

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

Form S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ATAI Life Sciences B.V.*

(Exact Name of Registrant as Specified in its Charter)

The Netherlands
(State or Other Jurisdiction of
Incorporation or Organization)

2834
(Primary Standard Industrial
Classification Code Number)

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

ATAI Life Sciences B.V.
c/o Mindspace
Krausenstraße 9-10
10117 Berlin, Germany
+49 89 2153 9035

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

ATAI Life Sciences US Inc.
180 Varick Street
New York, New York 10014

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

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Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

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, 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, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. (File No. 333-255383)

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 post-effective amendment filed pursuant to Rule 462(d) 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.

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

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 Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Aggregate Offering Price per Share	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(3)
Common shares, par value €0.10 per share	821,100	\$15.00	\$12,316,500	\$1,344

- (1) The Registrant is registering 821,100 common shares pursuant to this Registration Statement, which includes 107,100 common shares that the underwriters have the option to purchase. Does not include the common shares that the Registrant previously registered on the Registration Statement on Form S-1, as amended (File No. 333-255383).
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended (the "Securities Act"), based on the proposed maximum aggregate offering price.
- (3) The Registrant previously registered 16,428,900 common shares on the Registration Statement on Form S-1, as amended (File No. 333-255383), which was declared effective by the Securities and Exchange Commission on June 17, 2021, for which the registrant previously paid a filing fee of \$26,886. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having the proposed maximum aggregate offering price of \$12,316,500 is hereby registered, which includes the additional shares issuable upon the exercise of the underwriters' option to purchase additional shares.

This Registration Statement shall become effective upon filing in accordance with Rule 462(b) promulgated under the Securities Act.

(*) We intend to convert the legal form of our company under Dutch law from a private company with limited liability (*besloten vennootschap met beperkte aansprakelijkheid*) to a public company (*naamloze vennootschap*) and to change our name from ATAI Life Sciences B.V. to ATAI Life Sciences N.V. prior to the closing of this offering.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement (the "Registration Statement") is being filed with the U.S. Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement relates to the public offering of common shares, nominal value €0.10 per share (the "Shares"), of ATAI Life Sciences B.V. (the "Registrant") contemplated by the Registration Statement on Form- S-1 (File No. 333-255383), initially filed with the Commission by the Registrant on April 20, 2021 (as amended, the "Prior Registration Statement"), pursuant to the Securities Act, which was declared effective by the Commission on June 17, 2021. The contents of the Prior Registration Statement, including all amendments and exhibits thereto, are incorporated by reference into this Registration Statement.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of Shares offered by the Registrant by 821,100 Shares, 107,100 of which are subject to purchase upon exercise of the underwriters' option to purchase additional Shares. The additional Shares 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 set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

The following documents are filed as exhibits to this Registration Statement, and all other exhibits previously filed as exhibits to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-255383), are incorporated by reference into, and shall be deemed to be a part of, this filing.

<u>Exhibit Number</u>	<u>Description</u>
5.1	<u>Opinion of Dentons Europe LLP, Dutch counsel to the Registrant, as to the validity of the common shares (including consent).</u>
23.1	<u>Consent of Deloitte & Touche LLP, an independent registered public accounting firm.</u>
23.2	<u>Consent of PricewaterhouseCoopers LLP, an independent registered public accounting firm.</u>
23.3	<u>Consent of Dentons Europe LLP (included in Exhibit 5.1).</u>
24.1	<u>Powers of attorney (included on the signature page of the Registration Statement on Form S-1 (File No. 333-255383), filed with the Commission on April 20, 2021 and incorporated herein by reference).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-1 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Berlin, Germany on June 17, 2021.

ATAI LIFE SCIENCES B.V.

By: /s/ Florian Brand

Name: Florian Brand

Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons on June 17, 2021 in the capacities indicated:

<u>Name</u>	<u>Title</u>
<u>/s/ Florian Brand</u> Florian Brand	Chief Executive Officer and Managing Director (Principal Executive Officer)
<u>/s/ Greg Weaver</u> Greg Weaver	Chief Financial Officer and Managing Director (Principal Financial Officer and Principal Accounting Officer)

To: ATAI Life Sciences B.V., a private company with limited liability (*besloten vennootschap met beperkte aansprakelijkheid*) incorporated under the laws of the Netherlands, having its corporate seat (*statutaire zetel*) in Amsterdam, the Netherlands, its registered office at C/O Mindspace, Krausenstraße 9-10 (10117) Berlin, Federal Republic of Germany, and registered with the trade register of the Chamber of Commerce (*handelsregister van de Kamer van Koophandel*) under number 80299776 to be converted into ATAI Life Sciences N.V. (the **Company**)

Date : 17 June 2021

Matter no. : 0279771.0007

Subject : Form S-1 offering opinion

Dear Sirs,

1. We have been acting as legal advisors to the Company and have been requested to issue a legal opinion as to certain matters of Dutch law in connection with the offering of a certain number of shares (the **Offer Shares**) as contemplated by the Form S-1 registration statement filed or to be filed by the Company with the United States Securities and Exchange Commission (the **SEC**) (the **Offering**) under the United States Securities Act of 1933 (the **Securities Act**).
2. We have examined and relied upon:
 - a. a copy of the draft deed of issue of Offer Shares, in the form prepared by us with reference 20190521.01\JMPH\DN – Deed of Issue Offer Shares (the **Deed of Issue**);
 - b. a copy of the draft underwriting agreement (the **Underwriting Agreement**), by and between, *inter alios*, the Company and ATAI Life Sciences AG and Credit Suisse Securities (USA) LLC, Cowen and Company, LLC and Berenberg Capital Markets LLC as representatives of several of the Underwriters (as defined therein), in the form reviewed by us;
(the documents under a up to and including b collectively referred to as the **Documents**)
 - c. a copy of the draft Form S-1 registration statement dated, filed or to be filed by the Company with the SEC on or about the date hereof (the **Registration Statement**), in the form reviewed by us;
 - d. a copy of an extract of the registration of the Company in the trade register (*handelsregister*) held by the Chamber of Commerce (*Kamer van Koophandel*) under number 80299776, dated 17 June 2021 (the **Extract**);
 - e. a copy of the deed of incorporation (*akte van oprichting*) of the Company dated 10 September 2020 (the **Deed of Incorporation**);
 - f. a copy of the articles of association (*statuten*) of the Company dated 31 March 2021 (the **March Articles of Association**), which were replaced by the Current Articles of Association (as defined below) on 7 June 2021;

Dentons Europe LLP is a global legal practice providing client services worldwide through its member firms and affiliates.

Dentons Europe LLP is a limited liability partnership offering professional services as advocaten and civil law notaries (notarissen) seated in Amsterdam and registered with the Trade Registry of the Chamber of Commerce under number 34207824.

- g. a copy of the articles of association of the Company dated 7 June 2021 (the **Current Articles of Association**), which will be replaced by the Revised Articles of Association upon the execution of the Deed of Conversion (each as defined below);
- h. a copy of the draft deed of conversion (the **Deed of Conversion**) and amendment of the articles of association (the **Revised Articles of Association**, together with the March Articles of Association and the Current Articles of Association referred to as the **Articles of Association**), in the form prepared by us with reference 20190521.01\JMPH\DN\5;
- i. a copy of the shareholders' register of the Company;
- j. a copy of a signed unanimous written resolution of the board of managing directors (*bestuur*) of the Company dated 22 April 2021;
- k. a copy of a signed unanimous written resolution of the general meeting (*algemene vergadering*) of the Company dated 22 April 2021;
- l. a copy of a signed unanimous written resolution of the general meeting of the Company dated 22 May 2021;
- m. a copy of the draft written resolution of the board of managing directors of the Company and pricing committee of the Company, established by the board of managing directors (*bestuur*) and the future members of the board of supervisory directors (*raad van commissarissen*) to be appointed as per the execution of the Deed of Conversion, as invitees (the **Pricing Resolution**); and
(the documents under j up to and including m collectively referred to as the **Resolutions**)
- n. a copy of an executed commitment letter and a copy of an executed roadmap power of attorney from each shareholder of the Company prior to 23 May 2021 and related emails from the Company to the shareholders dated 20 May 2021, 21 May 2021 and 22 May 2021 as prescribed in the agreement relating to the roadmap powers of attorney and/or the commitment letters.

We have not examined and relied upon any other agreements, deeds or any other document entered into by or affecting the Company or any other corporate records of the Company and have not made any other enquiry concerning the Company.

3. We have assumed:

- a. the authenticity, genuineness, correctness and completeness of all documents that we have examined and relied upon, and we have relied upon the conformity of all documents under 2. with the originals thereof and we have relied upon the factual information contained therein, as well as the genuineness of the signatures placed on the documents that we have examined and relied upon;
- b. that the documents referred to under 2. (other than the Documents, the Registration Statement, the March Articles of Association, the Revised Articles of Association and the Pricing Resolution) are accurate and in full force and effect, that the applicable Articles of Association were accurate and in full force and effect on the dates of the applicable Resolutions and that the drafts of the Documents, the Registration Statement, Revised Articles of Association and the Pricing Resolution will be or have been executed in the form reviewed or prepared by us, subject only to the finalisation of the par-value of the common shares in the capital of the Company, and that the Registration Statement has been declared effective by the SEC pursuant to the Securities Act in that form;

- c. that on the date of the Deed of Issue the assumptions made in this opinion letter will be correct and the Pricing Resolution and the Revised Articles of Association will be accurate and in full force and effect;
 - d. that the Deed of Issue has been validly signed and executed for and on behalf of the Company;
 - e. that to the extent any of the documents under 2. were or will be executed by way of an electronic signature, the parties to the documents have agreed upon the method used for electronic signing and the method used for electronic signing is sufficiently reliable (*voldoende betrouwbaar*) for the purpose for which the signatures are used and the circumstances of the matter in accordance with section 3:15 of the Dutch Civil Code;
 - f. that the Offering, to the extent made in the Netherlands, has been, is and will be made in conformity with Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017, the Dutch Act on Financial Supervision (*Wet op het financieel toezicht*) and the rules promulgated thereunder;
 - g. that nothing in this opinion is affected by the provisions of the laws of any jurisdiction other than the Netherlands; and
 - h. that the Documents have been entered into for bona fide commercial reasons.
4. We do not express an opinion on matters of fact, the operational rules and procedures of any clearing or settlement system or agency, matters of law of any jurisdiction other than the laws currently in force in the European territory of the Kingdom of the Netherlands nor on tax, anti-trust law, financial regulations, insider dealing, data protection, unfair trade practices, market abuse laws, sanctions or international law, including, without limitation, the laws of the European Union, except to the extent the laws of the European Union (other than anti-trust and tax law) have direct force and effect in the Netherlands. No opinion is given on commercial, accounting, tax or non-legal matters or on the ability of the parties to meet their financial or other obligations under the Documents. We assume that there are no facts not disclosed to us which would affect the conclusions in this opinion. We have not investigated or verified any matters of fact other than expressly set out in this opinion.
5. Based on the foregoing and subject to the qualifications set out below, we are of the opinion that:
- a. **Status**—The Company is duly incorporated as a private company with limited liability (*besloten vennootschap met beperkte aansprakelijkheid*) and, upon the valid execution of the Deed of Conversion, shall be validly existing as a public limited company (*naamloze vennootschap*) under Dutch law.
 - b. **Offer Shares** – When issued and accepted in accordance with the Resolutions and the Documents and once the Company receives payment in full for the Offer Shares as set out in the Documents, the Offer Shares shall be validly issued, fully paid and non-assessable.
6. This opinion is subject to the following qualifications:
- a. This opinion is limited by bankruptcy (*faillissement*), moratorium (*surseance van betaling*), fraudulent conveyance (*Actio Pauliana*), intervention, recovery and resolution measures by regulatory or other authorities or governmental bodies in relation to financial enterprises or their affiliated entities, other insolvency proceedings and other and similar laws relating to or affecting creditors' rights generally and any arrangement, reconstruction, compromise or private restructuring plan in connection with the Act on Court Confirmation of Extrajudicial Restructuring Plans (*Wet Homologatie Onderhands Akkoord*).
 - b. The validity, enforceability and effectiveness of the Documents may be limited or affected by rules of force majeure (*niet toerekenbare tekortkoming*), reasonableness and fairness (*redelijkheid en billijkheid*), suspension (*opschorting*), dissolution (*ontbinding*), unforeseen circumstances (*onvoorziene omstandigheden*), prescription (*verjaring*), vitiated consent (i.e. duress (*bedreiging*), fraud (*bedrog*), abuse of circumstances (*misbruik van omstandigheden*), error (*dwaling*)), set-off (*verrekening*), claims based on tort (*onrechtmatige daad*) and other defences afforded by Dutch law to obligors generally.

- c. The term “non-assessable” has no equivalent legal term under Dutch law (or the Dutch language). For purposes of this opinion letter such term should be interpreted to mean that the Company or its creditors do not have a right to require the holder of any Offer Share to pay them any amount in addition to the amount required for the share to be fully paid (without prejudice to claims based on tort (*onrechtmatige daad*)).
- d. Any merger (*fusie*) involving the Company as disappearing entity or the (voluntary) dissolution (*ontbinding*), de-merger (*splitsing*) or conversion (*omzetting*) of the Company must be notified to the trade register of the Chamber of Commerce. Furthermore, under Dutch law, a bankruptcy or a (provisional) suspension of payment is retroactive to 00.00 hours on the date of the bankruptcy or (provisional) suspension of payment judgment. The clerk of the bankruptcy court is under an obligation to keep a public register in which, among others, extracts from the court orders by which a bankruptcy order is declared are registered. Based on (i) the confirmations in the Resolutions, (ii) our online enquiry today of the Dutch Central Insolvency Register (*Centraal Insolventie Register*) and EU insolvency registrations with the Dutch Central Insolvency Register on insolventies.rechtspraak.nl, that the Company is not subjected to any one or more of the insolvency proceedings listed in Annex A to Regulation (EU) 2015/848 on insolvency proceedings (recast) (as may be amended) and (iii) the confirmation obtained by telephone as of the date of this opinion letter from the Chamber of Commerce, we have been informed that no petition has been presented to or order has been made by a court for the bankruptcy or moratorium of payment and that no resolutions have been taken by the Company to merge, dissolve, demerge or convert the Company. However, this does not constitute conclusive evidence that the Company is not declared bankrupt or is not dissolved (*ontbonden*), merged (*gefuseerd*), demerged (*gesplitst*) or converted (*omgezet*) because the notification of such actions to the trade register of the Chamber of Commerce or the proper registration of a bankruptcy is not condition to effectiveness hereof.
- e. Pursuant to section 2:98c of the Dutch Civil Code, a public limited company (*naamloze vennootschap*) (or its subsidiaries) may not create or grant any indebtedness, covenants, liabilities, undertakings, security interests or guarantees, whether alone or jointly with others as principal guarantor or otherwise in whatever name or style, with a view to the subscription, payment of or acquisition of any of the shares in such public limited liability company or in any direct or indirect parent company of the Company or to refinance any indebtedness incurred for such subscription or acquisition, other than in accordance with the section. Based on the content of the Documents, we have no reason to believe that any financial assistance issues as contemplated by this section of the Dutch Civil Code will arise. However, it is a matter of fact whether any security or guarantees have been granted by the Company (or its subsidiaries) with a view to the subscription, payment of or acquisition of any of the shares in the capital of the Company and therefore we cannot confirm this.
- f. Section 2:7 of the Dutch Civil Code entitles companies to invoke the nullity of a legal act (*ultra vires*) if such legal act (*rechtshandeling*) cannot serve to realise the objects of such company and the other parties thereto knew, or should have known without an investigation of their own (*wist of zonder eigen onderzoek moest weten*), that such objects have been exceeded. The nullity can only be invoked by the company itself (or the trustee (*curator*) in bankruptcy) and not by the other parties involved, if the aforementioned requirements are met. The Dutch Supreme Court (*Hoge Raad der Nederlanden*) has ruled that in determining whether the objects of a legal entity are transgressed, not only the description of the objects in that legal entity’s articles of association (*statuten*) is decisive, but all (relevant) circumstances must be taken into account, in particular whether the interests of the legal entity were served by the transaction. In practice, the concept of *ultra vires* has rarely been applied in decisions by Dutch courts. Only under exceptional circumstances have transactions been considered to be *ultra vires* and consequently have been annulled. Nullification of a transaction can result in (internal) liability of the managing directors towards the legal entity. Based on the objects clauses contained in the Articles of Association, we have no reason to believe that, by entering into the Documents, the Company transgressed or would transgress, as applicable, the description of the objects contained in the Articles of Association. However, because this is a matter of fact, we cannot assess whether there are other relevant circumstances that must be taken into account, in particular whether the interests of the Company are served by entering into the Documents.

7. The foregoing opinions are limited in all respects to and are to be construed and interpreted in accordance with Dutch law as they stand at today's date and as they are presently interpreted under published authoritative case law as at present in effect. No undertaking is assumed on our part to revise, update or amend this opinion in connection with or to notify or inform parties with a right to rely on this opinion of, any developments and/or changes of Dutch law subsequent to the date of this opinion.
8. This opinion letter:
 - a. expresses and describes Dutch legal concepts in English and not in their original Dutch terms. These concepts may not be identical to the concepts described by the English translations; consequently this opinion is issued and may only be relied upon on the express condition that any issues of interpretation or liability issues arising under this opinion letter will be governed by Dutch law and be brought before the courts of Amsterdam, the Netherlands;
 - b. speaks as of the date stated above;
 - c. is strictly limited to the matters set forth herein and no opinion may be inferred or implied beyond that expressly stated herein; and
 - d. is an exhibit to the Registration Statement and may be relied upon for purpose of the Offering only. Its contents and existence may not be disclosed to any other person, company, enterprise or institution other than the Company, other than as an exhibit to the Registration Statement (in each case together with the Registration Statement).
9. The professional indemnity insurance policy issued by Beazley Group and others, c/o Marsh Limited, Tower Place, Lower Thames Street London EC3R 5BU, applies to all professional work, advice and services provided by us to you. Our total liability for a particular claim is limited to the amount paid under our professional indemnity insurance for that claim, increased by the amount of the deductible under that insurance.
10. We consent to filing this opinion letter as an exhibit to the Registration Statement and to the references to Dentons Europe LLP under the heading "Legal Matters" in the Registration Statement. In giving the consent set out in the previous sentence, we do not thereby admit or imply that we are in the category of persons whose consent is required under Section 7 of the Securities Act or any rules and regulations of the SEC promulgated thereunder.
11. This opinion is given by Dentons Europe LLP. In this opinion the expressions "we", "us" and "our" and like expressions should be construed accordingly.

Yours faithfully,

/S/ Dentons Europe LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-1 MEF of our report dated May 26, 2021 (June 8, 2021 as to the effects of the stock split and change in par value described in Note 1), relating to the financial statements of ATAI Life Sciences B.V., included in Registration Statement No. 333-255383 on Form S-1 of ATAI Life Sciences B.V. We also consent to the reference to us under the heading “Experts” in such Registration Statement.

/s/ DELOITTE & TOUCHE LLP

Parsippany, NJ

June 17, 2021

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of ATAI Life Sciences B.V of our report dated March 9, 2021 relating to the financial statements of COMPASS Pathways plc, which appears in Amendment No. 5 to the Registration Statement on Form S-1 (No. 333-255383) of ATAI Life Sciences B.V. We also consent to the reference to us under the heading “Experts” in Amendment No. 5 to the Registration Statement on Form S-1 (No. 333-255383) incorporated by reference in this Registration Statement.

/s/ PricewaterhouseCoopers LLP
Reading, United Kingdom
June 17, 2021