

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

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

Context Therapeutics Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

86-3738787
(I.R.S. Employer
Identification No.)

**2001 Market Street, Suite
3915, Unit#15**
Philadelphia, Pennsylvania
(Address of Principal Executive Office)

19103
(Zip Code)

Context Therapeutics Inc. 2021 Long-Term Performance Incentive Plan
(Full titles of the plans)

Martin Lehr
Chief Executive Officer
Context Therapeutics Inc.
2001 Market Street, Suite 3915, Unit#15
Philadelphia, Pennsylvania 19103
(267) 225-7416
(Name, address, telephone number, including area code, and zip code, of agent for service)

Copies to:

Walter J. Mostek, Esq.
Griffin D. Foster, Esq.
Faegre Drinker Biddle & Reath LLP
One Logan Square
Philadelphia, Pennsylvania 19103
Tel.: (215) 988-3330

Alex Levit
Chief Legal Officer
2001 Market Street, Suite 3915, Unit#15
Philadelphia, Pennsylvania 19103
Tel.: (267) 225-7416

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 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.

EXPLANATORY NOTE

2021 Long-Term Performance Incentive Plan

This Registration Statement on Form S-8 (the "Registration Statement") is being filed for the purpose of registering an additional 638,642 shares of common stock, par value \$0.001 per share ("Common Stock") of Context Therapeutics Inc. (the "Registrant"), issuable pursuant to the Context Therapeutics Inc. 2021 Long-Term Performance Incentive Plan (the "2021 Plan"). These additional shares of common stock have become reserved for issuance as a result of the operation of the "evergreen" provision in the 2021 Plan, which provides that the total number of shares subject to such plan will be increased on the first day of each fiscal year pursuant to a specified formula or will be increased to such lesser total number of shares as may be determined by the Registrant's Board of Directors with respect to the 2021 Plan. Pursuant to General Instruction E of Form S-8, the contents of the previous Registration Statements on Form S-8 filed by the Registrant with the Securities and Exchange Commission (the "Commission") on October 20, 2021 (File No. 333-260385), March 23, 2022 (File No. 333-263789) and March 22, 2023 (File No. 333-270759), to the extent not otherwise amended or superseded by the contents hereof, are incorporated by reference into this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents of the Registrant filed with the Commission are incorporated by reference in this Registration Statement as of their respective dates:

- (a) the Registrant's Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2023, filed with the Commission on March 21, 2024;
- (b) the Registrant's Current Reports on Form 8-K filed with the Commission on [March 6, 2024](#) and [March 21, 2024](#) (except Item 2.02 and Exhibit 99.1); and
- (c) the description of the Common Stock contained in our registration statement on [Form 8-A](#) (File No. 001-40654) filed with the Commission on July 23, 2021, including any amendment or report filed for the purpose of updating such description.

All reports and other documents filed by the Registrant after the date hereof pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), but prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such reports and documents, except for the documents, or portions thereof, that are "furnished" rather than filed with the Commission.

For the purposes of this Registration Statement, 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 8. Exhibits.

A list of the exhibits required to be filed as a part of this Registration Statement on Form S-8 is set forth in the Exhibit Index, which follows, and is incorporated herein by reference.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
4.1	<u>Amended & Restated Certificate of Incorporation of Context Therapeutics Inc. (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K (File No. 001-40654), as filed with the SEC on October 22, 2021).</u>
4.2	<u>Amended & Restated Bylaws of Context Therapeutics Inc. (incorporated by reference to Exhibit 3.2 to the Company's Current Report on Form 10-K (File No. 001-40654), as filed with the SEC on March 21, 2024).</u>
5.1*	<u>Opinion of Faegre Drinker Biddle & Reath LLP.</u>
10.1	<u>Context Therapeutics Inc. 2021 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.6 to the Company's Registration Statement on Form S-1 (File No. 333-256572), as filed with the SEC on May 27, 2021).</u>
23.1*	<u>Consent of CohnReznick LLP, independent registered public accounting firm.</u>
23.2*	<u>Consent of Faegre Drinker Biddle & Reath LLP (included in Exhibit 5.1).</u>
24.1*	Power of Attorney (included on the signature page to this registration statement on Form S-8).
107*	<u>Filing Fee Table</u>

* 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 City of Philadelphia, State of Pennsylvania, on the 21st day of March, 2024.

Context Therapeutics Inc.

By: /s/ Martin A. Lehr

Martin A. Lehr
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Martin Lehr and Jennifer Minai-Azary, and each one of them, as his or her true and lawful attorneys-in-fact and agents, with power to act without any other and with full power of substitution, to do any and all acts and things in our name and behalf in our capacities as directors and officers, to sign any and all amendments (including post-effective amendments) to this registration statement, or any related registration statement that is to be effective upon filing under the Securities Act of 1933, as amended, and to file the same, with exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite or 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 each of said attorneys-in-fact and agents, 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, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Martin Lehr</u> Martin Lehr	<i>Chief Executive Officer and Director</i> <i>(principal executive officer)</i>	March 21, 2024
<u>/s/ Jennifer Minai-Azary</u> Jennifer Minai-Azary	<i>Chief Financial Officer</i> <i>(principal financial and accounting officer)</i>	March 21, 2024
<u>/s/ Richard Berman</u> Richard Berman	<i>Chairman of the Board and Director</i>	March 21, 2024
<u>/s/ Philip Kantoff</u> Philip Kantoff	<i>Director</i>	March 21, 2024
<u>/s/ Jennifer Evans Stacey</u> Jennifer Evans Stacey	<i>Director</i>	March 21, 2024
<u>/s/ Linda West</u> Linda West	<i>Director</i>	March 21, 2024

Calculation of Filing Fee Table

FORM S-8
(Form Type)

CONTEXT THERAPEUTICS INC.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock \$0.001 par value per share	457(c) and (h)	638,642 ⁽²⁾	\$1.09 ⁽³⁾	\$696,120	\$147.60 per \$1,000,000	\$103
Total Offering Amounts					\$696,120		\$103
Total Fee Offsets							-
Net Fee Due							\$103

- (1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of common stock, par value \$0.001 per share ("Common Stock") of Context Therapeutics Inc. (the "Company") which become issuable by reason of any future stock dividend, stock split, recapitalization or other similar transaction or to cover such additional shares as may hereinafter be offered or issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or certain other capital adjustments, effected without the receipt of consideration by the Company, which results in an increase in the number of the outstanding shares of Common Stock.
- (2) Represents shares of Common Stock of the Company that were added to the shares reserved under the Context Therapeutics Inc. 2021 Long-Term Performance Incentive Plan (the "2021 Plan") on January 1, 2024, pursuant to an "evergreen" provision contained in the 2021 Plan.
- (3) Estimated in accordance with Rule 457(c) and Rule 457(h) of the Securities Act solely for the purpose of calculating the registration fee on the basis of the average of the high and low prices of the Company's common stock as reported on the Nasdaq Stock Market on March 15, 2024.



faegredrinker.com

Faegre Drinker Biddle & Reath LLP
One Logan Square, Suite 200
Philadelphia, Pennsylvania 19103
+1 215 988 3330 main

March 21, 2024

Context Therapeutics Inc.
2001 Market Street, Suite 3915, Unit #15
Philadelphia, Pennsylvania 19103

Re: Registration Statement on Form S-8
Context Therapeutics Inc. 2021 Long Term Equity Incentive Plan

Ladies and Gentlemen:

We have acted as counsel to Context Therapeutics Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") of a Registration Statement on Form S-8 (the "Registration Statement") by the Company under the Securities Act of 1933, as amended (the "Act"). The Registration Statement registers the offer and sale of up to an additional 638,642 shares (the "Shares") of the Company's common stock, par value \$0.001 per share, issuable pursuant to the Context Therapeutics Inc. 2021 Long Term Equity Incentive Plan (the "2021 Plan").

For purposes of this opinion letter, we have examined the 2021 Plan, the Registration Statement, the Amended and Restated Certificate of Incorporation of the Company, as currently in effect, the Amended and Restated Bylaws of the Company, as currently in effect, and the resolutions of the Company's board of directors authorizing the issuance of the Shares. We have also examined a certificate of the Secretary of the Company dated the date hereof (the "Certificate") and originals, or copies certified or otherwise authenticated to our satisfaction, of such corporate records and other records, agreements, instruments, certificates of public officials and documents as we have deemed necessary as a basis for the opinions hereinafter expressed and have reviewed such matters of law as we have deemed relevant hereto. As to all issues of fact material to this opinion letter, we have relied on certificates, statements or representations of public officials, of officers and representatives of the Company (including the Certificate) and of others, without any independent verification thereof.

In our examination, we have assumed: (i) the legal capacity of all natural persons; (ii) the genuineness of all signatures, including electronic signatures; (iii) the authenticity of all documents submitted to us as originals; (iv) the conformity to original documents of all documents submitted to us as certified, conformed, photostatic or facsimile copies; (v) the authenticity of the originals of such latter documents; (vi) the truth, accuracy and completeness of the information, representations and warranties contained in the agreements, documents, instruments, certificates and records we have reviewed; and (vii) the absence of any undisclosed modifications to the agreements and instruments reviewed by us.

Based upon such examination and review, and subject to the foregoing and the other qualifications, assumptions and limitations set forth herein, it is our opinion that all necessary corporate action on the part of the Company has been taken to authorize the issuance and sale of the Shares to be issued in accordance with the 2021 Plan and that, when (a) the Shares have been issued and sold as contemplated in the Registration Statement and related prospectus and in accordance with the 2021 Plan and any applicable award agreement, and (b) where applicable, the consideration for the Shares specified in the 2021 Plan and any applicable award agreement has been received by the Company, the Shares will be legally and validly issued, fully paid and nonassessable.

The foregoing opinions are limited to the General Corporation Law of the State of Delaware.

This opinion speaks only as of the date the Registration Statement becomes effective under the Act, and we assume no obligation to revise or supplement this opinion thereafter. This opinion is limited to the specific issues addressed herein, and no opinion may be inferred or implied beyond that expressly stated herein.

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

Very truly yours,

/s/ Faegre Drinker Biddle & Reath LLP

FAEGRE DRINKER BIDDLE & REATH LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement of Context Therapeutics Inc. on Form S-8 of our report dated March 21, 2024, with respect to the consolidated financial statements of Context Therapeutics Inc. and Subsidiaries as of December 31, 2023 and 2022 and for the years then ended included in the Annual Report on Form 10-K of Context Therapeutics Inc. for the year ended December 31, 2023. Our audit report includes an explanatory paragraph relating to Context Therapeutics Inc.'s ability to continue as a going concern.

/s/ CohnReznick LLP

Parsippany, New Jersey
March 21, 2024