

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

FORM S-8

**REGISTRATION STATEMENT
under the
SECURITIES ACT OF 1933**

Osmotica Pharmaceuticals plc

(Exact Name of Registrant as Specified in Its Charter)

Ireland
(State or Other Jurisdiction
of Incorporation or Organization)

Not Applicable
(I.R.S. Employer
Identification No.)

**400 Crossing Boulevard
Bridgewater, NJ 08807
(908) 809-1300**

(Address, Including Zip Code, of Principal Executive Offices)

Osmotica Pharmaceuticals plc Amended and Restated 2018 Incentive Plan
(Full Title of the Plan)

**Brian Markison
Chief Executive Officer
400 Crossing Boulevard
Bridgewater, NJ 08807
(908) 809-1300**

(Name, Address and Telephone Number, Including Area Code, of Agent For Service)

with copies to:

**Craig E. Marcus
William Michener**
Ropes & Gray LLP
Prudential Tower
800 Boylston Street
Boston, MA 02199
(617) 951-7000

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" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

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
Ordinary shares, nominal value \$0.01 per share	5,000,000	\$ 1.80(2)	\$ 9,000,000.00	\$ 834.30

(1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended, or the Securities Act, this Registration Statement also covers an indeterminable number of additional ordinary shares that may become issuable pursuant to terms designed to prevent dilution resulting from share splits, share dividends or similar events.

(2) This calculation is made solely for the purpose of determining the registration fee pursuant to the provisions of Rule 457(c) and (h) under the Securities Act. The fee is calculated on the basis of the average of the high and low sale prices per ordinary share on the Nasdaq Global Select Market as of a date (November 9, 2021) within five business days prior to filing this Registration Statement.

EXPLANATORY NOTE

This Registration Statement has been filed by Osmotica Pharmaceuticals plc (the “Registrant”) to register 5,000,000 additional ordinary shares, nominal value \$0.01 per share, to be offered pursuant to the Osmotica Pharmaceuticals plc Amended and Restated 2018 Incentive Plan.

This Registration Statement relates to securities of the same class as those that were previously registered by the Registrant on [Form S-8 \(File No. 333-228045\)](#), filed with the Securities and Exchange Commission on October 29, 2018 (the “2018 Registration Statement”). Pursuant to General Instruction E to Form S-8 regarding registration of additional securities, the entire contents of the 2018 Registration Statement are incorporated herein by reference.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits

Exhibit Number	Description
4.1	Memorandum and Articles of Association Osmotica Pharmaceuticals plc (incorporated by reference to Exhibit 3.1 to the Company's Annual Report on Form 10-K for the year ended December 31, 2018, filed on March 28, 2019, Commission File No. 001-38709).
4.2	Osmotica Pharmaceuticals plc Amended and Restated 2018 Incentive Plan (incorporated by reference to Exhibit 99.1 to the Registrant's Current Report of Form 8-K filed on June 21, 2021, File No. 001-38709)
5.1	Opinion of A&L Goodbody
23.1	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm
23.2	Consent of A&L Goodbody (included in Exhibit 5.1)
24.1	Power of Attorney (included on the signature page in Part II)

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bridgewater, New Jersey, on the 16th day of November, 2021.

OSMOTICA PHARMACEUTICALS PLC

By: /s/ Brian Markison
Name: Brian Markison
Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Brian Markison, Andrew Einhorn and Christopher Klein, and each of them, 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 on Form S-8 of Osmotica Pharmaceuticals plc, 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, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

Signature	Title	Date
<u>/s/ Brian Markison</u> Brian Markison	Chief Executive Officer (Principal Executive Officer) and Chairman of the Board of Directors	November 16, 2021
<u>/s/Andrew Einhorn</u> Andrew Einhorn	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	November 16, 2021
<u>/s/ Joachim Benes</u> Joachim Benes	Director	November 16, 2021
<u>/s/ David Burgstahler</u> David Burgstahler	Director	November 16, 2021
<u>/s/ Gregory L. Cowan</u> Gregory L. Cowan	Director	November 16, 2021
<u>/s/ Michael DeBiasi</u> Michael DeBiasi	Director	November 16, 2021
<u>/s/ Sriram Venkataraman</u> Sriram Venkataraman	Director	November 16, 2021
<u>/s/ Juan Vergez</u> Juan Vergez	Director	November 16, 2021
<u>/s/ Christopher Klein</u> Christopher Klein	Authorized Representative in the United States	November 16, 2021

Date | 16 November 2021

Our ref | 01427724

Your ref |

Osmotica Pharmaceuticals plc
 25-28 North Wall Quay
 Dublin 1
 Ireland

Osmotica Pharmaceuticals plc (the Company)

Dear Sirs

We are acting as Irish Counsel to the Company, a public limited company incorporated under the laws of Ireland (registration number 607944), in connection with the proposed registration by the Company of 5,000,000 ordinary shares of the Company, par value \$0.01 per share (the **Shares**), pursuant to a Registration Statement on Form S-8 (the **Registration Statement**) to be filed by the Company under the Securities Act of 1933, as amended.

The plan and awards under which the Shares are issuable is the Osmotica Pharmaceuticals plc Amended and Restated 2018 Incentive Plan as approved by the Company's shareholders on June 17, 2021 (referred to as the **Plan**, including any amendments, restatements or sub-plan thereof).

In connection with this Opinion, we have reviewed copies of such corporate records of the Company as we have deemed necessary as a basis for the opinion hereinafter expressed. In rendering this opinion, we have examined and have assumed the truth and accuracy of the contents of such documents and certificates of officers of the Company and of public officials as to factual matters and have conducted such searches in public registries in Ireland as we have deemed necessary or appropriate for the purposes of this opinion but have made no independent investigation regarding such factual matters. In our examination we have assumed the truth and accuracy of the information contained in such documents, the genuineness of all the signatures, authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such documents.

We have further assumed:

- 1 that as of today's date and at each time Shares are issued, none of the resolutions and authorities of the shareholders or directors of the Company upon which we have relied have been varied, amended or revoked in any respect or have expired, and that the Shares will be issued in accordance with such resolutions and authorities and the terms of the Plan;
- 2 that any issue of Shares pursuant to the Plan will be paid up in consideration of the receipt by the Company prior to, or simultaneously with, the issue of the Shares of cash at least equal to the nominal value of such Shares and that where Shares are issued under the Plan without the requirement for the payment of cash consideration by or on behalf of the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries within the time permitted by Section 1027 of the Companies Act 2014 of Ireland (the **Act**) (and, in the case of the Company or a subsidiary incorporated in Ireland, in a manner permitted by Section 82(6) and 1043 of the Act) or issued for consideration as set out in Section 1028(2) of the Act;

CE Gill • JG Grennan • PD White • VJ Power • LA Kennedy • SM Doggett • B McDermott • PV Maher • S O'Riordan • MP McKenna • KA Feeney • M Sherlock • E MacNeill • KP Allen
 EA Roberts • C Rogers • G O'Toole • JN Kelly • N O'Sullivan • MJ Ward • AC Burke • D Widger • C Christle • S O'Croinin • JW Yarr • DR Baxter • A McCarthy • JF Whelan • JB Somerville
 MF Barr • AM Curran • A Roberts • RM Moore • D Main • J Cahir • M Traynor • PM Murray • P Walker • K Furlong • PT Fahy • D Inverarity • M Coghlan • DR Francis • A Casey • B Hosty
 M O'Brien • L Mulleady • K Ryan • E Hurley • G Stanley • D Dagostino • R Grey • R Lyons • J Sheehy • C Carroll • SE Carson • P Diggin • J Williams • A O'Beirne • J Dallas
 SM Lynch • M McElhinney • C Owens • AD Ion • K O'Connor • JH Milne • T Casey • M Doyle • CJ Comerford • R Marron • D Berkery • K O'Shaughnessy • S O'Connor
 SE Murphy • D Nangle • L Butler • A Lawler • C Ó Conluain • N McMahon • HP Brandt • A Sheridan • LM Byrne • N Cole • M Devane • D Fitzgerald • G McDonald • N Meehan
 R O'Driscoll • B O'Malley
 Consultants: SW Haughey • Professor JCW Wylie • AF Browne • MA Greene • AV Fanagan • C Duffy

- 3 that the filing of the Registration Statement with the Securities and Exchange Commission (SEC) has been authorised by all necessary actions under all applicable laws other than Irish law;
- 4 that when filed with the SEC, the Registration Statement will not differ in any material respect from the drafts that we have examined;
- 5 that at the time of the grant by the board of directors of the Company (the **Board**), any committee of the Board, or any other duly authorised representative of the Company, of an award or other allotment and issue of a Share under the Plan, (i) that the Board will be duly constituted and remain duly constituted; or (ii) that such committee will be duly constituted and remain a duly constituted committee of the Board having the necessary powers and authorities to grant awards and issue the Shares; or (iii) in the case of an authorised representative, that such person has the necessary powers and authorities to grant awards and issue the Shares; and
- 6 the absence of fraud on the part of the Company and its respective officers, employees, agents and advisors.

Having made such further investigation and reviewed such other documents as we have considered requisite or desirable, subject to the foregoing and to the within qualifications and assumptions, and provided that the Registration Statement, has become effective, we are of the opinion that the Shares have been duly authorised and, when issued (and, if required, paid for in either cash or services or otherwise) in accordance with the Plan and the options or other equity awards granted or to be granted thereunder, will be validly issued, fully paid and not subject to calls for any additional payments (“non-assessable”) (except for Shares issued pursuant to deferred payment arrangements, which shall be fully paid upon the satisfaction of such payment obligations).

In rendering this opinion we have confined ourselves to matters of Irish law. We express no opinion on any laws other than the laws of Ireland (and the interpretation thereof) in force as at the date hereof. This Opinion speaks only as of its date. We are not under any obligation to update this Opinion from time to time, nor to notify you of any change of law, facts or circumstances referred to or relied upon in the giving of this Opinion.

This Opinion is given solely for the benefit of the addressee of this Opinion and may not be relied upon by any other person without our prior written consent, provided, however, that it may be relied upon by persons entitled to rely on it pursuant to applicable provisions of US federal securities laws.

This Opinion is also strictly confined to the matters expressly stated herein and is not to be read as extending by implication or otherwise to any other matter.

We hereby consent to the filing of this Opinion with the SEC as an exhibit to the Registration Statement.

The Opinion is governed by and construed in accordance with the laws of Ireland.

Yours faithfully

A&L Goodbody LLP

A&L Goodbody LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Osmotica Pharmaceuticals plc Amended and Restated 2018 Incentive Plan of our report dated March 30, 2021 (except for Note 3, as to which the date is September 8, 2021, and except for the effects of the discontinued operations described in Note 4, as to which the date is September 8, 2021), with respect to the consolidated financial statements of Osmotica Pharmaceuticals plc for the years ended December 31, 2020 and 2019 included in its Current Report (Form 8-K) filed with the Securities and Exchange Commission on September 8, 2021.

/s/Ernst & Young LLP

Iselin, New Jersey
November 16, 2021
