



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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

AUDIOCODES LTD.

(Exact name of registrant as specified in its charter)

Israel	Not applicable
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
6 Ofra Haza Street, Park Naimi Building A Or Yehuda 6032303, Israel	Not applicable
(Address of Principal Executive Offices)	(Zip Code)

AudioCodes Ltd. 2008 Equity Incentive Plan, as amended
(Full title of the plan)

AudioCodes Inc.
80 Kingsbridge Road
Piscataway, New Jersey 08854
(Name and address of agent for service)

+1-888-586-4743
(Telephone number, including area code, of agent for service)

Copy to:

Julia A. Thompson
Latham & Watkins LLP
555 11th Street, NW
Suite 1000
Washington, DC 20004
Telephone: (202) 637-2200
Facsimile: (202) 637-2201

Itamar Rosen, Adv.
Chief Legal Officer and Company Secretary
AudioCodes Ltd.
6 Ofra Haza Street, Park Naimi Building A
Or Yehuda 6032303, Israel
Telephone: (972)-3-976-4099
Facsimile: (972) 3-976-4044

Aaron M. Lampert
Daniel Kahn
Goldfarb Gross Seligman & Co.
Azrieli Center, Round Tower
Tel Aviv 6701101, Israel
Telephone: (972) 3-6074444
Facsimile: (972) 3-6074566

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. ☐

EXPLANATORY NOTE

The purpose of this Registration Statement on Form S-8 is to register an additional 2,000,000 ordinary shares, nominal value NIS 0.01 per share (“Ordinary Shares”), of AudioCodes Ltd. (the “Registrant”) for issuance pursuant to awards under the AudioCodes Ltd. 2008 Equity Incentive Plan, as amended (the “Plan”). In accordance with General Instruction E of Form S-8, the contents of (i) the Registrant’s Registration Statement on [Form S-8](#) (File No. 333-160330), filed with the Securities and Exchange Commission (the “Commission”) on June 30, 2009, to register 2,009,122 Ordinary Shares for issuance pursuant to awards under such Plan, (ii) the Registrant’s Registration Statement on [Form S-8](#) (File No. 333-170676), filed with the Commission on November 18, 2010, to register an additional 2,000,000 Ordinary Shares for issuance pursuant to awards under such Plan, (iii) the Registrant’s Registration Statement on [Form S-8](#) (File No. 333-190437), filed with the Commission on August 7, 2013, to register an additional 2,000,000 Ordinary Shares for issuance pursuant to awards under such Plan, (iv) the Registrant’s Registration Statement on [Form S-8](#) (File No. 333-210438), filed with the Commission on March 29, 2016, to register an additional 2,000,000 Ordinary Shares for issuance pursuant to awards under such Plan, (v) the Registrant’s Registration Statement on [Form S-8](#) (File No. 333-230388), filed with the Commission on March 19, 2019, to register an additional 2,000,000 Ordinary Shares for issuance pursuant to awards under such Plan, and (vi) the Registrant’s Registration Statement on [Form S-8](#) (File No. 333-264535), filed with the Commission on April 28, 2022, to register an additional 2,000,000 Ordinary Shares for issuance pursuant to awards under such Plan are each incorporated herein by reference. Effective March 30, 2026, the Registrant amended the Plan to increase the number of Ordinary Shares that may be issued under the Plan to 14,009,122 Ordinary Shares from 12,009,122 Ordinary Shares.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents and information filed with the Commission by the Registrant are incorporated herein by reference:

- the Registrant’s Annual Report on [Form 20-F](#) for the fiscal year ended December 31, 2025; and
- the description of the Registrant’s Ordinary Shares contained in the Registrant’s Registration Statement on Form 8-A (File No. 0-30070) filed with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), on May 21, 1999, including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, after the date of this Registration Statement and prior to the filing of a post-effective amendment indicating that all of the securities offered hereunder have been sold or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be part hereof (in the case of any Report on Form 6-K, if and to the extent the Registrant identifies in the Report that it is being incorporated by reference herein) from the date of filing of such documents. Any statement contained in a document incorporated by reference herein shall be deemed to be modified or superseded for purposes hereof to the extent that a statement contained herein or in any subsequently filed document that is also incorporated by reference herein 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 8. Exhibits.

The following exhibits are filed herewith as part of this Registration Statement.

Exhibit No.	Description
1.1	Amended and Restated Memorandum of Association of Registrant (incorporated herein by reference to Registrant’s Report on Form 6-K (File No. 000-30070), filed with the Commission on September 15, 2020).
1.2	Amended and Restated Articles of Association of Registrant (incorporated herein by reference to Registrant’s Annual Report on Form 20-F for the fiscal year ended December 31, 2025).
4.1	AudioCodes Ltd. 2008 Equity Incentive Plan (incorporated herein by reference to Registrant’s Annual Report on Form 20-F for the fiscal year ended December 31, 2008).
4.2	Amendment to AudioCodes Ltd. 2008 Equity Incentive Plan, dated October 19, 2010 (incorporated herein by reference to Registrant’s Registration Statement on Form S-8 (File No. 333-170676), filed with the Commission on November 18, 2010).
4.3	Amendment No. 2 to AudioCodes Ltd. 2008 Equity Incentive Plan, dated July 29, 2013 (incorporated herein by reference to Registrant’s Registration Statement on Form S-8 (File No. 333-190437), filed with the Commission on August 7, 2013).
4.4	Amendment No. 3 to AudioCodes Ltd. 2008 Equity Incentive Plan, dated January 1, 2016 (incorporated herein by reference to Registrant’s Registration Statement on Form S-8 (File No. 333-210438), filed with the Commission on March 29, 2016).
4.5	Amendment No. 4 to AudioCodes Ltd. 2008 Equity Incentive Plan, dated March 19, 2019 (incorporated herein by reference to Registrant’s Registration Statement on Form S-8 (File No. 333-230388), filed with the Commission on March 19, 2019).
4.6	Amendment No. 5 to AudioCodes Ltd. 2008 Equity Incentive Plan, dated April 28, 2022 (incorporated herein by reference to Registrant’s Registration Statement on Form S-8 (File No. 333-264535), filed with the Commission on April 28, 2022).
4.7	Amendment No. 6 to AudioCodes Ltd. 2008 Equity Incentive Plan, dated March 30, 2026.
5.1	Opinion of Goldfarb Gross Seligman & Co.
23.1	Consent of Goldfarb Gross Seligman & Co. (included in Exhibit 5.1).
23.2	Consent of Kost Forer Gabbay & Kasierer, a member of Ernst & Young Global.
24.1	Power of Attorney (on signature page).
107	Filing Fees

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 Or Yehuda, Israel, on March 30, 2026.

AUDIOCODES LTD.

By: /s/ Shabtai Adlersberg
Shabtai Adlersberg
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints jointly and severally, SHABTAI ADLERSBERG and NIRAN BARUCH, and each of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and his name, place and stead, and in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting to 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 and about the foregoing, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

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.

Signature	Title	Date
<u>/s/ Doron Nevo</u> Doron Nevo	Chairman of the Board of Directors and Director	March 30, 2026
<u>/s/ Shabtai Adlersberg</u> Shabtai Adlersberg	President, Chief Executive Officer and Director (Principal Executive Officer)	March 30, 2026
<u>/s/ Niran Baruch</u> Niran Baruch	Vice President of Finance and Chief Financial Officer (Principal Financial and Accounting Officer)	March 30, 2026
<u>/s/ Joseph Tenne</u> Joseph Tenne	Director	March 30, 2026
<u>/s/ Itay Makov</u> Itay Makov	Director	March 30, 2026
<u>/s/ Zehava Simon</u> Zehava Simon	Director	March 30, 2026
<u>/s/ Stanley B. Stern</u> Stanley B. Stern	Director	March 30, 2026
<u>/s/ Shira Fayans Birenbaum</u> Shira Fayans Birenbaum	Director	March 30, 2026

Authorized Representative in the United States: March 30, 2026

AUDIOCODES INC.

By: /s/ Shabtai Adlersberg
Shabtai Adlersberg
President and Chief Executive Officer

**AudioCodes Ltd.
Amendment No. 6 to 2008 Equity Incentive Plan**

Effective March 30, 2026, Section 3(a) of the AudioCodes Ltd. 2008 Equity Incentive Plan, as amended (the “Plan”), is hereby further amended to increase the aggregate maximum number of Ordinary Shares, nominal value NIS 0.01 per share (the “Ordinary Shares”), which may be issued under the Plan by 2,000,000 Ordinary Shares, such that, subject to Section 16 of the Plan, the aggregate maximum number of Ordinary Shares which may be issued under the Plan following this amendment shall be 14,009,122 Ordinary Shares.

GOLDFARB
GROSS
SELIGMAN

Established 1930

March 30, 2026

AudioCodes Ltd.
Naimi Park, Building A
6 Ofra Haza Street
Or Yehuda 6032303
Israel

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the “Registration Statement”) to be filed on or about the date hereof with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “Act”), on behalf of AudioCodes Ltd. (the “Company”), relating to an additional 2,000,000 of the Company’s Ordinary Shares, par value NIS 0.01 per share (the “Shares”), issuable upon the exercise or conversion of awards granted or to be granted under the Company’s 2008 Equity Incentive Plan, as amended (the “Plan”).

This opinion is being furnished in connection with the requirements of Items 601(b)(5) and (b)(23) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus that is a part of the Registration Statement, other than as expressly stated herein with respect to the issuance of the Shares.

We are members of the Israel Bar and we express no opinion as to any matter relating to the laws of any jurisdiction other than the laws of Israel.

In connection with this opinion, we have examined such corporate records, other documents and such questions of Israeli law as we have considered necessary or appropriate for the purposes of this opinion. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all copies submitted to us, the authenticity of the originals of such copies, the due constitution of the Company’s board of directors and, as to matters of fact, the accuracy of all statements and representations made by the directors and officers of the Company. We have also assumed that each individual grant under the Plan that will be made after the date hereof will be duly authorized by all necessary corporate action.

Based on the foregoing and subject to the limitations, qualifications and assumptions stated herein, we advise you that, in our opinion, the Shares have been duly authorized and when, and if, paid for and issued in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

This opinion is rendered as of the date hereof, and we undertake no obligation to advise you of any changes in applicable law or any other matters that may come to our attention after the date hereof that may affect this opinion.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. This consent is not to be construed as an admission that we are a person whose consent is required to be filed with the Registration Statement under the provisions of the Act.

Very truly yours,

/s/ Goldfarb Gross Seligman & Co.
Goldfarb Gross Seligman & Co.

Electra Tower, 98 Yigal Alon St., Tel Aviv, 6789141, Israel | 03-608-9999
Round Tower, 1 Azrieli Center, Tel Aviv, 6701101, Israel | 03-607-4444
Mühlebachstrasse 86, 8008 Zurich

www.goldfarb.com
info@goldfarb.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the AudioCodes Ltd. 2008 Equity Incentive Plan, as amended, of our reports dated March 30, 2026, with respect to the consolidated financial statements of AudioCodes Ltd., and the effectiveness of internal control over financial reporting of AudioCodes Ltd. included in its Annual Report (Form 20-F) for the year ended December 31, 2025, filed with the Securities and Exchange Commission.

Tel Aviv, Israel
March 30, 2026

/s/ KOST, FORER, GABBAY & KASIERER
A member of EY Global

CALCULATION OF FILING FEE TABLES

S-8

AudioCodes Ltd.

Table 1: Newly Registered Securities

Security Type	Security Class Title	Notes	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares	(1)	Other	2,000,000	\$ 8.41	\$16,820,000.00	0.0001381	\$ 2,322.85
Total Offering Amounts:						\$16,820,000.00		2,322.85
Total Fee Offsets:								0.00
Net Fee Due:								\$ 2,322.85

Offering Note(s)

(1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 (this “Registration Statement”) shall also cover an additional indeterminable number of ordinary shares which become issuable under the AudioCodes Ltd. 2008 Equity Incentive Plan, as amended (the “Plan”), by reason of any future share dividend, share split, recapitalization or other similar transaction effected without the receipt of consideration which results in an increase in the number of outstanding ordinary shares.

Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act, based upon \$8.41, the average of the high and low sales prices of the registrant’s ordinary shares on the NASDAQ Global Select Market on March 27, 2026.

Additional ordinary shares authorized for issuance pursuant to awards made under the Plan as a result of a recent amendment to the Plan.

The registrant does not have any fee offsets.