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

FORM S-3
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 Number)

309 Pierce Street
Somerset, New Jersey 08873
(908) 518-0500
(Address, address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Steven J. Feder
General Counsel
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

Approximate date of commencement of proposed sale to the public:
From time to time after the effective date of this registration statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box:

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. (File No. 333-262341)

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

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

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.

This registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) of the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The registrant is filing this Registration Statement pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction IV(A) of Form S-3, for the sole purpose of registering for issuance and resale by the selling stockholders an additional 587,609 shares of the registrant's Class A Common Stock, par value \$0.0001 per share (the "Class A Common Stock"), issuable upon exchange of CompoSecure Holdings, L.L.C.'s exchangeable senior notes (the "Exchangeable Notes"), for a proposed additional maximum aggregate offering price of \$7,229,353.53. The additional shares are issuable pursuant to an automatic adjustment to the exchange rate made pursuant to the indenture governing the Exchangeable Notes. Following the filing of this Registration Statement, an aggregate of 13,587,587 shares of Class A Common Stock will be issuable upon exchange of the Exchangeable Notes.

This Registration Statement relates to the registrant's Registration Statement on Form S-3 (File No. 333-262341) (originally [filed as Form S-1 \(File No. 333-262341\) on January 25, 2022](#), and as amended by that certain [Post-Effective Amendment No. 1, filed on March 16, 2022](#), and as further amended by [Post-Effective Amendment No. 2, filed on March 10, 2023](#) for the purpose of converting the registration statement on Form S-1 to a registration statement on Form S-3) (the "Prior Registration Statement"), which the Commission declared effective on March 17, 2023.

The additional securities that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price of unsold securities under the Prior Registration Statement. The information set forth in the Prior Registration Statement and all exhibits to the Prior Registration Statement are hereby incorporated by reference into this Registration Statement.

The required opinion and consents are listed on the Exhibit Index below and filed herewith or incorporated by reference herein.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibits</u>
<u>5.1*</u>	<u>Opinion of Morgan, Lewis & Bockius LLP</u>
<u>23.1*</u>	<u>Consent of Grant Thornton LLP, independent registered public accounting firm of CompoSecure, Inc.</u>
<u>23.2</u>	<u>Consent of Morgan, Lewis & Bockius LLP (included in Exhibit 5.1)</u>
<u>24.1*</u>	<u>Powers of Attorney</u>
<u>24.2</u>	<u>Powers of Attorney (incorporated by reference to Exhibit 24.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-262341), initially filed with the Commission on January 25, 2022)</u>
<u>107*</u>	<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-3 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 September 19, 2024.

COMPOSECURE, INC.

By: /s/ Jonathan Wilk
Jonathan Wilk
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned constitutes and appoints Timothy Fitzsimmons and Steven Feder 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 and on the dates indicated.

September 19, 2024

Board of Directors
CompoSecure Inc.
309 Pierce Street
Somerset, New Jersey 08873

Re: CompoSecure, Inc. – Registration Statement on Form S-3MEF

Ladies and Gentlemen:

We have acted as counsel to CompoSecure, Inc., a Delaware corporation (the “*Company*”), in connection with the filing of the Company’s Registration Statement on Form S-3MEF (the “*Registration Statement*”) with the Securities and Exchange Commission (the “*Commission*”) pursuant to Rule 462(b) of the Securities Act of 1933, as amended (the “*Securities Act*”). The Registration Statement relates to the resale by the selling securityholders described in the Registration Statement (the “*Selling Securityholders*”) of up to 587,609 shares (the “*Exchangeable Note Conversion Shares*”) of Class A common stock, par value \$0.0001 per share (“*Common Stock*”) issuable upon exchange of CompoSecure Holdings, L.L.C., a Delaware limited liability company and a subsidiary of the Company (“*Holdings*”), exchangeable senior notes (“*Exchangeable Notes*”). The Registration Statement incorporates by reference the Registration Statement on Form S-3 (File No. 333-262341) (originally filed as Form S-1 (File No. 333-262341) on January 25, 2022, and as amended by that certain Post-Effective Amendment No. 1, filed on March 16, 2022, and as further amended by Post-Effective Amendment No. 2, filed on March 10, 2023 for the purpose of converting the registration statement on Form S-1 to a registration statement on Form S-3) (the “*Prior Registration Statement*”), which the Commission declared effective on March 17, 2023. The Prior Registration Statement includes a prospectus (the “*Prospectus*”) that provides that it may be supplemented in the future by one or more supplements to the Prospectus.

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of (i) the Second Amended and Restated Certificate of Incorporation of the Company, (ii) the Second Amended and Restated Bylaws of the Company, (iii) the Indenture, dated December 27, 2021, by and among Holdings, the Company, the Guarantors (as defined therein) party thereto and U.S. Bank National Association, (iv) certain resolutions of the Company’s Board of Directors relating to the Registration Statement, and (v) such other documents, records and other instruments as we have deemed appropriate for purposes of the opinions 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. With respect to matters of fact relevant to our opinions as set forth below, we have relied upon representations made by the Company in documents examined by us and representations of officers of the Company. We have also obtained and relied upon such certificates and assurances from public officials as we have deemed necessary for the purposes of our opinions set forth below.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, the Exchangeable Note Conversion Shares have been duly authorized by all requisite corporate action on the part of the Company under the Delaware General Corporation Law and, upon exchange of the Exchangeable Notes in accordance with the Exchangeable Note subscription agreements, when such Exchangeable Note Conversion Shares are issued and delivered by the Company to the Selling Securityholders, in the manner contemplated by the Registration Statement, such shares will be validly issued, fully paid and non-assessable.

The opinions expressed herein are limited to the Delaware General Corporation Law and the laws of the State of New York and we express no opinion with respect to the laws of any other state or jurisdiction. Although the Exchangeable Note Conversion Shares may be issued from time to time on a delayed or continuous basis, the opinions expressed herein are limited to the laws, including rules and regulations, as in effect on the date hereof.

The opinion letter is limited to the matters stated herein and no opinions may be implied or inferred beyond the matters expressly stated herein. The opinions expressed herein are as of the date hereof and we assume no obligation to update or supplement such opinions to reflect any facts or circumstances that may hereafter come to our attention or any changes in the law that may hereafter occur.

We consent to your filing this opinion as an exhibit to the Registration Statement and further consent to all references to us, if any, in the Registration Statement, the Prospectus and any amendments or supplements thereto. 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 Securities Act or the rules or regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated March 12, 2024 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, 2023, which is 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

Iselin, New Jersey

September 19, 2024

Calculation of Filing Fee Tables ⁽¹⁾⁽²⁾

Form S-3

(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 ⁽³⁾	Proposed maximum offering price per unit	Maximum aggregate offering price	Fee rate	Amount of registration fee	Carry forward form type	Carry forward file number	Carry forward initial effective date	Filing fee previously paid in connection with unsold securities to be carried forward
Newly Registered Securities											
Fees to Be Paid	Equity	Class A Common Stock, par value \$0.0001 per share	457(c)	587,609 (1) (2)	\$ 12.303(4)	\$ 7,229,353.53	0.00014760	\$ 1,068			
Fees Previously Paid											
Carry Forward Securities											
Carry Forward Securities											
Total Offering Amounts						\$ 7,229,353.53		\$ 1,068			
Total Fees Previously Paid											
Total Fee Offsets											
Net Fee Due								\$ 1,068			

- (1) The registrant previously registered for offer and sale from time to time by certain selling securityholders up to 12,999,978 shares of its Class A Common Stock issuable upon exchange of CompoSecure Holdings, L.L.C.'s exchangeable senior notes ("Exchangeable Notes"), pursuant to Registration Statement on Form S-3 (File No. 333-262341) (originally filed as Form S-1 (File No. 333-262341) on January 25, 2022, and as amended by that certain Post-Effective Amendment No. 1, filed on March 16, 2022, and as further amended by Post-Effective Amendment No. 2, filed on March 10, 2023 for the purpose of converting the registration statement on Form S-1 to a registration statement on Form S-3) (the "Prior Registration Statement"), which the Commission declared effective on March 17, 2023.
- (2) In accordance with Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), and General Instruction IV(A) of Form S-3, the registrant is hereby registering for offer and sale from time to time by certain the selling securityholders named in the Prior Registration Statement up to an additional 587,609 shares of its Class A Common Stock issuable upon exchange of the Exchangeable Notes. The additional shares are issuable pursuant to an automatic adjustment to the exchange rate as set forth in the indenture governing the Exchangeable Notes. The additional amount of securities that is being registered for offer and sale represents no more than 20% of the maximum aggregate offering price of the unsold securities available to be sold under the Prior Registration Statement.
- (3) Pursuant to Rule 416(a) promulgated under the Securities Act, this Registration Statement shall also cover any additional shares of Class A Common Stock that become issuable as a result 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.
- (4) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(c) under the Securities Act. The offering price per share and aggregate offering price are based upon the average of the high and low selling prices of the Class A Common Stock as reported by The Nasdaq Global Market on September 16, 2024, a date within five business days prior to the filing of the Registration Statement, under the symbol "CMPO".