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

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**FORM S-8  
REGISTRATION STATEMENT**  
*Under  
The Securities Act of 1933*

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**LUMIRADX LIMITED**  
(Exact name of registrant as specified in its charter)

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**Cayman Islands**  
(State or other jurisdiction of  
incorporation or organization)

**Not Applicable**  
(I.R.S. Employer  
Identification Number)

**LumiraDx Limited**  
c/o Ocorian Trust (Cayman) Limited  
PO Box 1350, Windward 3, Regatta Office Park  
Grand Cayman KY1-1108  
Cayman Islands  
(345) 640-0540  
(Address of Principal Executive Offices)

**LumiraDx Limited Consultants' and Non-Employees' Option Scheme**  
**LumiraDx Limited Unapproved Option Scheme with U.S. Appendix**  
**Aegle Care (Holdings) Limited EMI Option Scheme**  
**LumiraDx Limited 2021 Stock Option and Incentive Plan**  
**LumiraDx Limited 2021 Employee Stock Purchase Plan**  
(Full Title of the Plans)

**LumiraDx, Inc.**  
221 Crescent Street, 5th Floor  
Waltham, MA 02453  
Telephone: 1 888-586-4721  
(Name, address, including zip code, and telephone number, including area code, of agent for service)

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*Copies to:*

**Edwin M. O'Connor**  
**Laurie A. Burlingame**  
**Paul R. Rosie**  
**Goodwin Procter LLP**  
**100 Northern Avenue**  
**Boston, Massachusetts 02210**  
**(617) 570-1000**

**Ian Lopez**  
**Warren S. de Wied**  
**Fried, Frank, Harris, Shriver & Jacobson**  
**(London) LLP**  
**100 Bishopsgate**  
**London EC2N 4AG**  
**United Kingdom**  
**Telephone: +44 20 7972 9600**

**Anna-Lise Wisdom**  
**Appleby (Cayman) Ltd**  
**71 Fort Street, PO Box 190**  
**Grand Cayman, KY1-1104**  
**Telephone: +1 345 949 4900**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

### CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
LMDX common shares, par value \$0.0000028 per share	6,789,967 (2)	\$1.54 (3)	\$10,456,549.18 (3)	\$1,140.81
LMDX common shares, par value \$0.0000028 per share	71,906,813 (4)	\$7.53 (3)	\$541,458,301.89 (3)	\$59,073.10
LMDX common shares, par value \$0.0000028 per share	8,467,922 (5)	\$0.62 (3)	\$5,250,111.64 (3)	\$572.79
LMDX common shares, par value \$0.0000028 per share	30,530,760 (6)	\$3.50 (7)	\$106,857,660.00 (7)	\$11,658.17
LMDX common shares, par value \$0.0000028 per share	15,265,380 (8)	\$3.50 (9)	\$53,428,830.00 (9)	\$5,829.09
<b>Total</b>	<b>132,960,842</b>	<b>—</b>	<b>\$717,451,452.71</b>	<b>\$78,273.95</b>

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional common shares, par value \$0.0000028 per common share, which become issuable under the LumiraDx Limited 2021 Stock Option and Incentive Plan (the "2021 Plan"), the LumiraDx Limited 2021 Employee Stock Purchase Plan (the "2021 ESPP"), the LumiraDx Limited Consultants' and Non-Employees' Option Scheme (the "Consultant Plan"), the LumiraDx Limited Unapproved Option Scheme with U.S. Appendix (the "Employee Plan") and/or the Aegle Care (Holdings) Limited EMI Option Scheme (the "Aegle Plan") by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of our outstanding common shares. In addition, pursuant to Rule 416(c) under the Securities Act, this Registration Statement shall also cover an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plans described herein.
- (2) Represents the number of common shares issuable upon the exercise of outstanding stock options awards under the Consultant Plan as of the date of this Registration Statement. No further grants will be made under the Consultant Plan.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act, and based on the weighted average exercise price (rounded to the nearest cent) of the outstanding option awards.
- (4) Represents the number of common shares issuable upon the exercise of outstanding stock options awards under the Employee Plan as of the date of this Registration Statement. No further grants will be made under the Employee Plan.
- (5) Represents the number of common shares issuable upon the exercise of outstanding stock options awards under the Aegle Plan as of the date of this Registration Statement. No further grants will be made under the Aegle Plan.
- (6) Represents the number of common shares initially reserved for issuance under the 2021 Plan. In addition to the shares registered under the 2021 Plan, to the extent that awards outstanding under the Consultant Plan, the Employee Plan and/or the Aegle Plan as of the date of this Registration Statement are cancelled, forfeited, are held back upon exercise or settlement of an award to cover any exercise price, as applicable, or tax withholding, are reacquired by the Registrant prior to vesting, are satisfied without the issuance of stock or are otherwise terminated (other than by exercise) subsequent to the date of this Registration Statement, the shares reserved for issuance pursuant to such awards will become available for issuance under the 2021 Plan. The 2021 Plan provides that the number of shares reserved and available for issuance under the 2021 Plan will automatically increase each January 1, beginning on January 1, 2022, by an amount such that the number of shares reserved and available for issuance under the 2021 Plan will equal 10% of the issued and outstanding number of ordinary shares and common shares on each such January 1.
- (7) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(a) of the Securities Act. Given that there is no proposed maximum offering price per share of our common shares, the Registrant calculates the proposed maximum aggregate offering price, pursuant to Rule 457(h)(1), based on the book value of the ordinary shares of the Registrant of \$3.50 per share, which was calculated from its unaudited pro forma

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balance sheet as of December 31, 2020. Since the Registrant's common shares are not yet traded on an exchange or over-the-counter, the Registrant did not use the market price of its common shares in accordance with Rule 457(c). Pursuant to the 2021 Plan, the option exercise price of each option will be determined by the 2021 Plan administrator, but for options granted to participants located in the United States, subject to certain exceptions, the option exercise price may not be less than 100% of the fair market value of a common share on the date of grant (and may not be less than 110% of the fair market value of common shares on the date of grant with respect to incentive share options granted to any employee who owns or is deemed to own more than 10% of the combined voting power of all of the Company's classes of such shares as of the date of grant).

- (8) Represents the number of common shares initially reserved for issuance under the 2021 ESPP. The 2021 ESPP provides that the number of shares reserved and available for issuance under the 2021 ESPP will automatically increase on each January 1, beginning on January 1, 2022, by an amount equal to the lesser of (i) 50,000,000 common shares, and (ii) a number of common shares reflecting 5% of the Company's fully diluted share capital as of such date.
- (9) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(a) of the Securities Act. Given that there is no proposed maximum offering price per share of our common shares, the Registrant calculates the proposed maximum aggregate offering price, pursuant to Rule 457(h)(1), based on the book value of the ordinary shares of the Registrant of \$3.50 per share, which was calculated from its unaudited pro forma balance sheet as of December 31, 2020. Pursuant to the 2021 ESPP, each purchase option granted thereunder will be automatically exercised to purchase common shares on the last trading date of the applicable offering period at a price per common share equal to 85% of the lesser of (i) the fair market value on the first trading day of the offering period and (ii) the fair market value on the exercise date.

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**Proposed sales to take place as soon after the effective date of the Registration Statement as awards are granted, exercised or distributed under the above-named plans.**

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## Part I

### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

#### Item 1. Plan Information.

The documents containing the information specified in this Item 1 will be sent or given to participants as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the “Securities Act”). In accordance with the rules and regulations of the U.S. Securities and Exchange Commission (the “Commission”) and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

#### Item 2. Registrant Information and Employee Plan Annual Information.

The documents containing the information specified in this Item 2 will be sent or given to participants as specified by Rule 428(b)(1) under the Securities Act. In accordance with the rules and regulations of the Commission and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

## Part II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The registrant, LumiraDx Limited (the “Company”), hereby incorporates by reference into this Registration Statement the following documents filed with the Commission:

- (a) The proxy statement/prospectus filed by the Company with the Commission pursuant to Rule 424(b) under the Securities Act on [September 3, 2021](#), relating to the Registration Statement on Form F-4, as amended (File No. 333-257745), which contains the Company’s audited financial statements for the latest fiscal year for which such statements have been filed;
- (b) The Company’s report on Form 20-F (File No. 001-40852) filed, with the Commission on [September 29, 2021](#); and
- (c) The description of the Company’s common shares contained in the Company’s Registration Statement on [Form 8-A](#) (File No. 001-40852), filed by the Company with the Commission under Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), on September 28, 2021, including any amendments or reports filed for the purpose of updating such description.

All documents that the Company subsequently files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the filing of a post-effective amendment to this Registration Statement which indicates that all of the common shares offered have been sold or which deregisters all of such shares then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of the filing of such documents. Any report on Form 6-K furnished by the Company to the Commission after the date of this Registration Statement (or a portion thereof) is incorporated by reference in this Registration Statement only to the extent that the report expressly states that the Company incorporates it (or such portions) by reference in this Registration Statement and it is not subsequently superseded. To the extent that any information contained in any report on Form 6-K, or any exhibit thereto, is furnished to, rather than filed with, the Commission, such information or exhibit is specifically not incorporated by reference.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

**Item 4. Description of Securities.**

Not applicable.

**Item 5. Interests of Named Experts and Counsel.**

Not applicable.

**Item 6. Indemnification of Directors and Officers.**

The Companies Act (as revised) of the Cayman Islands does not limit the extent to which a company's articles of association may provide for indemnification of officers and directors, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against civil fraud or the consequences of committing a crime. The amended and restated memorandum of association and articles of association of the Company (the "Amended and Restated Articles") provide that the Company shall indemnify its officers and directors against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such directors or officers, other than by reason of such person's dishonesty, willful default or fraud, in or about the conduct of the Company's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his or her duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such director or officer in defending (whether successfully or otherwise) any civil proceedings concerning the Company or its affairs in any court whether in the Cayman Islands or elsewhere.

In addition, the Company has entered into indemnification agreements with its directors and executive officers that will provide such persons with additional indemnification beyond that provided in the Amended and Restated Articles.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling the Company under the foregoing provisions, the Company has been informed that, in the opinion of the Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
4.1	<a href="#"><u>Amended and Restated Memorandum and Articles of Association of LumiraDx Limited (incorporated by reference to Exhibit 1.1 to the Company's Report on Form 20-F (File No. 001-40852) filed with the SEC on September 29, 2021).</u></a>
5.1*	<a href="#"><u>Opinion of Appleby (Cayman) Ltd.</u></a>
23.1*	<a href="#"><u>Consent of KPMG LLP, independent registered accounting firm for LumiraDx Limited.</u></a>
23.2*	<a href="#"><u>Consent of Appleby (Cayman) Ltd. (included in Exhibit 5.1).</u></a>
24.1*	<a href="#"><u>Power of Attorney (included on signature page to this Registration Statement).</u></a>
99.1	<a href="#"><u>LumiraDx Limited Consultants' and Non-Employees' Option Scheme (incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Form F-4 (File No. 333-257745) filed with the SEC on July 7, 2021).</u></a>

- 99.2 [LumiraDx Limited Unapproved Option Scheme with U.S. Appendix \(incorporated by reference to Exhibit 10.2 to the Company's Registration Statement on Form F-4 \(File No. 333-257745\) filed with the SEC on July 7, 2021\).](#)
- 99.3 [Aegle Care \(Holdings\) Limited EMI Option Scheme \(incorporated by reference to Exhibit 10.20 to Post-effective Amendment No. 1 to the Company's Registration Statement on Form F-4 \(File No. 333-257745\) filed with the SEC on September 27, 2021\).](#)
- 99.4 [LumiraDx Limited 2021 Stock Option and Incentive Plan \(incorporated by reference to Exhibit 4.5 to the Company's Report on Form 20-F \(File No. 001-40852\) filed with the SEC on September 29, 2021\).](#)
- 99.5 [LumiraDx Limited 2021 Employee Stock Purchase Plan \(incorporated by reference to Exhibit 4.6 to the Company's Report on Form 20-F \(File No. 001-40852\) filed with the SEC on September 29, 2021\).](#)

\* Filed herewith.

## Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933.

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) (§ 230.424(b) of this chapter) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

*Provided, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed by the Registrant pursuant to Section 13 or 15(d) of the Exchange Act (15 U.S.C. 78m or 78o(d)) that are incorporated by reference in this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

## SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of London on the 29th day of September, 2021.

### LUMIRADX LIMITED

By: /s/ Ron Zwanziger

Name: Ron Zwanziger

Title: Chief Executive Officer, Chairman and Director

## POWER OF ATTORNEY AND SIGNATURES

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints Ron Zwanziger and Dorian LeBlanc, and each of them, either of whom may act without the joinder of the other, as his or her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date indicated below.

NAME	POSITION	DATE
<u>/s/ Ron Zwanziger</u> Ron Zwanziger	Chief Executive Officer, Chairman and Director (Principal Executive Officer)	September 29, 2021
<u>/s/ Dorian LeBlanc</u> Dorian LeBlanc	Chief Financial Officer and Vice President, Global Operations (Principal Financial Officer and Principal Accounting Officer)	September 29, 2021
<u>/s/ Jerry McAleer</u> Jerry McAleer	Director	September 29, 2021
<u>/s/ Dave Scott</u> Dave Scott	Director	September 29, 2021
<u>/s/ Donald Berwick</u> Donald Berwick	Director	September 29, 2021
<u>/s/ Bruce Keogh</u> Bruce Keogh	Director	September 29, 2021

/s/ Lu Huang September 29, 2021  
Lu Huang Director

/s/ Lurene Joseph September 29, 2021  
Lurene Joseph Director

/s/ Gerald Chan September 29, 2021  
Gerald Chan Director

/s/ Troyen A. Brennan September 29, 2021  
Troyen A. Brennan Director

/s/ George Neble September 29, 2021  
George Neble Director

LumiraDx Inc.

By: /s/ Ron Zwanziger Authorized Representative in the United States  
Name: Ron Zwanziger  
Title: Chief Executive Officer, Chairman and Director

\* Pursuant to Power of Attorney

By: /s/ Ron Zwanziger  
Name: Ron Zwanziger  
Title: Attorney-in-Fact

TO THE ADDRESSEES SET OUT IN SCHEDULE 4

Email [awisdom@applebyglobal.com](mailto:awisdom@applebyglobal.com)

Direct Dial +1 345 814 2718

Tel +1 345 949 4900

Fax +1 345 949 4901

Appleby Ref 446571.0005

29 September 2021

Dear Sirs

Cayman Office  
Appleby (Cayman) Ltd.  
71 Fort Street  
PO Box 190  
Grand Cayman KY1-1104  
Cayman Islands  
Tel +1 345 949 4900  
[applebyglobal.com](http://applebyglobal.com)

**LumiraDX Limited (Company)****INTRODUCTION**

This opinion as to Cayman Islands law is addressed to you in connection with the filing by the Company of a registration statement on Form S-8, on 28 September 2021 (**Registration Statement**) relating to the registration of 132,960,842 common shares, par value \$0.0000028 (**Common Shares**) which may be issued pursuant to (i) the LumiraDx Limited 2021 Stock Option and Incentive Plan, (ii) the LumiraDx Limited 2021 Employee Stock Purchase Plan, (iii) the LumiraDx Limited Consultants' and Non-Employees' Option Scheme and/or (iv) the LumiraDx Limited Unapproved Option Scheme with U.S. Appendix (each a **Plan** and collectively the **Plans**).

**OUR REVIEW**

For the purposes of giving this opinion we have examined and relied upon the Registration Statement and the documents listed in Part 2 of Schedule 1 and made such enquiries as to questions of law as we have deemed necessary in order to render the opinion set forth herein. We have not examined any other documents,

For the purposes of giving this opinion we have carried out the Litigation Search described in Part 3 of Schedule 1.

We have not made any other enquiries concerning the Company and in particular we have not investigated or verified any matter of fact or opinion (whether set out in the Registration Statement or elsewhere) other than as expressly stated in this opinion.

Unless otherwise defined herein, capitalised terms have the meanings assigned to them in Schedule 1.

## LIMITATIONS

Our opinion is limited to, and should be construed in accordance with, the laws of the Cayman Islands at the date of this opinion. We express no opinion on the laws of any other jurisdiction.

This opinion is limited to the matters stated in it and does not extend, and is not to be extended by implication, to any other matters. We express no opinion on the commercial implications of the Registration Statement or whether it gives effect to the commercial intentions of the parties.

This opinion is given solely for the benefit of the Addressees in connection with the matters referred to herein and, except with our prior written consent it may not be transmitted or disclosed to or used or relied upon by any other person or be relied upon for any other purpose whatsoever, save as, and to the extent provided, below.

A copy of this opinion may be provided (a) where required by law or judicial process and (b) for the purpose of information only to the Addressees' affiliates, professional advisers, auditors, insurers and regulators.

## ASSUMPTIONS AND RESERVATIONS

We give the following opinions on the basis of the assumptions set out in Schedule 2 (**Assumptions**), which we have not verified, and subject to the reservations set out in Schedule 3 (**Reservations**).

## OPINIONS

1. **Incorporation and Status:** The Company is duly incorporated as an exempted company incorporated with limited liability and existing under the laws of the Cayman Islands and is a separate legal entity.
2. **Good Standing:** The Company is validly existing and in good standing with the Registrar of Companies of the Cayman Islands.
3. **Issuance of Shares:** Based on the foregoing, and subject to the Assumptions and Reservations, we are of the opinion that the Common Shares being registered pursuant to the Registration Statement, when issued and paid for in accordance with the respective Plan, pursuant to agreements with respect to the respective Plan and, as the case may be, pursuant to the terms of the awards that have been or may be granted under the respective Plan, will be validly issued, fully paid and non-assessable. The term *fully paid and non-assessable* means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue of the Common Shares.

4. **Winding Up and Litigation:** Based solely upon the Litigation Search:

- (a) no court proceedings are pending against the Company; and
- (b) no court proceedings have been started by or against the Company for the liquidation, winding-up or dissolution of the Company or for the appointment of a liquidator, receiver, trustee or similar officer of the Company or of all or any of its assets.

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the United States of America Securities Act of 1933, as amended (**Securities Act**), the rules and regulations of the United States Securities and Exchange Commission (**SEC**) promulgated thereunder, or Item 509 of the SEC's Regulation S-K promulgated under the Securities Act.

Yours faithfully

/s/ Appleby (Cayman) Ltd.

**Appleby (Cayman) Ltd.**

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## Schedule 1

### Part 1

#### The Registration Statement

1. A PDF copy of the Registration Statement on Form S-8 dated 28 September 2021.

### Part 2

#### Other Documents Examined

1. A PDF copy of the LumiraDx Limited 2021 Stock Option and Incentive Plan.
2. A PDF copy of the LumiraDx Limited 2021 Employee Stock Purchase Plan.
3. A PDF copy of the LumiraDx Limited Consultants' and Non-Employees' Option Scheme.
4. A PDF copy of the LumiraDx Limited Unapproved Option Scheme with U.S. Appendix.
5. A PDF copy of the certificate of incorporation of the Company dated 24 August 2016 (**Certificate of Incorporation**).
6. A PDF copy of the certificate of good standing of the Company dated 27 September 2021 (**Certificate of Good Standing**).
7. A PDF copy of the amended and restated memorandum of association and articles of association of the Company as filed with the SEC on or about the date of the Registration Statement (together the **Constitutional Documents**).
8. A PDF copy of the minutes of a meeting of the board of directors of the Company dated 25 September 2021 (**Board Resolutions**);
9. A PDF copy of the Register of Directors and Officers of the Company dated 22 September 2021 (**Register of Directors and Officers**).
10. A PDF copy of the results of the Litigation Search.

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### Part 3

#### Searches

1. An on-line search, conducted at 9:00 am on 27 September 2021, of the entries and filings shown and otherwise available for inspection in respect of the Company in the Register of Writs and other Originating Process maintained at the Clerk of the Courts Office in George Town, Cayman Islands for the period of at least 12 months immediately preceding the date of such search (**Litigation Search**).

## Schedule 2

### Assumptions

We have assumed:

1. (i) that the originals of all documents examined in connection with this opinion are authentic, accurate and complete; and (ii) the authenticity, accuracy, completeness and conformity to original documents of all documents submitted to us as copies;
2. that there has been no change to the information contained in the Registration Statement and the Registration Statement remains in full force and effect and is unamended;
3. that the signatures, initials and seals on all documents and certificates submitted to us as originals or copies of executed originals are authentic;
4. that the Registration Statement does not differ in any material respects from any draft of the same which we have examined and upon which this opinion is based;
5. the truth, accuracy and completeness of all representations and warranties or statements of fact or law (other than as to the laws of the Cayman Islands in respect of matters upon which we have expressly opined) made in the Registration Statement and any other documents reviewed by us;
6. the accuracy, completeness and currency of the records and filing systems maintained at the public offices where we have searched or enquired or have caused searches or enquiries to be conducted, that such search and enquiry did not fail to disclose any information which had been filed with or delivered to the relevant body but had not been processed at the time when the search was conducted and the enquiries were made, and that the information disclosed by the Litigation Search is accurate and complete in all respects and such information has not been materially altered since the date and time of the Litigation Search;
7. that none of the Company's directors or its registered office has received any notice of any litigation or threatened litigation to which the Company is or may be party;
8. that the Company has not (i) received notice of any stop notice under Order 50 of the Grand Court Rules in respect of any of its shares or (ii) issued any restrictions notice under the Companies Act in respect of the registration of the beneficial ownership of any of its shares, which restrictions notice has not been withdrawn by the Company or ceased by court order;

9. that (i) the Registration Statement is in the form of the document approved in the Board Resolutions, (ii) any meetings at which the Resolutions were passed were duly convened and had a duly constituted quorum present and voting throughout, (iii) all interests of the directors of the Company on the subject matter of the Board Resolutions, if any, were declared and disclosed in accordance with the law and Constitutional Documents, (iv) the Board Resolutions have not been revoked, amended or superseded, in whole or in part, and remain in full force and effect at the date of this opinion, and will be in full force and effect at any time when the Common Shares are issued, offered or sold and that no action will be taken by the Company inconsistent with such Board Resolutions;
10. that the Register of Directors and Officers accurately reflects the names of all directors and officers of the Company as at the date the Board Resolutions were passed or adopted, the date the Registration Statement was executed and as at the date of this opinion;
11. that there is no matter affecting the authority of the directors of the Company to effect entry by the Company into the Registration Statement including breach of duty, lack of good faith, not disclosed by the Constitutional Documents or the Board Resolutions, which would have any adverse implications in relation to the opinions expressed in this opinion;
12. that there are no records of the Company, agreements, documents or arrangements other than the Constitutional Documents, the Board Resolutions and the documents expressly referred to herein as having been examined by us which materially affect, amend or vary the transactions contemplated in the Registration Statement or restrict the powers and authority of the directors of the Company in any way which would affect opinions expressed in this opinion;
13. that any applicable escrow conditions have been met and that any applicable conditions to the obligations of parties to the Registration Statement to effect the transactions contemplated by the Registration Statement will have been met or waived in accordance with their terms;
14. that upon issue of any shares (including the Common Shares) the Company will receive consideration for the full issue price thereof which shall be equal to at least the par value thereof; and
15. that the directors or members of the Company have not taken any steps to have the Company struck off or placed in liquidation, no steps have been taken to wind up the Company and no receiver has been appointed over any of the Company's property or assets.

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## Schedule 3

### Reservations

Our opinion is subject to the following:

1. **Litigation Search:** Any Litigation Search is not conclusively capable of revealing whether or not there is any originating process, amended originating process pending or any appeal pending in proceedings in which any party is a defendant or respondent as notice of these matters might not be entered on the court registers immediately. Any Litigation Search would not reveal any proceedings against any predecessor entities that may have merged with or into any party under the laws of any jurisdiction nor any proceedings against any of the parties in a name other than the relevant party's current name.
2. **Good Standing:** Our opinion as to good standing is based solely upon receipt of the Certificate of Good Standing issued by the Registrar of Companies. The Company shall be deemed to be in good standing under section 200A of the Companies Act on the date of issue of the certificate if all fees and penalties under the Companies Act have been paid and the Registrar of Companies has no knowledge that the Company is in default under the Companies Act.
3. **Corporate Documents:** The Registry of Companies in the Cayman Islands is not public in the sense that copies of the Constitutional Documents and information on shareholders is not publicly available and information on directors is limited. We have therefore obtained copies of the corporate documents specified in Schedule 1 and relied exclusively on such copies for the verification of such corporate information.
4. **Document with an "as of" Date:** We express no opinion on the effectiveness of the date of any document which is dated as of or with effect from a date prior to that on which it is authorised, executed, and delivered by all parties thereto.

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**SCHEDULE 4**

**ADDRESSEES**

LumiraDx Limited

c/o Ocorian Trust (Cayman) Limited

PO Box 1350, Windward 3, Regatta Office Park

Grand Cayman KY1-1108

Cayman Islands

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated April 20, 2021, with respect to the consolidated financial statements of LumiraDx Limited, incorporated herein by reference.

/s/ KPMG LLP

London, United Kingdom

September 29, 2021