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

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

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

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
(Address of Principal Executive Offices)(Zip Code)

LumiraDx Limited 2021 Stock Option and Incentive Plan
LumiraDx Limited 2021 Employee Stock Purchase Plan
(Full title of the plan)

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

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	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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.

STATEMENT OF INCORPORATION BY REFERENCE

This Registration Statement on Form S-8 relating to the 2021 Stock Option and Incentive Plan and the 2021 Employee Stock Purchase Plan of LumiraDx Limited (the “Registrant”) registers additional securities of the same class as other securities for which (i) the Registration Statement on Form S-8 (SEC File No. [333-264611](#)) of the Registrant, filed with the Securities and Exchange Commission (the “SEC”) on May 2, 2022, and (ii) the Registration Statement on Form S-8 (SEC File No. [333-259874](#)) of the Registrant, filed with the SEC on September 29, 2021 (together, the “Previous Registration Statements”), are effective. Accordingly, the information contained in the Previous Registration Statements is hereby incorporated by reference pursuant to General Instruction E, except for “Item 8. Exhibits.”

PART II

Item 8. Exhibits.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
4.1	Amended and Restated Memorandum and Articles of Association of LumiraDx Limited (incorporated by reference to Exhibit 1.1 to the Registrant’s Report on Form 20-F (File No. 001-40852) filed with the SEC on September 29, 2021).
5.1*	Opinion of Appleby (Cayman) Ltd.
23.1*	Consent of KPMG LLP, independent registered accounting firm for LumiraDx Limited.
23.2*	Consent of Appleby (Cayman) Ltd. (included in Exhibit 5.1).
24.1*	Power of Attorney (included on signature page to this Registration Statement).
99.1	LumiraDx Limited 2021 Stock Option and Incentive Plan (incorporated by reference to Exhibit 4.5 to the Registrant’s Report on Form 20-F (File No. 001-40852) filed with the SEC on September 29, 2021).
99.2	LumiraDx Limited 2021 Employee Stock Purchase Plan (incorporated by reference to Exhibit 4.6 to the Registrant’s Report on Form 20-F (File No. 001-40852) filed with the SEC on September 29, 2021).
107*	Filing Fee Table.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 first day of May, 2023.

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 of 1933, 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 <i>(Principal Executive Officer)</i>	May 1, 2023
<u>/s/ Dorian LeBlanc</u> Dorian LeBlanc	Chief Financial Officer and Vice President, Global Operations <i>(Principal Financial Officer and Principal Accounting Officer)</i>	May 1, 2023
<u>/s/ Bruce Keogh</u> Bruce Keogh	Director	May 1, 2023
<u>/s/ Lu Huang</u> Lu Huang	Director	May 1, 2023
<u>/s/ Lurene Joseph</u> Lurene Joseph	Director	May 1, 2023
<u>/s/ Troyen A. Brennan</u> Troyen A. Brennan	Director	May 1, 2023
<u>/s/ George Neble</u> George Neble	Director	May 1, 2023

LumiraDx, Inc.

By: /s/ Ron Zwanziger *Authorized Representative in the United States*

Name: Ron Zwanziger

Title: Chief Executive Officer, Chairman and Director

APPLEBY**TO THE ADDRESSEE(S) SET OUT IN SCHEDULE
4****Email** dbennett@applebyglobal.com**Direct Dial** +1 345 814 2980**Tel** +1 345 949 4900**Fax** +1 345 949 4901**Appleby Ref** 446571.0013

1 May 2023

Cayman Office
Appleby (Cayman) Ltd.
71 Fort Street
PO Box 190
Grand Cayman KY1-1104
Cayman Islands

Tel +1 345 949 4900

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 1 May 2023 (**Registration Statement**) relating to the registration of 49,615,106 common shares, par value US\$0.000028 each, of the Company (**Common Shares**) which may be issued pursuant to (i) the LumiraDx Limited 2021 Stock Option and Incentive Plan and/or (ii) the LumiraDx Limited 2021 Employee Stock Purchase Plan (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, even if they are referred to in the Registration Statement or Plans.

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 Plans or whether they give effect to the commercial intentions of the parties.

This opinion is given solely for the benefit of the Addressee(s) 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.

Schedule 1**Part 1****The Registration Statement**

1. A PDF copy of the Registration Statement on Form S-8 dated 1 May 2023.

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 copy of the certificate of incorporation of the Company dated 24 August 2016 (**Certificate of Incorporation**).
4. A copy of the certificate of good standing issued by the Registrar of Companies in respect of the Company dated 28 April 2023 (**Certificate of Good Standing**).
5. A copy of the amended and restated memorandum of association and articles of association of the Company adopted on 28 September 2021 (**together the Constitutional Documents**).
6. A copy of the minutes of a meeting of the board of directors of the Company held on (i) 25 September 2021 and (ii) 18 April 2023 (collectively, the **Board Resolutions**);
7. A copy of the Register of Directors and Officers of the Company dated 28 April 2023 (**Register of Directors and Officers**).
8. A copy of the results of the Litigation Search.

Part 3**Searches**

1. An on-line search, conducted at 9:00 am on 28 April 2023, 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, the Plans and the Certificate of Incorporation and that the Registration Statement, the Plans and the Constitutional Documents remain in full force and *effect* and are 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 Board 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 and (v) the directors of the Company have concluded that the allotment and issue of the Common Shares and such other transactions approved by the Board Resolutions are *bona fide* in the best interests of the Company and for a proper purpose of the Company;
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;

15. no invitation has been or will be made by or on behalf of the Company to the public in the Cayman Islands to subscribe for any of the Common Shares;
16. On the date of issue of the Common Shares the Company shall have sufficient authorised but unissued share capital available; and
17. 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; and
18. that there are no matters of fact or law (excluding matters of Cayman Islands law) which would affect the opinions expressed herein.

Schedule 3
Reservations

Our opinion is subject to the following:

1. **Litigation Search:** The 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. The 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. **Summary Court Register:** We have not examined the register of the summary court of the Cayman Islands on the basis that claims in such court are limited to a maximum of approximately US\$24,000.
3. **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.
4. **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.
5. **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.

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 May 1, 2023, with respect to the consolidated financial statements of LumiraDx Limited, incorporated herein by reference.

/s/ KPMG LLP

London, United Kingdom
May 1, 2023

Calculation of Filing Fee Table

Form S-8
(Form Type)

LumiraDx Limited
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common shares, par value \$0.0000028 per share	Rule 457(c) and Rule 457(h)	27,473,811 ⁽²⁾	\$0.63 ⁽³⁾	\$17,308,500.93	\$0.00011020	\$1,907.40
Equity	Common shares, par value \$0.0000028 per share	Rule 457(c) and Rule 457(h)	22,141,295 ⁽⁴⁾	\$0.54 ⁽⁵⁾	\$11,956,299.30	\$0.00011020	\$1,317.58
Total Offering Amounts					\$29,264,800.23		—
Total Fee Offsets							—
Net Fee Due							\$3,224.98

- (1) In accordance with Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions effected without the receipt of consideration which results in an increase in the number of the outstanding shares of the registrant’s common shares, par value \$0.0000028 per share (“Common Shares”).
- (2) Consists of 27,473,811 additional Common Shares issuable under the registrant’s 2021 Stock Option and Incentive Plan (the “2021 Plan”), which represents the automatic annual increase to the number of Common Shares available for issuance under the 2021 Plan, effective as of January 1, 2023. Common Shares available for issuance under the 2021 Plan were previously registered on (a) the registrant’s registration statement on Form S-8 (File No. 333-264611), filed with the Securities and Exchange Commission (the “SEC”) on May 2, 2022, and (b) the registrant’s registration statement on Form S-8 (File No. 333-259874), filed with the SEC on September 29, 2021 (together, the “Previous Registration Statements”).
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act. The price per share and aggregate offering price are calculated on the basis of \$0.63 per share, the average of the high and low price of the registrant’s Common Shares as reported on the Nasdaq Global Market on April 25, 2023.
- (4) Consists of 22,141,295 additional Common Shares issuable under the registrant’s 2021 Employee Stock Purchase Plan (the “ESPP”), which represents the automatic annual increase to the number of Common Shares available for issuance under the ESPP effective as of January 1, 2023. Common Shares available for issuance under the ESPP were previously registered on the registrant’s Previous Registration Statements.
- (5) The price of \$0.54 per share, which is 85% of the average of the high and low sale prices of the Common Shares of the registrant as quoted on the Nasdaq Global Market on April 25, 2023, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act, and has been used as these shares are without a fixed price. Pursuant to the ESPP, the purchase price of the Common Shares reserved for issuance thereunder will be 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.