

As filed with the Securities and Exchange Commission on May 10, 2024

Commission File No. 333-

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

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

**KIORA PHARMACEUTICALS, INC.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**98-0443284**  
(IRS Employer  
Identification No.)

**332 Encinitas Boulevard  
Suite 102  
Encinitas, CA**  
(Address of Principal Executive Offices)

**92024**  
(Zip Code)

**Kiora Pharmaceuticals, Inc. 2024 Equity Incentive Plan**  
(Full title of the plan)

**Brian M. Strem, Ph.D.**  
**President and Chief Executive Officer**  
**Kiora Pharmaceuticals, Inc.**  
**332 Encinitas Boulevard, Suite 102**  
**Encinitas, CA 92024**  
**858-224-9600**  
(Name, address, including zip code and telephone number, including area code, of agent for service)

*with copies to:*

**Robert A. Pettit, Esq.**  
**Blank Rome LLP**  
**125 High Street**  
**Boston, MA 02110**  
**Telephone: (617) 415-1200**  
(Name, address and telephone number)

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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

Accelerated filer

Non-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 .

**PART I**  
**INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS**

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) of the Securities Act.

**PART II**  
**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

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

The following documents, as filed with the Commission, are incorporated by reference into this Registration Statement by the Registrant:

- (a) the Registrant's Annual Report on Form 10-K [for the fiscal year ended December 31, 2023, filed with the Commission on March 25, 2024](#);
- (b) the Registrant's Current Reports on Form 8-K filed on [January 16, 2024](#), [January 31, 2024](#), [February 1, 2024](#), and [May 3, 2024](#) (in each case, except for information contained therein which is furnished rather than filed);
- (c) the Registrant's [Definitive Proxy Statement on Schedule 14A](#) filed with the Commission on March 25, 2024;
- (d) the description of the Registrant's Common Stock in [Amendment No. 1 to the Registrant's Registration Statement on Form 8-A \(File No. 001-36672\)](#) filed with the Commission on July 30, 2015, as amended by [Exhibit 4.1 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2019, filed with the SEC on March 24, 2020](#), including any amendments thereto or reports filed for the purposes of updating this description.

All documents filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered 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 part of this Registration Statement from the date of the filing of such documents.

To the extent that any information contained in any Current Report on Form 8-K, or any exhibit thereto, is or was furnished to, rather than filed with, the Commission, such information or exhibit is specifically not incorporated by reference.

**Item 4. Description of Securities.**

Not applicable.

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

Not applicable.

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

Section 145 of the Delaware General Corporation Law, or the DGCL, empowers a corporation to indemnify its directors and officers and to purchase insurance with respect to liability arising out of their capacity or status as directors and officers, provided that the person acted in good faith and in a manner the person reasonably believed to be in our best interests, and, with respect to any criminal action, had no reasonable cause to believe the person's actions were unlawful. The DGCL further provides that the indemnification permitted thereunder shall not be deemed exclusive of any other rights to which the directors and officers may be entitled under the corporation's bylaws, any agreement, a vote of stockholders or otherwise.

Section 102(b)(7) of the Delaware General Corporation Law permits a corporation to provide in its certificate of incorporation that a director or officer of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director or officer, except (i) for any breach of the director's or officer's duty of loyalty to the corporation or its stockholders; (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) a director for payments of unlawful dividends or unlawful stock repurchases or redemptions; (iv) for any transaction from which the director or officer derived an improper personal benefit; or (v) an officer in any action by or in the right of the corporation.

The Registrant's amended and restated certificate of incorporation contains provisions that eliminate, to the maximum extent permitted by the Delaware General Corporation Law, the personal liability of the Registrant's directors for monetary damages for breach of their fiduciary duties as directors. The Registrant's third amended and restated bylaws provide that the Registrant must indemnify its directors and officers and may indemnify its employees and other agents to the fullest extent permitted by the Delaware General Corporation Law.

The Registrant has entered into indemnification agreements with its directors and executive officers, in addition to the indemnification provided for in its third amended and restated bylaws, and intends to enter into indemnification agreements with any new directors and executive officers in the future. The Registrant has purchased and intends to maintain insurance on behalf of any person who is or was a director or officer of the Registrant against any loss arising from any claim asserted against him or her and incurred by him or her in any such capacity, subject to certain exclusions.

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

Not applicable.

**Item 8. Exhibits.**

The following exhibits are filed as part of this Registration Statement or, where so indicated have been previously filed and are incorporated herein by reference.

<b>Exhibit Number</b>	<b>Description of Exhibit</b>
3.1	<a href="#"><u>Restated Certificate of Incorporation of the Registrant (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on February 20, 2015 and incorporated by reference thereto).</u></a>
3.2	<a href="#"><u>Certificate of Amendment to the Restated Certificate of Incorporation of the Registrant, filed July 10, 2018 (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on July 11, 2018 and incorporated by reference thereto).</u></a>

3.3	<a href="#">Certificate of Amendment to the Restated Certificate of Incorporation of the Registrant, filed August 28, 2019 (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on August 29, 2019 and incorporated by reference thereto).</a>
3.4	<a href="#">Certificate of Amendment to the Restated Certificate of Incorporation of the Registrant, filed June 25, 2020 (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on November 8, 2021 and incorporated by reference thereto).</a>
3.5	<a href="#">Certificate of Ownership and Merger of the Registrant, filed November 5, 2021 (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on June 26, 2020 and incorporated by reference thereto).</a>
3.6	<a href="#">Certificate of Amendment to the Restated Certificate of Incorporation of the Registrant, filed September 26, 2022 (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on September 26, 2022 and incorporated by reference thereto).</a>
3.7	<a href="#">Certificate of Amendment to the Restated Certificate of Incorporation of the Registrant, filed May 1, 2024 (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on May 3, 2024 and incorporated by reference thereto).</a>
3.8	<a href="#">Third Amended and Restated By-laws of the Registrant (previously filed as an exhibit to the Registrant's Current Report on Form 8-K filed on August 4, 2022 and incorporated by reference thereto).</a>
4.1	<a href="#">Kiora Pharmaceuticals, Inc. 2024 Equity Incentive Plan (previously filed as Appendix A to the Registrant's Definitive Proxy Statement on Schedule 14A filed on March 25, 2024 and incorporated by reference thereto).</a>
5.1	<a href="#">Opinion of Blank Rome LLP.</a>
23.1	<a href="#">Consent of Haskell &amp; White LLP.</a>
23.2	<a href="#">Consent of EisnerAmper LLP.</a>
23.3	Consent of Blank Rome LLP (included in Exhibit 5.1).
24.1	Power of Attorney (contained on signature page hereto).
107	<a href="#">Calculation of Registration Fee.</a>

#### 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;
  - (ii) To reflect in the prospectus any facts or events arising after the effective date of this 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 this 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) if, in the aggregate, the changes in volume and price represent no more than a 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 this Registration Statement or any material change to such information in this 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 with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act 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 this 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 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 Encinitas, State of California, on this 10th day of May, 2024.

KIORA PHARMACEUTICALS, INC.

By: /s/ Brian M. Strem, Ph.D.  
Brian M. Strem, Ph.D.  
President and Chief Executive Officer

## POWER OF ATTORNEY AND SIGNATURES

Each of the undersigned officers and directors of the Company hereby constitutes and appoints Brian M. Strem, Ph.D. and/or Melissa Tosca as his or her true and lawful attorneys-in-fact and agents, severally, with full power of substitution and resubstitution, in his or her name and on his or her behalf, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto and all documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power of 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, thereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute or substitutes, may lawfully do or cause to be done.

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Brian M. Strem, Ph.D.</u> Brian M. Strem, Ph.D.	President, Chief Executive Officer and Director (principal executive officer)	May 10, 2024
<u>/s/ Melissa Tosca</u> Melissa Tosca	Executive Vice President of Finance (principal financial and accounting officer)	May 10, 2024
<u>/s/ Praveen Tyle</u> Praveen Tyle	Chairman	May 10, 2024
<u>/s/ Kenneth Gayron</u> Kenneth Gayron	Director	May 10, 2024
<u>/s/ David Hollander</u> David Hollander	Director	May 10, 2024
<u>/s/ Erin Parsons</u> Erin Parsons	Director	May 10, 2024
<u>/s/ Aron Shapiro</u> Aron Shapiro	Director	May 10, 2024
<u>/s/ Carmine Stengone</u> Carmine Stengone	Director	May 10, 2024

## Calculation of Filing Fee Tables

## FORM S-8

(Form Type)

## KIORA PHARMACEUTICALS, INC.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
<b>Newly Registered Securities</b>								
Fees to Be Paid	Equity	Common Stock, par value \$0.01 per share <sup>(2)(3)(4)</sup>	Other	5,000,000 <sup>(2)</sup>	\$0.4937 <sup>(3)</sup>	\$2,468,500.00	\$147.60 per \$1,000,000	\$364.35
	<b>Total Offering Amounts</b>					\$2,468,500.00		\$364.35
	<b>Total Fee Offsets</b>							\$—
	<b>Net Fee Due</b>							\$364.35

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement on Form S-8 (the "Registration Statement") shall also cover any additional shares of the common stock, \$0.01 par value per share (the "Common Stock"), of Kiora Pharmaceuticals, Inc. (the "Registrant") that become issuable with respect to the securities identified in the above table, by reason of any stock dividend, stock splits, reverse stock splits, recapitalizations, reclassifications, mergers, split-ups, reorganizations, consolidations and other capital adjustments effected without receipt of consideration that increases the number of outstanding shares of Common Stock.
- (2) Represents 5,000,000 shares of Common Stock available for issuance under the Registrant's 2024 Equity Incentive Plan (the "2024 Plan") pursuant to stockholder approval obtained on May 1, 2024.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act on the basis of \$0.4937, the average of the high and low prices of a share of Common Stock as reported on The Nasdaq Stock Market LLC on May 9, 2024.



[Letterhead of Blank Rome LLP]

May 10, 2024

Kiora Pharmaceuticals, Inc.  
332 Encinitas Boulevard, Suite 102  
Encinitas, California 92024

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

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the "**Registration Statement**") filed on the date hereof by Kiora Pharmaceuticals, Inc., a Delaware corporation (the "**Company**"), with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "**Securities Act**"), with respect to the registration of up to an aggregate of 5,000,000 shares of the Company's common stock, par value \$0.01 per share (the "**Shares**"), that may be issued pursuant to the Company's 2024 Equity Incentive Plan (the "**Plan**").

We have examined originals or certified copies of such corporate records of the Company and other certificates and documents of officials of the Company, public officials and others as we have deemed relevant or appropriate for purposes of this opinion letter. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to authentic original documents of all copies submitted to us as conformed and certified or reproduced copies. We have also assumed that all of the shares eligible for issuance under the Plan following the date hereof will be issued for not less than par value.

Based upon, and subject to, the foregoing, it is our opinion that the 5,000,000 Shares, when sold and issued in accordance with the provisions of the Plan and the Registration Statement and the related prospectus, will be validly issued, fully paid and non-assessable.

The opinions in this opinion letter are qualified in their entirety and subject to the following:

- 1 We express no opinion as to the laws of any jurisdiction other than the General Corporation Law of the State of Delaware.
- 2 This opinion is given as of the date hereof and is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated. We assume herein no obligation, and hereby disclaim any obligation, to make any inquiry after the date hereof or to advise you of any future changes in the foregoing or of any facts or circumstances that may hereafter come to our attention.

We consent to the reference to this firm as your counsel in the Registration Statement and to the filing of this opinion as Exhibit 5.1 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 Securities Act and the rules and regulations promulgated thereunder.

Very truly yours,

/s/BLANK ROME LLP

BLANK ROME LLP

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement on Form S-8 of Kiora Pharmaceuticals, Inc. (the "Company") of our report dated March 25, 2024, relating to our audit of the Company's consolidated financial statements as of December 31, 2023, and for the year then ended, included in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023 filed with the U.S. Securities and Exchange Commission.

*/s/ Haskell & White LLP*

**HASKELL & WHITE LLP**

Irvine, California

May 10, 2024

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement of Kiora Pharmaceuticals, Inc. on Form S-8 to be filed on or about May 10, 2024 of our report dated March 23, 2023, on our audit of the financial statements as of December 31, 2022 and the year then ended, which report was included in the Annual Report on Form 10-K filed March 25, 2024. Our report includes an explanatory paragraph about the existence of substantial doubt concerning the Company's ability to continue as a going concern.

*/s/ EisnerAmper LLP*

EISNERAMPER LLP

Iselin, New Jersey

May 10, 2024