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

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

Reading International, Inc.

(Exact name of registrant as specified in its charter)

Nevada

95-3885184

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

189 Second Avenue, Suite 2S New York, New York

10003

(Address of Principal Executive Offices)

(Zip Code)

Reading International, Inc. 2020 Stock Incentive Plan

(Full title of the plan)

S. Craig Tompkins

General Counsel

Reading International, Inc.

189 Second Avenue, Suite 2S

New York, New York 10003

(Name and address of agent for service)

(213) 235-2240

(Telephone number, including area code, of agent for service)

Copies to:

Michael J. Bonner

Greenberg Traurig, LLP

10845 Griffith Peak Drive, Suite 600

Las Vegas, Nevada 89135

(702) 792-3773

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

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.

**REGISTRATION OF ADDITIONAL SECURITIES
PURSUANT TO GENERAL INSTRUCTION E OF FORM S-8
EXPLANATORY NOTE**

This registration statement (this “Registration Statement”) is being filed to register an additional 971,807 shares of the registrant’s Class A Nonvoting Common Stock, \$0.01 par value (“Class A Stock”) of Reading International, Inc. (the “Registrant”) which may be offered or sold from time to time pursuant to the Reading International, Inc. 2020 Stock Incentive Plan (as amended, the “Plan”).

Pursuant to General Instruction E of Form S-8, the contents of the Registrant’s Registration Statement on Form S-8 (File No. 333-254929) filed for the Plan with the Securities and Exchange Commission (the “Commission”) on March 31, 2021 are incorporated by reference herein, except as supplemented by the information below.

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

Item 3. Incorporation of Document by Reference.

The following documents have previously been filed by the Registrant with the Commission and are incorporated herein by reference:

- (a) The Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the Commission on March 29, 2024.

- (b) The description of the Registrant’s Common Stock set forth under the caption “Description of the Registrant’s Securities Registered Pursuant to Section 12 of the Securities Exchange Act of 1934” filed as Exhibit 4.6 to the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the Commission on March 29, 2024, including any amendments or reports filed for the purpose of updating such description.

All reports and other documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, prior to the filing of a post-effective amendment to this Registration Statement that indicates that all of the shares of Class A Stock offered under this Registration Statement have been sold or that deregisters all of such shares of Class A Stock then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of the filing of such report or other document. Any statement contained herein or in any report or other document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that the statement contained herein or therein, or in any report or other document forming any part of the Section 10(a) prospectus to be delivered to participants in connection herewith, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 6. Indemnification of Directors and Officers.

Nevada law permits a Nevada corporation, such as the Corporation, to indemnify its directors and officers in certain circumstances. Specifically, Section 78.7502 of the Nevada Revised Statutes provides as follows:

- (1) A corporation may indemnify pursuant to this subsection any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, except an action by or in the right of the corporation, by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise or as a manager of a limited-liability company, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with the action, suit or proceeding if the person: (a) is not liable pursuant to Nevada Revised Statutes 78.138; or (b) acted in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, does not, of itself, create a presumption that the person is liable pursuant to Nevada Revised Statutes 78.138 or did not act in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the corporation, or that, with respect to any criminal action or proceeding, he or she had reasonable cause to believe that the conduct was unlawful.
- (2) A corporation may indemnify pursuant to this subsection any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise or as a manager of a limited-liability company, against expenses, including amounts paid in settlement and attorneys' fees actually and reasonably incurred by the person in connection with the defense or settlement of the action or suit if the person: (a) is not liable pursuant to Nevada Revised Statutes 78.138; or (b) acted in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the corporation. Indemnification pursuant to this section may not be made for any claim, issue or matter as to which such a person has been adjudged by a court of competent jurisdiction, after exhaustion of any appeals taken therefrom, to be liable to the corporation or for amounts paid in settlement to the corporation, unless and only to the extent that the court in which the action or suit was brought or other court of competent jurisdiction determines upon application that in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such expenses as the court deems proper.
- (3) Any discretionary indemnification pursuant to this section, unless ordered by a court or advanced pursuant to subsection 2 of Nevada Revised Statutes 78.751, may be made by the corporation only as authorized in each specific case upon a determination that the indemnification of a director, officer, employee or agent of a corporation is proper under the circumstances. The determination must be made by: (a) the stockholders; (b) the board of directors, by majority vote of a quorum consisting of directors who were not parties to the action, suit or proceeding; or (c) Independent legal counsel, in a written opinion, if: (1) A majority vote of a quorum consisting of directors who were not parties to the action, suit or proceeding so orders; or (2) A quorum consisting of directors who were not parties to the action, suit or proceeding cannot be obtained."

These provisions are not exclusive and permit the indemnification of such persons as may also be provided in a corporation's articles of incorporation, bylaws, agreement, vote of the stockholders or disinterested directors or otherwise. Article VII of the Company's bylaws provides for the indemnification of the Company's officers, directors, employees and agents to the extent and under the circumstances permitted by Sections 78.7502 and 78.751 of the Nevada Revised Statutes

Item 8. Exhibits

Exhibit No. Description

5.1*	<u>Opinion of Greenberg Traurig, LLP.</u>
10.1	<u>Reading International, Inc. 2020 Stock Incentive Plan (incorporated by reference to Appendix A of registrant's Proxy Statement filed on November 6, 2020).</u>
10.2	<u>First Amendment to the 2020 Stock Incentive Plan (incorporated by reference to Exhibit 10.1 of the registrant's Form 8-K filed on December 13, 2023).</u>
23.1*	<u>Consent of Greenberg Traurig, LLP (contained in Exhibit 5.1 to this Registration Statement).</u>
23.2*	<u>Consent of Grant Thornton LLP, Independent Registered Public Accounting Firm.</u>
24.1*	<u>Power of Attorney (included in signature page hereto).</u>
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 Culver City, State of California, on March 29, 2024.

Reading International, Inc.

By: /s/ Gilbert Avanes
Name: Gilbert Avanes
Title: Executive Vice President, Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Gilbert Avanes and Ellen M. Cotter, and each or any one of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, severally, for him or her and in his or her name, place and stead, 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 other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their, 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 below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated:

SIGNATURE	TITLE	DATE
<u>/s/ Ellen M. Cotter</u> Ellen M. Cotter	President, Chief Executive Officer and Vice Chair of Board and Director (Principal Executive Officer)	March 29, 2024
<u>/s/ Gilbert Avanes</u> Gilbert Avanes	Executive Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer)	March 29, 2024
<u>/s/ Steve Lucas</u> Steve Lucas	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	March 29, 2024
<u>/s/ Margaret Cotter</u> Margaret Cotter	Executive Vice President Real Estate and Chair of the Board and Director	March 29, 2024
<u>/s/ Guy W. Adams</u> Guy W. Adams	Director	March 29, 2024
<u>/s/ Douglas J. McEachern</u> Douglas J. McEachern	Director	March 29, 2024
<u>/s/ Dr. Judy Coddling</u> Dr. Judy Coddling	Director	March 29, 2024

March 29, 2024

Reading International, Inc.
189 Second Avenue, Suite 2S
New York, New York 10003

*Re: Registration on Form S-8 for the Reading International, Inc.
2020 Stock Incentive Plan*

Ladies and Gentlemen:

On or about the date hereof, Reading International, Inc., a Nevada corporation (the "Company"), transmitted for filing with the Securities and Exchange Commission (the "Commission") a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement relates to the issuance, offering and/or sale by the Company of up to an aggregate of 971,807 additional shares of Class A nonvoting common stock, par value \$0.01 per share (the "the "Shares"), of the Company, reserved for issuance from time to time under the Company's 2020 Stock Incentive Plan (as amended, the "Plan"). We have acted as counsel to the Company in connection with the preparation and filing of the Registration Statement.

In connection with the preparation of the Registration Statement and this opinion letter, we have examined the proceedings taken by the Company in connection with the adoption of the Plan and the authorization of the issuance of the Shares, and such documents as we have deemed necessary to render this opinion. For the purpose of the opinion rendered below, we have assumed that in connection with the issuance of the Shares, the Company will receive consideration in an amount not less than the aggregate par value of the Shares covered by each such issuance.

In rendering the opinions set forth below, we have assumed without investigation the genuineness of all signatures and the authenticity of all documents submitted to us as originals, the conformity to authentic original documents of all documents submitted to us as copies, and the veracity of all documents submitted to us. As to questions of fact material to the opinions hereinafter expressed, we have relied upon the representations and warranties of the Company made in the documents submitted to us.

Based upon the foregoing examination, and subject to the qualifications set forth below, we are of the opinion that the Shares have been duly authorized and, when issued, delivered and paid for in accordance with the provisions of the Plan, will be validly issued, fully paid and non-assessable.

The opinions expressed above are limited to the Chapter 78 of the Nevada Revised Statutes which includes the statutory provisions thereof as well as all applicable provisions of the Constitution of the State of Nevada and reported judicial decisions interpreting these laws. Our opinion is rendered only with respect to laws, and the rules, regulations and orders thereunder, which are currently in effect.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to us in the Registration Statement. In giving this consent, we do not thereby admit that we are included within the category of persons whose consent is required by Section 7 of the Act and the rules and regulations promulgated thereunder.

Very truly yours,

/s/ Greenberg Traurig, LLP

Greenberg Traurig, LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated March 29, 2024 with respect to the consolidated financial statements of Reading International, 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

Los Angeles, California
March 29, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)Reading International, 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 (2)	Maximum Aggregate Offering Price (3)	Fee Rate	Amount of Registration Fee
Equity	Class A Nonvoting Common Stock, par value \$0.001 per share	457(c) and (h)	971,807	\$1.85	\$1,797,842.95	\$0.00014760	\$265.36
Total Offering Amounts							\$265.36
Total Fee Offsets(4)							--
Net Fee Due							\$265.36

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also registers, in addition to the number of shares stated above, an indeterminate number of additional shares of Class A Nonvoting Common Stock, \$0.01 par value ("Class A Stock") of the registrant which may become issuable under the Reading International, Inc. 2020 Stock Incentive Plan (the "Plan") in connection with certain corporate transactions or events, including any recapitalization, reorganization, merger, consolidation, spin-off, stock dividend, stock split, or any other similar transaction effected which results in an increase in the number of the outstanding shares of Class A Stock.

(2) Calculated solely for the purpose of computing the registration fee with respect to the 971,807 authorized and unissued shares of Class A Stock under the Plan, under Rule 457(c) on the basis of the average of the high (\$1.92) and low (\$1.77) sales prices per share of Class A Stock as reported on The NASDAQ Capital Market on March 26, 2024.

(3) Estimated solely for purposes of calculating the registration fee in accordance with Rule 457(c) and (h) under the Securities Act.

(4) The Registrant does not have any fee offsets.