions. Concentrations of Credit Risk Concentrations of Credit Risk Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash deposited in accounts held at two U. S. financial institutions, which may, at times, exceed federally insured limits of \$ 250,000 for each institution accounts are held. At December 31, 2023 and 2022, our primary operating account held approximately \$ 16,327,000 and \$ 37,144,000, respectively, and our collateral account balance of \$ 75,000 as of December 31, 2023 and other cash accounts are maintained at different institutions. The Company has not experienced any losses in such accounts and believes it is not exposed to significant risks thereof. Risks and Uncertainties Risks and Uncertainties The Company's future results of operations involve a number of risks and uncertainties. Factors that could affect the Company's future operating results and cause actual results to vary materially from expectations include, but are not limited to: rapid technological change, ability to obtain regulatory approvals, competition from currently available treatments and therapies, competition from larger companies, effective protection of proprietary technology, maintenance of strategic relationships, and dependence on key individuals. Products developed by the Company will require clearances from the U. S. Food and Drug Administration (the "FDA") and other international regulatory agencies prior to commercial sales in their respective markets. The Company's products may not receive the necessary clearances and if they are denied clearance, clearance is delayed, or the Company is unable to maintain clearance, the Company's business could be materially, adversely impacted. Cash and Restricted Cash Cash and Restricted Cash The Company considers all highly liquid investments with an original maturity from the date of purchase of three months or less to be cash equivalents, and the Company held no cash equivalents as of December 31, 2023 and 2022. The following table provides a reconciliation of cash and restricted cash reported within the consolidated balance sheets that sum to the total of the same such amounts shown in the consolidated statements of cash flows (in thousands): Schedule of Reconciliation of Cash and Restricted Cash December 31, 2023 December 31, 2022 Cash \$ 26,352 \$ 37,144 Restricted cash 75-75 Total cash and restricted cash shown in the statements of cash flows \$ 26,428 \$ 37,219 Restricted cash represents amounts pledged as collateral for financing arrangements that are currently limited to the issuance of business credit cards. The restriction will end upon the conclusion of these financing

arrangements. Property and Equipment Property and Equipment Property and equipment, which consists of lab equipment (including lab equipment under capital lease), computer equipment, and office equipment, is recorded at cost and depreciated over the estimated useful lives of the underlying assets (three to five years) using the straight-line method. Fair Value Measurements Fair Value Measurements FASB Accounting Standards Codification ("ASC") 820 defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles and enhances disclosures about fair value measurements. Fair value is defined under ASC 820 as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value under ASC 820 must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value which are the following: Level 1 — quoted prices in active markets for identical assets or liabilities. Level 2 — other significant observable inputs for the assets or liabilities through corroboration with market data at the measurement date. Level 3 — significant unobservable inputs that reflect management's best estimate of what market participants would use to price the assets or liabilities at the measurement date. The Company categorizes its cash and restricted cash as Level 1 fair value measurements. The Company categorizes its warrants potentially settleable in cash as Level 3 fair value measurements. The warrants potentially settleable in cash are measured at fair value on a recurring basis and are being marked to fair value at each reporting date until they are completely settled or meet the requirements to be accounted for as component of stockholders' equity. The warrants are valued using the Black-Scholes option pricing model as discussed in Note 9 — Warrants. At December 31, 2023 and 2022, the carrying amounts of financial assets and liabilities, such as cash, other assets, and accounts payable and accrued expenses approximate their fair values due to their short-term nature. The Company has not transferred any financial instruments into or out of Level 3 classification during the years ended December 31, 2023 and 2022. A reconciliation of the beginning and ending Level 3 liabilities for is as follows (in thousands): Schedule of Reconciliation of Beginning and Ending Level 3 Liabilities Fair Value Measurements Using Significant Unobservable Inputs (Level 3) 2023 2022 Balance, January 1, \$- \$ 12 Beginning balance \$- \$ 12 Change in fair value of warrants potentially settleable in cash (Note 9) (12) Balance at December 31, \$- \$- Ending balance \$- \$- Goodwill Goodwill In November 2014, goodwill was recorded in connection with the acquisition of RFS Pharma. We evaluate indefinite-lived intangible assets and goodwill for impairment annually, as of November 30, or more frequently when events or circumstances indicate that impairment may have occurred. As part of the impairment evaluation, we may elect to perform an assessment of qualitative factors. If this qualitative assessment indicates that it is more likely than not that the fair value of the indefinite-lived intangible asset or the reporting unit (for goodwill) is less than its carrying value, we then would proceed with the quantitative impairment test to compare the fair value to the carrying value and record an impairment charge if the carrying value exceeds the fair value. Fair value is typically estimated using an income approach based on the present value of future discounted cash flows. The significant estimates in the discounted cash flow model primarily include the discount rate, and rates of future revenue and expense growth and/or profitability of the acquired assets. In performing an impairment test, the Company considers, among other factors, the Company's intention for future use of acquired assets, analyses of historical financial performance and estimates of future performance of CoCrystal's product candidates. Long-Lived Assets Long-Lived Assets The Company regularly reviews the carrying value and estimated lives of its long-lived assets, including property and equipment, to determine whether indicators of impairment may exist which warrant adjustments to carrying values or estimated useful lives. The determinants used for this evaluation include management's estimate of the asset's ability to generate positive income from operations and positive cash flow in future periods as well as the strategic significance of the assets to the Company's business objective. Should an impairment exist, the impairment loss would be measured based on the excess of the carrying amount over the asset's fair value. Patent and Licensing Related Legal and Filing Costs Patent and Licensing Related Legal and Filing Costs Due to the significant uncertainty associated with the successful development of one or more commercially viable products based on the Company's research efforts and related patent applications, all patent-related legal and filing fees and licensing-related legal fees are charged to operations as incurred. Patent and licensing-related legal and filing costs were \$ 396,000 and \$ 506,000 for the years ended December 31, 2023 and 2022, respectively. Patent and licensing-related legal and filing costs are included in general and administrative costs in the Company's consolidated statements of operations. Research and Development Expenses Research and Development Expenses Research and development costs consist primarily of fees paid to consultants and outside service providers, and other expenses relating to the acquisition, design, development and testing of the Company's clinical products. All research and development costs are expensed as incurred. Research and development costs are presented net of tax credits. The Company's Australian subsidiary is entitled to receive government assistance in the form of refundable and non-refundable research and development tax credits from the federal and provincial taxation authorities, based on qualifying expenditures incurred during the fiscal year. The refundable credits are from the provincial taxation authorities and are not dependent on its ongoing tax status or tax position and accordingly are not considered part of income taxes. The Company records refundable tax credits as a reduction of research and development expenses when the Company can reasonably estimate the amounts and it is more likely than not, they will be received. During the year ended December 31, 2023, the Company recorded tax credits receivable of \$ 890,000, of which approximately \$ 823,000 was recorded as a reduction of research and development expense. Income Taxes Income Taxes The Company accounts for income taxes under the asset and liability method. Under this method, deferred tax assets and liabilities are determined based on differences between financial reporting and tax bases of assets and liabilities and are measured using enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered or settled. Realization of deferred tax assets is dependent upon future taxable income. A valuation allowance is recognized if it is more likely than not that some portion or all of a deferred tax asset will not be realized based on the weight of available evidence, including expected future earnings. The Company recognizes an uncertain tax position in its financial statements when it concludes that a tax position is more likely than not to be sustained upon examination based solely on its technical merits. Only after a tax position passes the first step of recognition will measurement be required. Under the measurement step, the tax benefit is measured as the largest amount of benefit that is more likely than not to be realized upon effective settlement. This is determined on a cumulative probability basis. The full impact of any change in recognition or measurement is reflected in the period in which such change occurs. The Company elects to accrue any interest or penalties related to income taxes as part of its income tax expense. Stock-Based Compensation Stock-Based Compensation The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date. Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation—Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black-Scholes option pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods. Common Stock Purchase Warrants and Other Derivative Financial Instruments Common Stock Purchase Warrants and Other Derivative Financial Instruments We classify as equity any contracts that require physical settlement or net-share settlement or provide us a choice of net-cash settlement or settlement in our own shares (physical settlement or net-share settlement) provided that such contracts are indexed to our own stock as defined in ASC 815-40, Contracts in Entity's Own Equity. We classify as assets or liabilities any contracts that require net-cash settlement (including a requirement to net-cash settle the contract if an event occurs and if that event is outside our control) or give the counterparty a choice of net-cash settlement or settlement in shares (physical settlement or net-share settlement). We assess the classification of our common stock purchase warrants and other freestanding derivatives at each reporting date to determine whether a change in classification between assets and liabilities is required. Net Income (Loss) per Share Net Income (Loss) per Share The Company accounts for and discloses net income (loss) per common share in accordance with FASB ASC Topic 260, Earnings Per Share. Basic income (loss) per common share is computed by dividing income (loss) attributable to common stockholders by the weighted average number of common shares outstanding. Diluted net income (loss) per common share is computed by dividing net income (loss) attributable to common stockholders by the weighted average number of common shares that would have been outstanding during the period assuming the issuance of common stock for all potential dilutive common shares outstanding. Potential common shares consist of shares issuable upon the exercise of stock options and warrants. The following table sets forth the number of potential common shares excluded from the calculations of net loss per diluted share because their inclusion would be anti-dilutive (in thousands): Schedule of Antidilutive Securities Excluded from Calculations of Net Loss Per Share December 31, 2023 2022 Outstanding options to purchase common stock 558 350 Warrants to purchase common stock 11 13 Total 569 363 Recent Accounting Pronouncements Recent Accounting Pronouncements The Company's management has evaluated all the recently issued, but not yet effective, accounting standards and guidance that have been issued or proposed by the FASB or other standards-setting bodies through the filing date of these financial statements and does not believe the future adoption of any such pronouncements will have a material effect on the Company's financial position and results of operations. X-Definition Patent And Licensing Related Legal And Filing Costs [PolicyTextBlock] ReferencesNo definition available. Details Name: COCP_PatentAndLicensingRelatedLegalAndFilingCostsPolicyTextBlock Namespace Prefix: COCP_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Risks And Uncertainties [PolicyTextBlock] ReferencesNo definition available. Details Name: COCP_RisksAndUncertaintiesPolicyTextBlock Namespace Prefix: COCP_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for basis of accounting, or basis of presentation, used

to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). ReferencesNo definition available. Details Name: us-gaap-BasisOfAccountingPolicyPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionEntity's cash and cash equivalents accounting policy with respect to restricted balances. Restrictions may include legally restricted deposits held as compensating balances against short-term borrowing arrangements, contracts entered into with others, or company statements of intention with regard to particular deposits; however, time deposits and short-term certificates of deposit are not generally included in legally restricted deposits. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-942-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210-9-03-\(1\)\(a\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479853/942-210-599-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-942-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210-9-03-(1)(a))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479853/942-210-599-1)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482913/230-10-50-1>Details Name: us-gaap-CashAndCashEquivalentsRestrictedCashAndCashEquivalentsPolicy-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for credit risk. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(d\)-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(d)-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-1)Details Name: us-gaap-ConcentrationRiskCreditRisk-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-810-SubTopic-10-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481203/810-10-50-1>Details Name: us-gaap-ConsolidationPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-260-SubTopic-10-Section-50-Paragraph-1-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-260-SubTopic-10-Section-50-Paragraph-1-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-260-SubTopic-10-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-2>Details Name: us-gaap-EarningsPerSharePolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. ReferencesNo definition available. Details Name: us-gaap-FairValueMeasurementPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-60-Paragraph-1-SubTopic-10-Topic-820-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482053/820-10-60-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-SubTopic-10-Topic-825-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-1>Details Name: us-gaap-FairValueOffinancialInstrumentsPolicy-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for goodwill. This accounting policy also may address how an entity assesses and measures impairment of goodwill, how reporting units are determined, how goodwill is allocated to such units, and how the fair values of the reporting units are determined. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-350-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-24-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482548/350-20-55-24>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482573/350-20-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482573/350-20-50-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph-\(SX-210-6-03-\(h\)\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-599-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-20-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/350-20/tableOfContent-Details-Name: us-gaap-GoodwillAndIntangibleAssetsGoodwillPolicy-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for the impairment and disposal of long-lived assets including goodwill and other intangible assets. ReferencesNo definition available. Details Name: us-gaap-ImpairmentOrDisposalOfLongLivedAssetsIncludingIntangibleAssetsPolicyPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. ReferencesReference 1: <a href=)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482525/740-10-45-25>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482525/740-10-45-25>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482525/740-10-45-25>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-19-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-19>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482765/220-10-50-1>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-20>Details Name: us-gaap-IncomeTaxPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. ReferencesNo definition available. Details Name: us-gaap-NewAccountingPronouncementsPolicyPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-SubTopic-10-Topic-360-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482099/360-10-50-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210-7-03-\(a\)\(8\)\(a\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479440/944-210-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210-7-03-(a)(8)(a))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479440/944-210-599-1)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480321/958-360-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(d\)-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480321/958-360-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(d)-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480321/958-360-50-1)Details Name: us-gaap-PropertyPlantAndEquipmentPolicyTextBlock-namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na-Period Type: durationX-DefinitionDisclosure of accounting policy for costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-730-SubTopic-10-Name-Accounting-Standards-Codification-Section-05-Paragraph-1-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483044/730-10-05-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-730-SubTopic-10-Name-Accounting-Standards-Codification-Section-05-Paragraph-1-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483044/730-10-05-1)Details Name: us-gaap-ResearchAndDevelopmentExpensePolicy-namespace Prefix: us-gaap-Data Type: dtr-types:

us-gaap-Data-Type: dtr-types: textBlockItemType-Balance-Type: na-Period-Type: durationForeign-Currency-Remeasurement (Tables) 12-Months-Ended-Dec-31, 2023-Foreign-Currency [Abstract] Schedule of Cash-Balance-As-of-December-31, 2023-and-2022, the Company's cash-balances consisted of the following (in thousands): Schedule of Cash-Balance-2023-2022 U. S. Dollars \$ 26,402 \$ 37,177 Australian Dollars -in US \$ 26,42 Cash-Balance \$ 26,428 \$ 37,219 X-ReferencesNo definition available. Details Name: us-gaap-Foreign-Currency-Abstract-namespace-Prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationX-DefinitionTabular disclosure of long-term intercompany foreign balances, including related intercompany entity, underlying foreign currencies and amounts of intercompany foreign-currency transactions that are of a long-term investment nature (that is settlement is not planned or anticipated in the foreseeable future), as of the balance-sheet date. ReferencesReference 1:

Deferred tax liabilities: Property and equipment (29) (27) Other (410) (60) Total deferred tax liabilities (439) (87) Total deferred taxes, net 31, 481 27, 546 Valuation allowance (31, 481) (27, 546) Deferred tax liability, net \$ - Schedule of Reconciliation of Federal Statutory Income Tax Rate A reconciliation of the federal statutory income tax rate to the Company's effective income tax rate is as follows: Schedule of Reconciliation of Federal Statutory Income Tax Rate 2023-2022 Statutory federal income tax rate 21.0% 21.0% Goodwill impairment 0.0% (10.3)% Research credits 2.8% 0.7% Change in valuation allowance (21.9)% (10.2)% Equity (0.4)% (1.4)% Other tax, credit and adjustments (1.5)% 0.2% Effective income tax rate 0.0% 0.0% X-ReferencesNo definition available. Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Paragraph 2-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2> Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Paragraph 12-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12> Details Name: us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationLease Commitments (Tables) 12 Months Ended Dec. 31, 2023 Leases [Abstract] Schedule of Components of Rent Expense and Supplemental Cash Flow Information The components of rent expense and supplemental cash flow information related to leases for the period are as follows (tables in thousands): Schedule of Components of Rent Expense and Supplemental Cash Flow Information Year Ended December 31, 2023 Lease Cost Operating lease cost (included in operating expenses in the Company's consolidated statement of operations) \$ 233 Other Information Cash paid for amounts included in the measurement of lease liabilities \$ 233 Weighted average remaining lease term - operating leases (in years) 0.8 Average discount rate - operating leases 6.2% Schedule of Supplemental Balance Sheet Information The supplemental balance sheet information related to leases for the period is as follows (tables in thousands): Schedule of Supplemental Balance Sheet Information At December 31, 2023 At December 31, 2022 Operating leases Long-term right-of-use assets of which \$ 42 and \$ 99 relates to related party, net of accumulated amortization of \$ 950 and \$ 592 \$ 1, 851 \$ 274 Short-term operating lease liabilities, of which \$ 42 and \$ 59 relates to related party 240 233 Long-term operating lease liabilities, of which \$ 0 and \$ 42 relates to related party 1, 613 57 Total operating lease liabilities \$ 1, 853 \$ 290 Schedule of Maturities of Lease Liabilities Schedule of Maturities of Lease Liabilities Year ending December 31, (in thousands) 2024 264 2025 344 2026 355 2027 365 2028 376 2029 and thereafter 513 Total minimum operating lease payments \$ 2, 217 Less: present value discount (364) Total operating lease liabilities \$ 1, 853 X-ReferencesNo definition available. Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-6> Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of supplemental cash flow information for the periods presented. ReferencesNo definition available. Details Name: us-gaap_ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for supplemental balance sheet disclosures, including descriptions and amounts for assets, liabilities, and equity. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/210/tableOfContent> Details Name: us-gaap_SupplementalBalanceSheetDisclosuresTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationOrganization and Business (Details Narrative) USD (\$) \$ in Thousands 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Organization, Consolidation and Presentation of Financial Statements [Abstract] Net loss \$ 17, 984 \$ 38, 837 Cash in operating activities 14, 666 21, 435 Cash and cash equivalents \$ 26, 353 \$ 37, 144 X-DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(1\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(1))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1) Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-4> Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-24> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-25> Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: na Period Type: durationX-DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 223-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 223-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28) Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-6> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1) Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-8> Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-9> Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11) Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11) Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-4> Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-10> Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1> Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(18\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(18))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147483586/944-220-S99-1> Reference 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22> Reference 17: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards>

Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(9))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(1)(d))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference 19: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 20: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 23: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 24: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(B))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 31: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 32: http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 31-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 33: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 34: http://www.xbrl.org/2003/role/disclosureRef-Topic 205-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 35: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 36: http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 38: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 39: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04(22))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1Details Name: us-gaap_NetIncomeLoss-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap_OrganizationConsolidationAndReconciliationOfFinancialStatementsAbstract-namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationSchedule of Reconciliation of Cash and Restricted Cash (Details)-USD (\$) Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Accounting Policies [Abstract] Cash \$ 26,353,000 \$ 37,144,000 Restricted cash 75,000 75,000 Total cash and restricted cash shown in the statements of cash flows \$ 26,428,000 \$ 37,219,000 \$ 58,755,000X-ReferencesNo definition available. Details Name: us-gaap_AccountingPoliciesAbstract-namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-4Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-4Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of cash and cash equivalents restricted as to withdrawal or usage, classified as current. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 3: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-4Details Name: us-gaap_RestrictedCashAndCashEquivalentsAtCarryingValue-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantSchedule of Reconciliation of Beginning and Ending Level 3 Liabilities (Details)-Fair Value, Inputs, Level 3 [Member]-USD (\$) \$ in Thousands 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Platform Operator, Crypto-Asset [Line Items] Beginning balance \$ 12 Change in fair value of warrants potentially settleable in cash (Net) 9 (12) Ending balance X-DefinitionChange in fair value of warrants potentially settleable in cash. ReferencesNo definition available. Details Name: COCP_ChangeInFairValueOfWarrantsPotentiallySettleableInCash-namespace Prefix: COCP_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-ReferencesNo definition available. Details Name: srt_PlatformOperatorCryptoAssetLineItems-namespace Prefix: srt_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionFair value of financial instrument classified as an asset measured using unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing. ReferencesReference 1: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-SubTopic 10-Topic 820-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Details Name: us-gaap_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetValue-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType

Balance-Type: debit Period-Type: instantX-Details Name: us-gaap-FairValueByFairValueHierarchyLevelAxis=us-gaap-FairValueInputsLevel3Member-namespace Prefix: Data-Type: na Balance-Type: Period-Type: Schedule of Antidilutive Securities Excluded from Calculations of Net Loss Per Share (Details)-shares-shares-in Thousands-12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Total Outstanding Options To Purchase Common Stock [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Total Warrants To Purchase Common Stock [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] TotalX-Definition Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482662/260-10-50-1) Details Name: us-gaap-Antidilutive Securities Excluded From Computation Of Earnings Per Share Amount-namespace Prefix: us-gaap-Data-Type: xbrli:sharesItem-Type Balance-Type: na Period-Type: durationX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References No definition available. Details Name: us-gaap-Antidilutive Securities Excluded From Computation Of Earnings Per Share Line Items-namespace Prefix: us-gaap-Data-Type: stringItem-Type Balance-Type: na Period-Type: durationX-Details Name: us-gaap-Antidilutive Securities Excluded From Computation Of Earnings Per Share By Antidilutive Securities Axis=COCP-Outstanding Options To Purchase Common Stock Member-namespace Prefix: Data-Type: na Balance-Type: Period-Type: X-Details Name: us-gaap-Antidilutive Securities Excluded From Computation Of Earnings Per Share By Antidilutive Securities Axis=COCP-Warrants To Purchase Common Stock Member-namespace Prefix: Data-Type: na Balance-Type: Period-Type: Basis of Presentation and Significant Accounting Policies (Details Narrative)-USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Debt Securities, Held-to-Maturity, Allowance for Credit Loss [Line Items] Cash \$ 16,327,000 \$ 37,144,000 Restricted cash 75,000 75,000 Cash equivalents General and administrative expenses 5,990,000 5,745,000 Tax credits reduction of research and development expense 890,000 Tax credits receivable 823,000 Patent and Licensing Related Legal and Filing Costs [Member] Debt Securities, Held-to-Maturity, Allowance for Credit Loss [Line Items] General and administrative expenses 396,000 \$ 506,000 United States Financial Institutions Two [Member] Debt Securities, Held-to-Maturity, Allowance for Credit Loss [Line Items] Cash FDIC insured amount \$ 250,000 X-Definition Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org//1943274/2147481372/852-10-55-10> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147480167/946-830-55-12> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03 \(a\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03 (a) (2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04 \(4\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04 (4))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1) Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 45-Paragraph 21-Publisher FASB-URI https://asc.fasb.org//1943274/2147480555/946-210-45-21> Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(1\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 20-SubTopic 210-Topic 946-Publisher FASB-URI https://asc.fasb.org//1943274/2147480555/946-210-45-20> Details Name: us-gaap-Cash-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: instantX-Definition Amount of short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03 \(a\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03 (a) (2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1) Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(1\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap-Cash Equivalents At Carrying Value-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: instantX-Definition The amount of cash deposited in financial institutions as of the balance sheet date that is insured by the Federal Deposit Insurance Corporation. References No definition available. Details Name: us-gaap-Cash FDIC Insured Amount-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: instantX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 326-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 13-Publisher FASB-URI https://asc.fasb.org//1943274/2147479319/326-20-50-13> Details Name: us-gaap-Debt Securities Held to Maturity Allowance For Credit Loss Line Items-namespace Prefix: us-gaap-Data-Type: xbrli:stringItem-Type Balance-Type: na Period-Type: durationX-Definition The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-07 \(2\) \(a\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07 (2) (a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1) Reference 2: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03.4\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03.4)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2) Details Name: us-gaap-General And Administrative Expense-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: durationX-Definition Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to nondeductible research and development expense. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-12> Details Name: us-gaap-Income Tax Reconciliation Nondeductible Expense Research And Development-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: durationX-Definition Amount of other research and development expense. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 730-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org//1943274/2147482916/730-10-50-1> Details Name: us-gaap-Other Research And Development Expense-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: durationX-Definition Amount of cash and cash equivalents restricted as to withdrawal or usage, classified as current. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(1\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-8> Reference 3: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-4> Details Name: us-gaap-Restricted Cash And Cash Equivalents At Carrying Value-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItem-Type Balance-Type: debit Period-Type: instantX-Details Name: us-gaap-Income Statement Location Axis=COCP-Patent And Licensing Related Legal And Filing Costs Member-namespace Prefix: Data-Type: na Balance-Type: Period-Type: X-Details Name: us-gaap-Financial Instrument Axis=COCP-United States Financial Institutions Two Member-namespace Prefix: Data-Type: na Balance-Type: Period-Type: Schedule of Cash Balance (Details)-USD (\$) \$ in Thousands Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Cash Balance \$ 26,428 \$ 37,219 \$ 58,755 United States of America, Dollars Cash Balance 26,402 37,177 Australia, Dollars Cash Balance \$ 26 \$ 42 X-Definition Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-8> Reference 2: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//>

1943274/2147482740/230-10-45-24Reference 3:

222 \$ 614Accrued compensationAccrued other expenses 1, 691Total accounts payable and accrued expenses \$ 3, 022 \$ 976X- DefinitionSum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210-5-02-19-20\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210-5-02-19-20)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_AccountsPayableAndAccruedLiabilitiesCurrentNamespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: creditPeriod Type: instantX- DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210-5-02-19\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210-5-02-19(a))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_AccountsPayableCurrentNamespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: creditPeriod Type: instantX- DefinitionTotal of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210-5-02-20\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210-5-02-20)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_EmployeeRelatedLiabilitiesCurrentNamespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: creditPeriod Type: instantX- DefinitionAmount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210-5-02-20\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210-5-02-20)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_OtherAccruedLiabilitiesCurrentNamespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: creditPeriod Type: instantX- ReferencesNo definition available. Details Name: us-gaap_PayablesAndAccrualsAbstractNamespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: naPeriod Type: durationCommon Stock (Details Narrative)-USD (\$) 1-Months Ended 12-Months EndedApr. 04, 2023 Jul. 02, 2020 Jan. 31, 2021 Dec. 31, 2023 Dec. 31, 2022Accumulated Other Comprehensive Income (Loss) [Line Items] Common stock, shares authorized 150,000,000 150,000,000 Common stock, par value \$ 0.001 \$ 0.001 Common stock, shares, issued 10,174,000 8,143,000 Common stock, shares, outstanding 10,174,000 8,143,000 Proceeds from common stock \$ 4,000,000 Securities Purchase Agreement [Member] | Two Accredited Investors [Member] | Share-Based Payment Arrangement, Franche One [Member] Accumulated Other Comprehensive Income (Loss) [Line Items] Total purchase price value, investments \$ 2,000,000 Securities Purchase Agreement [Member] | Two Accredited Investors [Member] | Share-Based Payment Arrangement, Franche Two [Member] Accumulated Other Comprehensive Income (Loss) [Line Items] Total purchase price value, investments \$ 2,000,000 Securities Purchase Agreement [Member] | Common Stock [Member] | Two Accredited Investors [Member] Accumulated Other Comprehensive Income (Loss) [Line Items] Number of shares purchase 2,030,458 Share price \$ 1.97 Total purchase price value, investments \$ 4,000,000 At-The-Market Offering Agreement [Member] Accumulated Other Comprehensive Income (Loss) [Line Items] Proceeds from common stock \$ 2,100,000 Sale of common stock 85,834 At-The-Market Offering Agreement [Member] | Maximum [Member] Accumulated Other Comprehensive Income (Loss) [Line Items] Proceeds from common stock \$ 10,000,000 X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482765/220-10-50-4Reference2: http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482765/220-10-50-5Reference3: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481674/830-30-50-1Reference4: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph17-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-17Reference5: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20Reference6: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20Reference7: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20Reference8: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph\(d\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20](http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482765/220-10-50-4Reference2: http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482765/220-10-50-5Reference3: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481674/830-30-50-1Reference4: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph17-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-17Reference5: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20Reference6: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20Reference7: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20Reference8: http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section45-Paragraph20-Subparagraph(d)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481694/830-30-45-20) Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossLineItems Namespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: naPeriod Type: durationX- DefinitionFace amount or stated value per share of common stock. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: naPeriod Type: instantX- DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-6-04\(16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-6-04(16)(a))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: naPeriod Type: instantX- DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: naPeriod Type: instantX- DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SX210-6-05\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-2Reference3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210-6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference4: http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-6-04\(16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference5: http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210-6-09\(7\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-2Reference2: http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SX210-6-05(4))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-2Reference3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210-6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference4: http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-6-04(16)(a))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference5: http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210-6-09(7))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Details) Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: naPeriod Type: instantX- DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph14-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph14-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-10-45-14) Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: naPeriod Type: durationX- DefinitionPrice of a single share of a number of saleable stocks of a company. ReferencesNo definition available. Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: naPeriod Type: instantX- DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(28\)\)-PublisherFASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(28))-PublisherFASB-URI)

<https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480008/505-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Value of stock issued pursuant to acquisitions during the period. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org//1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480008/505-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02-29-31\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.5-02-29-31)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: durationX-Details Name: us-gaap_TypeOfArrangementAxis = COCP_SecuritiesPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_TitleOfIndividualAxis = COCP_TwoAccreditedInvestorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_VestingAxis = us-gaap_ShareBasedCompensationAwardTrancheOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_VestingAxis = us-gaap_ShareBasedCompensationAwardTrancheTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_StatementEquityComponentsAxis = us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_TypeOfArrangementAxis = COCP_AtTheMarketOfferingAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Share-based Compensation, Stock Options, Activity (Details) USD (\$) / shares in Units, shares in Thousands, \$ in Thousands 12 Months Ended Dec. 31, 2022 Option Indexed to Issuer's Equity [Line Items] Number of Shares Available for Grant, Beginning Total Options Outstanding, Beginning Number of Shares Available for Grant, Ending Total Options Outstanding, Ending Share-based Payment Arrangement, Option [Member] Option Indexed to Issuer's Equity [Line Items] Number of Shares Available for Grant, Beginning Total Options Outstanding, Beginning Weighted Average Exercise Price, Beginning \$ 15.36 \$ 23.76 Aggregate Intrinsic Value, Beginning \$ 9 Number of Shares Available for Grant, Granted (209) (158) Total Options Outstanding, Granted Weighted Average Exercise Price, Granted \$ 2.67 \$ 5.04 Aggregate Intrinsic Value, Granted Number of Shares Available for Grant, Expired Total Options Outstanding, Expired (1) (12) Weighted Average Exercise Price, Expired \$ 22.89 \$ 33.24 Aggregate Intrinsic Value, Expired Number of Shares Available for Grant, Cancelled Total Options Outstanding, Cancelled (1) Weighted Average Exercise Price, Cancelled \$ 15.36 Aggregate Intrinsic Value, Cancelled \$ 9 Number of Shares Available for Grant, Ending Total Options Outstanding, Ending Weighted Average Exercise Price, Ending \$ 10.57 \$ 15.36 Aggregate Intrinsic Value, Ending \$ 9X-Definition Share-based compensation arrangement by share-based payment award; number of shares available for grant, cancelled. References No definition available. Details Name: COCP_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberofSharesAvailableforGrantCancelled Namespace Prefix: COCP_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Share-based compensation arrangement by share-based payment award number of shares available for grant granted. References No definition available. Details Name: COCP_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberofSharesAvailableforGrantGranted Namespace Prefix: COCP_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Share-based compensation arrangement by share-based payment award number of shares expired. References No definition available. Details Name: COCP_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberofSharesExpired Namespace Prefix: COCP_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Aggregate Intrinsic Value, Cancelled. References No definition available. Details Name: COCP_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsCancelledInPeriodDateIntrinsicValue Namespace Prefix: COCP_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: durationX-Definition Aggregate Intrinsic Value, Expired. References No definition available. Details Name: COCP_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExpiredInPeriodDateIntrinsicValue Namespace Prefix: COCP_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: durationX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References No definition available. Details Name: us-gaap_OptionIndexedToIssuersEquityLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX-Definition The difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2>Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberofSharesAvailableforGrant Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-Definition For presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Weighted average price of options that were either forfeited or expired. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: durationX-Definition The number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\) \(03\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (03)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition The grant-date intrinsic value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(d\) \(1\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d) (1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGrantDateIntrinsicValue Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: durationX-Definition Gross number of share options (or share units) granted during the period. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Amount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2>Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX-Definition Number of options outstanding, including both vested and non-vested options. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-Definition Weighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph>

2-Subparagraph (c) (1) (i). Publisher FASB-URI <https://asc.fasb.org//1943274/2147480429/718-10-50-2>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItem Type: Balance Type: na-Period Type: instantX-Definition Weighted average price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(iv\) \(03\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (03)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItem Type: Balance Type: na-Period Type: durationX-Definition Weighted average per share amount at which grantees can acquire shares of common stock by exercise of options. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItem Type: Balance Type: na-Period Type: durationX-Details Name: us-gaap_OptionIndexedToIssuersEquityTypeAxis =us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na-Balance Type: Period Type: Schedule of Weighted Average Assumptions Used for Grants (Details)-\$/shares-12 Months Ended Dec. 31, 2023-Dec. 31, 2022Share-Based Payment Arrangement [Abstract] Weighted average per share grant date fair value \$ 2.67-\$ 12.01Risk-free interest rate 3.96% 2.89% Expected dividend yield 0.00% 0.00% Expected volatility 112.02% 111.96% Expected terms (in years) 5 years 9 months 7 days 5 years 9 months 29 daysX-ReferencesNo definition available. Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type: Balance Type: na-Period Type: durationX-DefinitionAgreed-upon price for the exchange of the underlying asset relating to the share-based payment award. ReferencesNo definition available. Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItem Type: Balance Type: na-Period Type: instantX-DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(iii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_Data Type: dtr-types: percentItem Type: Balance Type: na-Period Type: durationX-DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_Data Type: dtr-types: percentItem Type: Balance Type: na-Period Type: durationX-DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(iv\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iv)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_Data Type: dtr-types: percentItem Type: Balance Type: na-Period Type: durationX-DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm Namespace Prefix: us-gaap_Data Type: xbrli:durationItem Type: Balance Type: na-Period Type: durationSchedule of Common Stock Reserved for Future Issuance (Details) shares shares in Thousands Dec. 31, 2023 Dec. 31, 2022Share-Based Payment Arrangement [Abstract] Stock options issued and outstanding Shares authorized for future option grants Warrants outstanding TotalX-DefinitionNumber of warrants or rights outstanding. ReferencesNo definition available. Details Name: us-gaap_ClassOfWarrantOrRightOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type: Balance Type: na-Period Type: instantX-DefinitionAggregate number of common shares reserved for future issuance. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210-5-02-29\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210-5-02-29)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap_CommonStockCapitalSharesReservedForFutureIssuance Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type: Balance Type: na-Period Type: instantX-ReferencesNo definition available. Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type: Balance Type: na-Period Type: durationX-DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2>Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type: Balance Type: na-Period Type: instantX-DefinitionNumber of options outstanding, including both vested and non-vested options. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type: Balance Type: na-Period Type: instantStock Based Awards (Details Narrative)-USD (\$) 12 Months Ended Dec. 31, 2023-Dec. 31, 2022Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Shares reserved for issuance 844,000 854,000 Shares available for grant 275,000 484,000 Weighted-average exercise price of options vested and exercisable \$ 17.17 Weighted-average remaining contractual term 8 years 2 months 12 days Share-based compensation expenses \$ 801,000 \$ 855,000 Unrecognized compensation expense \$ 717,000 Stock-based compensation weighted average period 1 year Number of options outstanding vested or expected to vest 558,000 Options vested or expected to vest, aggregate intrinsic value \$ 0.0 Weighted average exercise price \$ 10.38 Number of vested and exercisable options, outstanding shares 279,000 Aggregate intrinsic value \$ 0.0 Weighted-average remaining contractual term of options vested and exercisable 7 years 2 months 12 days Shares issued price per share \$ 1.72 Officers Directors Employees and Consultants [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock options granted 209,216 158,012 Weighted-average exercise price of options vested and exercisable \$ 2.67 \$ 5.04 Weighted-average remaining contractual term 10 years 10 years Fair value of stock options \$ 470,000 \$ 633,000 2007 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock options granted 2015 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Shares reserved for issuance 833,333 Shares vesting period 10 years Vesting description The options generally vest 25% after one year, with the remaining balance vesting monthly over the following three years. Shares available for grant 276,000, 000 X-DefinitionFair value of stock options. ReferencesNo definition available. Details Name: COCP-FairValueOfStockOptions Namespace Prefix: COCP_Data Type: xbrli:monetaryItem Type: Balance Type: credit-Period Type: instantX-DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 14.F\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 14.F)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479830/718-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(h\) \(1\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (h) (1) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2)Details Name: us-gaap_AHlocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type: Balance Type: debit-Period Type: durationX-DefinitionAggregate number of common shares reserved for future issuance. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/>

legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.5-02.29)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Details> Name: us-gaap-CommonStockCapitalSharesReservedForFutureIssuance-Namespace-Prefix: us-gaap-Data-Type: xbrli:sharesItemType-Balance-Type: na-Period-Type: instantX-Definition Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDtInHnMns' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details) Name: us-gaap-EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition-1-Namespace-Prefix: us-gaap-Data-Type: xbrli:durationItemType-Balance-Type: na-Period-Type: durationX-Definition Amount of cost to be recognized for option under share-based payment arrangement. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details) Name: us-gaap-EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions-Namespaces-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType-Balance-Type: debit-Period-Type: instantX-Definition Period over which grantees' right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDtInHnMns' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\) \(1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/exampleRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details) Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod-1-Namespaces-Prefix: us-gaap-Data-Type: xbrli:durationItemType-Balance-Type: na-Period-Type: durationX-Definition Description of service or performance condition required to be met for earning right to award under share-based payment arrangement. Includes, but is not limited to, combination of market, performance or service condition. ReferencesReference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph \(a\) \(1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details) Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingRights-Namespaces-Prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 1D-Publisher FASB-URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards 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(iii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (02)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (03)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2) (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2) (ii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2) (iii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2) (iii) (01)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2) (iii) (02)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2) (iii) (03)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (ii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iv)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (v)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems-Namespaces-Prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationX-Definition The difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. ReferencesReference 1: <a href=) Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant-Namespaces-Prefix: us-gaap-Data-Type: xbrli:sharesItemType-Balance-Type: na-Period-Type: instantX-Definition Gross number of share options (or share units) granted during the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details) Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross-Namespaces-Prefix: us-gaap-Data-Type: xbrli:sharesItemType-Balance-Type: na-Period-Type: durationX-Definition Amount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest

exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. ReferencesReference 1:

initiation fee \$ 110,000 \$ 80,000 Annual license maintenance fee 20,000 20,000 Annual license maintenance fee for after 7 years 50,000 License Agreement [Member] - Maximum [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Future milestone payments \$ 4,150,000 \$ 3,100,000 X - Definition Additional milestone payments. References No definition available. Details Name: COCP_AdditionalMilestonePayments Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Annual license maintenance fee. References No definition available. Details Name: COCP_AnnualLicenseMaintenanceFee Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Annual license maintenance fee for after seven years. References No definition available. Details Name: COCP_AnnualLicenseMaintenanceFeeForAfterSevenYears Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Future milestone payments. References No definition available. Details Name: COCP_FutureMilestonePayments Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Non-refundable license initiation fee. References No definition available. Details Name: COCP_NonRefundableLicenseInitiationFee Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Resevation Fee. References No definition available. Details Name: COCP_ResevationFee Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Sum of the carrying values as of the balance sheet date of obligations incurred through that date, including liabilities incurred and payable to vendors for goods and services received, taxes, interest, rent and utilities, compensation costs, payroll taxes and fringe benefits (other than pension and postretirement obligations), contractual rights and obligations, and statutory obligations. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph\(SX210-9-03-15\(1\),\(5\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210-9-03-15(1),(5))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1) Details Name: us-gaap_AccountsPayableAndAccruedLiabilitiesCurrentAndNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-Definition Carrying value as of the balance sheet date of obligations incurred through that date and payable for royalties. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph\(SX210-9-03-15\(5\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210-9-03-15(5))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1) Details Name: us-gaap_AccruedRoyaltiesCurrentAndNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic808-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph\(d\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479402/808-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic808-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph(d)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479402/808-10-50-1) Details Name: us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems Namespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Excludes Selling, General and Administrative Expense. References No definition available. Details Name: us-gaap_OperatingCostsAndExpenses Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Carrying amount as of the balance sheet date of expenditures made in advance of when the economic benefit of the cost will be realized, and which will be expensed in future periods with the passage of time or when a triggering event occurs. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-7-03\(a\)\(10\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-7-03(a)(10))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-6-04\(7\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-6-04(7)(a))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(7\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(7))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph\(SX210-9-03-10\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210-9-03-10)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1) Details Name: us-gaap_PrepaidExpenseCurrentAndNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Cash received from collaborators during the current period. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph25-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482740/230-10-45-25](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph25-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482740/230-10-45-25) Details Name: us-gaap_ProceedsFromCollaborators Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Details Name: us-gaap_TypeOfArrangementAxis = COCP_CollaborationAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-RangeAxis = srt-MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_TypeOfArrangementAxis = COCP_LicenseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Deferred Tax Assets and Liabilities (Details) - USD (\$) \$ in Thousands Dec. 31, 2023 Dec. 31, 2022 Income Tax Disclosure [Abstract] Net operating loss carryforwards \$ 22,005 \$ 21,368 Compensation research and development tax credits 3,196 2,710 Capitalized and Research Expenditures 5,288 2,595 Other Total deferred tax 31,920 27,633 Property and equipment (29) (27) Other (410) (60) Total deferred tax liabilities (439) (87) Total deferred taxes, net 31,481 27,546 Valuation allowance (31,481) (27,546) Deferred tax liability, net X - Definition Deferred tax assets capitalized and research expenditures. References No definition available. Details Name: COCP_DeferredTaxAssetsCapitalizedAndResearchExpenditures Namespace Prefix: COCP_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount of deferred tax liability attributable to taxable temporary differences. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-2) Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(26\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(26)(a))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(26\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(26)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-9-03\(15\)\(2\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-9-03(15)(2))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479853/942-210-S99-1) Details Name: us-gaap_DeferredIncomeTaxLiabilities Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-2) Details Name: us-gaap_DeferredTaxAssetsGross Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from in-process research and development costs expensed in connection with a business combination. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph6-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-6> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic740-SubTopic10-Section50-Paragraph8-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-8> Details Name: us-gaap_DeferredTaxAssetsInProcessResearchAndDevelopment Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-2> Details Name: us-gaap_DeferredTaxAssetsNet Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences, classified as other. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph6-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-6> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic740-SubTopic10-Section50-Paragraph8-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-8> Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences, classified as other. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph6-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-6> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic740-SubTopic10-Section50-Paragraph8-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-8> Details Name: us-gaap_DeferredTaxAssetsOther Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount, before allocation of valuation allowances, of deferred tax asset attributable to deductible differences from reserves and accruals, compensation and benefit costs, and other provisions, reserves, and

allowances. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-6>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-8> Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2) Details Name: us-gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences without jurisdictional netting. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 45-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482525/740-10-45-6> Details Name: us-gaap_DeferredTaxLiabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of deferred tax liability attributable to taxable temporary differences classified as other. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-6>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-8> Details Name: us-gaap_DeferredTaxLiabilitiesOther Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of deferred tax liability attributable to taxable temporary differences from property, plant, and equipment. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-6>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-8> Details Name: us-gaap_DeferredTaxLiabilitiesPropertyPlantAndEquipment Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-ReferencesNo definition available. Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationSchedule of Reconciliation of Federal Statutory Income Tax Rate (Details) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Income Tax Disclosure [Abstract] Statutory federal income tax rate 21-00 % 21-00 % Goodwill impairment 0-00 % (10-30 %) Research credits 2-80 % 0-70 % Change in valuation allowance (21-90 %) (10-20 %) Equity (0-40 %) (1-40 %) Other tax, credit and adjustments (1-50 %) 0-20 % Effective income tax rate 0-00 % 0-00 % X-DefinitionEffective income tax rate reconciliation equity. ReferencesNo definition available. Details Name: COCP_EffectiveIncomeTaxRateReconciliationEquity Namespace Prefix: COCP_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12> Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210-4-08 \(h\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210-4-08 (h) (2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 6.1.Fact.4\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 6.1.Fact.4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1) Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to changes in the valuation allowance for deferred tax assets. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 6.1.Fact.4\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 6.1.Fact.4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1) Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to impairment loss. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 6.1.Fact.4\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 6.1.Fact.4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1) Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationNonDeductibleExpenseImpairmentLosses Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 6.1.Fact.4\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 6.1.Fact.4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1) Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationTaxCreditsResearch Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationIncome Taxes (Details Narrative) \$ in Millions 12 Months Ended Dec. 31, 2023 USD (\$) Operating Loss Carryforwards [Line Items] Income tax description Under the CARES Act, the Internal Revenue Code was amended to allow for federal NOL carrybacks for five years to offset previous income, or can be carried forward indefinitely to offset 100% of the taxable income for the tax year 2020 and 80% of the taxable income for the tax years 2021 and thereafter. Operating loss carryforward limitation on use The federal NOL carryforwards begin to expire in 2026. Research Tax Credit Carryforward [Member] Operating Loss Carryforwards [Line Items] Tax credit carry forward \$ 3-2Domestic Tax Authority [Member] Operating Loss Carryforwards [Line Items] Operating loss carryforwards 103-00Operating loss carryforwards not subject to expiration 41-4State and Local Jurisdiction [Member] Operating Loss Carryforwards [Line Items] Operating loss carryforwards 6-8Foreign Tax Authority [Member] Operating Loss Carryforwards [Line Items] Operating loss carryforwards not subject to expiration \$ 6-8X-DefinitionOperating loss carry forwards not subject to expiration. ReferencesNo definition available. Details Name: COCP_OperatingLossCarryforwardsNotSubjectToExpiration Namespace Prefix: COCP_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionA brief description of status of the tax examination, significant findings to date, and the entity's position with respect to the findings. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 15-Subparagraph \(d\) \(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-15](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 15-Subparagraph (d) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-15) Details Name: us-gaap_IncomeTaxExaminationDescription Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 3-Subparagraph \(a\)-Publisher FASB-URI https://](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 3-Subparagraph (a)-Publisher FASB-URI https://)

Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6-Details
Name: us-gaap-LesseeOperatingLeaseLiabilityPaymentsDueYearFive-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period
Type: instantX-Definition Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year.
Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http://
www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI
https://asc.fasb.org//1943274/2147478964/842-20-50-6-Details Name: us-gaap-LesseeOperatingLeaseLiabilityPaymentsDueYearFour-namespace Prefix: us-
gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type: instantX-Definition Amount of lessee's undiscounted obligation for lease payment for
operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement
of financial position date (rolling approach). ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting
Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6-Details Name: us-
gaap-LesseeOperatingLeaseLiabilityPaymentsDueYearThree-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type:
instantX-Definition Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year.
Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http://
www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI
https://asc.fasb.org//1943274/2147478964/842-20-50-6-Details Name: us-gaap-LesseeOperatingLeaseLiabilityPaymentsDueYearTwo-namespace Prefix: us-
gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type: instantX-Definition Amount of lessee's undiscounted obligation for lease payments in
excess of discounted obligation for lease payments for operating lease. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-
SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-
6-Details Name: us-gaap-LesseeOperatingLeaseLiabilityUndiscountedExcessAmount-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance
Type: credit-Period Type: instantX-Definition Present value of lessee's discounted obligation for lease payments from operating lease. ReferencesReference 1: http://
www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher
FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1-Details Name: us-gaap-OperatingLeaseLiability-namespace Prefix: us-gaap-Data Type:
xbrli:monetaryItemType-Balance Type: credit-Period Type: instantLease-Commitments (Details Narrative)-1-Months Ended-12-Months Ended-Sep-01, 2021-USD (\$)
Sep. 30, 2018-USD (\$) Sep. 21, 2018-USD (\$) Aug. 31, 2020-USD (\$) Dec. 31, 2023-USD (\$) Dec. 31, 2022-USD (\$) Property, Plant and Equipment [Line Items]
Operating expenses \$ 18,559,000 \$ 38,829,000 Operating lease, right-of-use asset 1,851,000 274,000 Operating lease liability 1,853,000 290,000 Finance lease
right-of-use asset 162,000 194,000 Finance lease right-of-use assets, accumulated amortization 162,000 158,000 Lease Agreement [Member] Property, Plant and
Equipment [Line Items] Finance leases interest rate 8.01% Lease Agreement [Member] November 21, 2021 [Member] Property, Plant and Equipment [Line
Items] Payments for rent \$ 2,420 Finance lease term 36 months Dr Phillip Frost [Member] Property, Plant and Equipment [Line Items] Operating lease term 3 years
3 years Payments for rent \$ 186,000 \$ 62,000 233,000 233,000 Operating lease payments \$ 9,000 63,000 61,000 Operating lease, right-of-use asset 42,000
Operating lease liability 42,000 North Creek Tee LLC [Member] Property, Plant and Equipment [Line Items] Operating lease term 7 years Payments for rent \$ 1,
498,000 Operating lease payments \$ 380,000 Land subject to leases ft² 6,000 Operating lease expires 5 years Payment lease cost \$ 660,000 Common Area
Maintenance [Member] Property, Plant and Equipment [Line Items] Operating expenses \$ 98,000 \$ 98,000 Lab Equipment [Member] Property, Plant and
Equipment [Line Items] Property, plant and equipment useful lives 5 years Office Space [Member] Property, Plant and Equipment [Line Items] Lease expiration
date Aug. 31, 2024 Laboratory Space [Member] Property, Plant and Equipment [Line Items] Lease expiration date Jan. 31, 2031 X-Definition Finance leases interest
rate. ReferencesNo definition available. Details Name: COCP-FinanceLeasesInterestRate-namespace Prefix: COCP-Data Type: dt:types:percentItemType-Balance
Type: na-Period Type: durationX-Definition Finance lease right-of-use assets. ReferencesNo definition available. Details Name: COCP-FinanceLeaseRightOfUseAssets
Namespace Prefix: COCP-Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount of accumulated amortization of right-
of-use asset from finance lease. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section
45-Paragraph 4-Subparagraph (a)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-4-Reference 2: http://
www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-SubTopic 20-Topic 842-
Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-4-Details Name: us-
gaap-FinanceLeaseRightOfUseAssetAccumulatedAmortization-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type:
instantX-Definition Area of land subject to a ground lease. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-
Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (a)(1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-
20-50-3-Details Name: us-gaap-LandSubjectToGroundLeases-namespace Prefix: us-gaap-Data Type: dt:types:arealItemType-Balance Type: na-Period Type:
instantX-Definition Amount of lease cost recognized by lessee for lease contract. ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef-Topic 842-
SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 53-Publisher FASB-URI https://asc.fasb.org//1943274/2147479589/842-20-
55-53-Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-
Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-4-Details Name: us-gaap-LeaseCost-namespace Prefix: us-gaap-Data Type:
xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-Definition Date which lease or group of leases is set to expire, in YYYY-MM-DD format.
ReferencesNo definition available. Details Name: us-gaap-LeaseExpirationDate1-namespace Prefix: us-gaap-Data Type: xbrli:dateItemType-Balance Type: na-
Period Type: durationX-Definition Term of lessee's finance lease, in 'PnYnMnDnTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five
months, and thirteen days. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-Name Accounting Standards
Codification-Section 50-Paragraph 3-Subparagraph (a)(3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-3-Details Name: us-
gaap-LesseeFinanceLeaseTermOfContract1-namespace Prefix: us-gaap-Data Type: xbrli:durationItemType-Balance Type: na-Period Type: instantX-Definition Term
of lessee's operating lease renewal, in 'PnYnMnDnTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.
ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-
Paragraph 3-Subparagraph (a)(3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-3-Details Name: us-
gaap-LesseeOperatingLeaseTermOfContract-namespace Prefix: us-gaap-Data Type: xbrli:durationItemType-Balance Type: na-Period Type: instantX-
Definition Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in
cost of sales or services. Includes selling, general and administrative expense. ReferencesNo definition available. Details Name: us-gaap-OperatingExpenses
Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-Definition Present value of lessee's discounted
obligation for lease payments from operating lease. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 20-Name
Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1-
Details Name: us-gaap-OperatingLeaseLiability-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type: instantX-
Definition Amount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use.
ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph
5-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-5-Reference 2: http://www.xbrl.org/2003/role/
disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (g)(1)-Publisher FASB-URI https://asc.
fasb.org//1943274/2147478964/842-20-50-4-Details Name: us-gaap-OperatingLeasePayments-namespace Prefix: us-gaap-Data Type: xbrli:
monetaryItemType-Balance Type: credit-Period Type: durationX-Definition Amount of lessee's right to use underlying asset under operating lease. ReferencesReference
1: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (a)-
Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1-Details Name: us-gaap-OperatingLeaseRightOfUseAsset-namespace Prefix: us-
gaap-Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Cash payments to lessor's for use of assets under operating leases.
ReferencesReference 1: http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (g)-
SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25-Details Name: us-gaap-PaymentsForRent
Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type: durationX-Definition Line items represent financial concepts
included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo

definition available. Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Useful life of long-lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDtnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment. References No definition available. Details Name: us-gaap_PropertyPlantAndEquipmentUsefulLife Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: instantX-Details Name: us-gaap_TypeOfArrangementAxis = COCP_LeaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_AwardDateAxis = COCP_NovemberTwentyOneTwoThousandAndTwentyOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_TitleOfIndividualAxis = COCP_DrPhillipFrostMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_TitleOfIndividualAxis = COCP_NorthCreekTeeLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis = COCP_CommonAreaMaintenanceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis = COCP_LabEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_PropertySubjectToOrAvailableForOperatingLeaseAxis = COCP_OfficeSpaceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_PropertySubjectToOrAvailableForOperatingLeaseAxis = COCP_LaboratorySpaceMember Namespace Prefix: Data Type: na Balance Type: Period Type: Commitments and Contingencies (Details Narrative)-USD (\$) 12 Months Ended Nov. 16, 2023 Aug. 08, 2023 Mar. 29, 2023 Jun. 07, 2022 Dec. 31, 2023 Loss contingency damages awarded value \$ 1,359,064 Return of security deposit amount 1.6 Amount refunded by the court \$ 1,600,000 Liberty Insurance Underwriters Inc [Member] Litigation settlement value \$ 1,000,000 Liberty Insurance Underwriters Inc [Member] Loss contingency loss in period \$ 1,000,000X-Definition Amount of gain (loss) recognized in settlement of litigation and insurance claims. Excludes claims within an insurance entity's normal claims settlement process. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-1> Details Name: us-gaap_GainLossRelatedToLitigationSettlement Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Amount awarded from other party in judgment or settlement of litigation. References No definition available. Details Name: us-gaap_LitigationSettlementAmountAwardedFromOtherParty Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition Amount of damages awarded to the plaintiff in the legal matter. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-1> Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-4](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-4) Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-9](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-9) Details Name: us-gaap_LossContingencyDamagesAwardedValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition The amount of loss pertaining to the specified contingency that was charged against earnings in the period, including the effects of revisions in previously reported estimates. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-1> Details Name: us-gaap_LossContingencyLossInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition Identify the name of the court, if applicable, which approved the terms of the settlement agreement resolving the legal matter. References Reference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-4](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 450-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-4) Reference 2: <http://asc.fasb.org/1943274/2147483076/450-20-50-1> Reference 3: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 450-SubTopic 20-Section 50-Paragraph 9-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-9](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 450-SubTopic 20-Section 50-Paragraph 9-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483076/450-20-50-9) Details Name: us-gaap_LossContingencySettlementAgreementCourt Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = COCP_LibertyInsuranceUnderwritersIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: dei_LegalEntityAxis = COCP_LibertyInsuranceUnderwritersIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: Transactions with Related Parties (Details Narrative)-Dr Phillip Frost [Member] USD (\$) 12 Months Ended Sep. 01, 2021 Sep. 30, 2018 Dec. 31, 2023 Dec. 31, 2022 Deferred Compensation Arrangement with Individual, Excluding Share-Based Payments and Postretirement Benefits [Line Items] Operating lease term 3 years 3 years Payments for rent \$ 186,000 \$ 62,000 \$ 233,000 \$ 233,000 Lease deposit paid \$ 4,000 Rent and other expenses \$ 9,000 \$ 63,000 \$ 61,000X-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References No definition available. Details Name: us-gaap_DeferredCompensationArrangementWithIndividualExcludingShareBasedPaymentsAndPostretirementBenefitsLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Amount of liability for lease payments received, including variable lease payments, when collectability is not probable at commencement date for sales-type lease. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 30-Name Accounting Standards Codification-Section 25-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147479341/842-30-25-3> Details Name: us-gaap_LeaseDepositLiability Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Term of lessee's operating lease, in 'PnYnMnDtnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(a\) \(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (a) (3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-3) Details Name: us-gaap_LesseeOperatingLeaseTermOfContract Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: instantX-Definition Amount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 5-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479041/842-20-45-5](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 5-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479041/842-20-45-5) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(g\) \(1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (g) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4) Details Name: us-gaap_OperatingLeasePayments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Cash payments to lessor's for use of assets under operating leases. References Reference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(g\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-25](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (g)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-25) Details Name: us-gaap_PaymentsForRent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Details Name: srt_TitleOfIndividualAxis = COCP_DrPhillipFrostMember Namespace Prefix: Data Type: na Balance Type: Period Type: