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

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

CompoSecure, Inc.

(Exact Name of Registrant as Specified in its Charter)

Delaware
*(State or other Jurisdiction
of Incorporation or Organization)*

85-2749902
*(I.R.S. Employer
Identification No.)*

**309 Pierce Street
Somerset, New Jersey 08873
(908) 518-0500**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

CompoSecure, Inc. 2021 Equity Incentive Plan
(Full title of the plan)

**Steven J. Feder, General Counsel
CompoSecure, Inc.
309 Pierce Street
Somerset, New Jersey 08873
(908) 518-0500**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**David C. Schwartz
Morgan, Lewis & Bockius, LLP
502 Carnegie Center
Princeton, NJ 08540
Tel: (609) 919-6600**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting 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"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Accelerated filer	<input type="checkbox"/>		
Non-accelerated filer	<input checked="" 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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this “[Registration Statement](#)”) is being filed for the purpose of registering an additional 3,066,514 shares of Class A Common Stock, \$0.0001 par value per share (the “Class A Common Stock”) of CompoSecure, Inc. (the “[Registrant](#)”) that were added to the shares authorized for issuance under the CompoSecure, Inc. 2021 Equity Incentive Plan (the “[2021 Plan](#)”) pursuant to an “evergreen” provision contained in the 2021 Plan, for which a Registration Statement on Form S-8 relating to the same employee benefit plan is effective. Pursuant to the evergreen provision, commencing with the first business day of each calendar year beginning in 2022, the aggregate number of shares of Class A Common Stock that may be issued or transferred under the 2021 Plan shall be increased by 4% of the number of shares of Class A Common Stock and Class B Common Stock, \$0.0001 par value per share of the Registrant outstanding as of the last day of the immediately preceding calendar year, or any lesser number of shares of Class A Common Stock determined by the board of directors of the Registrant.

The Registrant previously filed a Registration Statement on [Form S-8 \(File No. 333-263617\) with the Securities and Exchange Commission \(the “Commission”\) on March 16, 2022](#), which was amended by a post-effective amendment on [Form S-8 filed with the Commission on May 13, 2022](#) (as so amended, the “[Prior Registration Statement](#)”), to register an aggregate of 12,030,280 shares of Class A Common Stock that were authorized for issuance under the 2021 Plan. Upon the effectiveness of this Registration Statement, an aggregate of 15,096,794 shares of Class A Common Stock will be registered for issuance from time to time under the 2021 Plan. Pursuant to General Instruction E to Form S-8, the contents of the Prior Registration Statement are incorporated herein by reference except to the extent supplemented, amended or superseded by the information set forth herein. Only those items of Form S-8 containing new information not contained in the Prior Registration Statement are presented herein.

INCORPORATION BY REFERENCE

In accordance with General Instruction E to Form S-8, the contents of the Prior Registration Statement, with respect to the securities offered pursuant to the 2021 Plan, are hereby incorporated by reference.

The following documents previously filed by the Registrant with the Commission are incorporated herein by reference and shall be deemed to be a part hereof:

- (1) the Registrant’s [Annual Report on Form 10-K for the year ended December 31, 2022, filed with the Commission on March 10, 2023](#);
- (2) the Registrant’s Quarterly Reports on Form 10-Q for the quarters ended March 31, 2023 and June 30, 2023, filed with the Commission on [May 5, 2023](#) and [August 14, 2023](#), respectively;
- (3) the Registrant’s Current Reports on Form 8-K filed with the Commission on [March 29, 2023](#), [May 19, 2023](#) and [August 14, 2023](#) (provided that any portions of such reports that are deemed furnished and not filed pursuant to instructions to Form 8-K shall not be incorporated by reference into this Registration Statement); and

(4) the description of the Registrant's common stock contained in [Exhibit 4.4](#) to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2021, filed with the Commission on March 14, 2022 under Section 12(b) of the Securities and Exchange Act of 1934, as amended (the "[Exchange Act](#)"), including any amendments or reports filed for the purpose of updating such description.

In addition, all documents that the Registrant files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the effective date of this Registration Statement (except for any portions of the Registrant's Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with the Commission), but prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or which deregisters all securities 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 filing such documents.

For purposes of this Registration Statement, any document or 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 document or statement in such document. 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.

EXHIBITS

Exhibit Number	Description
5.1	Opinion of Morgan, Lewis & Bockius LLP
10.1	CompoSecure, Inc. 2021 Incentive Equity Plan (incorporated by reference to Exhibit 10.10 of the Registrant's Annual Report on Form 10-K for the year ended December 31, 2021, filed with the SEC on March 14, 2022)
23.1	Consent of Morgan, Lewis & Bockius LLP (included in Exhibit 5.1)
23.2	Consent of Grant Thornton LLP, independent registered public accounting firm
24.1	Power of Attorney (included on signature page)
107	Filing Fee Exhibit

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 Somerset, New Jersey on August 14, 2023.

COMPOSECURE, INC.

By /s/ JONATHAN C. WILK

Jonathan C. Wilk

President and Chief Executive Officer

POWER OF ATTORNEY

Each of the undersigned constitutes and appoints Timothy Fitzsimmons and Steven J. Feder as his or her true and lawful attorney-in-fact and agent, with full power of substitution and revocation, for him or her and in his or her name, place and stead, in any and all capacities, to execute any or all amendments including any post-effective amendments and supplements to this Registration Statement, and any additional Registration Statement filed pursuant to Rule 462(b), and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto 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, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her 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 indicated on this 14th day of August, 2023.

Name	Title	Date
<u>/s/ Jonathan C. Wilk</u> Jonathan Wilk	President and Chief Executive Officer and Director (Principal Executive Officer)	August 14, 2023
<u>/s/ Timothy Fitzsimmons</u> Timothy Fitzsimmons	Chief Financial Officer (Principal Financial and Accounting Officer)	August 14, 2023
<u>/s/ Mitchell Hollin</u> Mitchell Hollin	Chairman of the Board of Directors	August 14, 2023
<u>/s/ Michele Logan</u> Michele Logan	Director	August 14, 2023
<u>/s/ Paul Galant</u> Paul Galant	Director	August 14, 2023
<u>/s/ Niloofar Razi Howe</u> Niloofar Razi Howe	Director	August 14, 2023
<u>/s/ Brian F. Hughes</u> Brian F. Hughes	Director	August 14, 2023
<u>/s/ Jane J. Thompson</u> Jane J. Thompson	Director	August 14, 2023

Morgan, Lewis & Bockius LLP
502 Carnegie Center
Princeton, NJ 08540

August 14, 2023

CompoSecure, Inc.
309 Pierce Street
Somerset, New Jersey 08873

Re: CompoSecure, Inc., Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to CompoSecure, Inc., a Delaware corporation (the “Company”), in connection with the filing of the referenced Registration Statement (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Act”), with the Securities and Exchange Commission (the “Commission”) on the date hereof. The Registration Statement relates to the proposed offering and sale of up to 3,066,514 shares of Class A Common Stock, par value \$0.0001 per share, of the Company (the “Shares”), which may be issued under the Company’s 2021 Equity Incentive Plan (the “Plan”).

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of the Second Amended and Restated Certificate of Incorporation and Second Amended and Restated Bylaws of the Company, certain resolutions of the Company’s board of directors relating to the Registration Statement, the Plan and such other documents, records and other instruments as we have deemed appropriate for the purposes of the opinion set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that the Shares have been duly authorized by the Company and, when issued by the Company and transferred to plan participants in accordance with the provisions of the Plan and in the manner contemplated by the Registration Statement, will be validly issued, fully paid and non-assessable.

The opinions expressed herein are limited to the federal laws of the United States and the Delaware General Corporation Law.

We hereby consent to the use of this opinion as Exhibit 5 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Commission thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated March 10, 2023, with respect to the consolidated financial statements of CompoSecure, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2022, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned report in this Registration Statement.

/s/ Grant Thornton LLP
New York, New York
August 14, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)CompoSecure, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities and Carry Forward Securities

Security type	Security class title	Fee calculation or carry forward rule	Amount registered (1)	Proposed maximum offering price per unit (2)	Maximum aggregate offering price (3)	Fee rate	Amount of registration fee	Carry forward form type	Carry forward file number	Carry forward initial effective date	Filing fee in connection with unsold securities to be carried forward
Newly Registered Securities											
Fees to Be Paid	Equity	Class A Common Stock, \$0.0001 par value per share to be issued pursuant to the 2021 Equity Incentive Plan	457(c)	3,066,514 (2)	\$7.00 (3)	\$21,465,598.00	0.0001102	\$2,365.51			
Fees Previously Paid	—	—	—	—	—	—	—	—			
Carry Forward Securities											
Carry Forward Securities	—	—	—	—	—	—	—	—	—	—	—
Total Offering Amounts					\$21,465,598.00		<u>\$2,365.51</u>				
Total Fees Previously Paid							<u>—</u>				
Total Fee Offsets							<u>—</u>				
Net Fee Due							<u><u>\$2,365.51</u></u>				

- (1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of Class A Common Stock, \$0.0001 par value per share (“Class A Common Stock”) that become issuable under the plan set forth herein by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of Registrant’s Class A Common Stock
- (2) On January 1, 2023, 3,066,514 shares of Class A Common Stock were automatically added to the shares authorized for issuance under the CompoSecure, Inc. 2021 Equity Incentive Plan (the “2021 Plan”) pursuant to an “evergreen” provision contained in the 2021 Plan. Pursuant to the evergreen provision, commencing with the first business day of each calendar year beginning in 2022, the aggregate number of shares of Class A Common Stock that may be issued or transferred under the 2021 Plan shall be increased by 4% of the number of shares of Class A Common Stock and Class B Common Stock, \$0.0001 par value per share of the Registrant outstanding as of the last day of the immediately preceding calendar year, or any lesser number of shares of Class A Common Stock determined by the board of directors of the Registrant.
- (3) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c). The proposed maximum offering price per share, proposed maximum aggregate offering price and the amount of the registration fee are based on the average of the high and low prices of Registrant’s Class A Common Stock as reported on the Nasdaq Global Market on August 9, 2023. Pursuant to General Instruction E of Form S-8, the registration fee is calculated with respect to the additional securities registered on this Form S-8 only.