

As filed with the Securities and Exchange Commission on December 2, 2022

Registration No. 333-

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Foresight Autonomous Holdings Ltd.

(Exact name of registrant as specified in its charter)

State of Israel

(State or other jurisdiction of
incorporation or organization)

Not applicable

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

7 Golda Meir, Ness Ziona, 7414001 Israel
(Address of Principal Executive Offices)

Foresight Autonomous Holdings Ltd. 2016 Equity Incentive Plan
(Full title of the plan)

Sullivan & Worcester LLP
1633 Broadway, New York, NY 10019
212-660-5000

(Name, address and telephone number of agent for service)

COPIES TO:

Oded Har-Even, Esq.
Ron Ben-Bassat, Esq.
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1633 Broadway
New York, NY 10019
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Gregory Irgo, Adv.
Lipa Meir & Co
2 Weitzman St
Tel Aviv 6423902, Israel
(972) 3-607-0690

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 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. ☐

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EXPLANATORY NOTE

The purpose of this Registration Statement on Form S-8, or the Registration Statement, is to register 18,500,000 additional Ordinary Shares of Foresight Autonomous Holdings Ltd., the “Registrant” or the “Company,” to be reserved for issuance under the Foresight Autonomous Holdings Ltd. 2016 Equity Incentive Plan, or the “Plan,” which are in addition to the 41,923,073 Ordinary Shares under the Plan registered on the Company’s Registration Statements on Form S-8 filed by the Registrant with the Securities and Exchange Commission, or the “Commission,” on June 26, 2020 (Commission File No. 333- 239474) and on February 15, 2019 (Commission File No. 333-229716), or the “Prior Registration Statements.”

This Registration Statement relates to securities of the same class as those to which the Prior Registration Statements relate and is submitted in accordance with General Instruction E to Form S-8 regarding registration of Additional Securities. Pursuant to Instruction E of Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference and made part of this Registration Statement, except as amended hereby.

The increase in the number of Ordinary Shares authorized for issuance under the Plan was approved by the board of directors of the Company on November 24, 2022.

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PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information required in Part I of this registration statement have been or will be sent or given to participating employees of the Plan as specified in Rule 428(b)(1) under the Securities Act of 1933, as amended, or the Securities Act, in accordance with the rules and regulations of the United States Securities and Exchange Commission, or the Commission. Such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 of the Securities Act. These documents and the documents incorporated by reference into this Registration Statement pursuant to Item 3 of Part II of this registration statement, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following additional documents, which have been filed by the Registrant with the Commission are incorporated by reference in and made a part of this Registration Statement, as of their respective dates:

- (a) The Registrant's Annual Report on [Form 20-F](#) for the fiscal year ended December 31, 2021, filed with the Commission on March 31, 2022;
- (b) The Registrant's Reports on Form 6-K furnished to the Commission on [January 5, 2022](#) (with respect to the first two paragraphs and the section titled "Forward-Looking Statements"), [January 10, 2022](#) (with respect to the first two paragraphs and the section titled "Forward-Looking Statements"), [January 12, 2022](#) (with respect to the first two paragraphs and the section titled "Forward-Looking Statements"), [January 31, 2022](#) (with respect to the first three paragraphs and the section titled "Forward-Looking Statements"), [January 31, 2022](#), [February 10, 2022](#) (with respect to the first two paragraphs and the section titled "Forward-Looking Statements"), [February 23, 2022](#) (with respect to the first two paragraphs and the section titled "Forward-Looking Statements"), [March 31, 2022](#) (with respect to the first two paragraphs, the sections titled "Fourth Quarter 2021 Financial Results," "Full Year 2021 Financial Results," "Balance Sheet Highlights," "Fourth Quarter Corporate Highlights," "Use of Non-GAAP Financial Results," and "Forward-Looking Statements," and the financial statements in the press release attached as Exhibit 99.1 to the Form 6-K), [May 2, 2022](#), [May 25, 2022](#), [May 26, 2022](#) (with respect to the first two paragraphs, the sections titled "First Quarter 2022 Financial Results," "Balance Sheet Highlights," "First Quarter Corporate Highlights," and "Forward-Looking Statements," and the GAAP financial statements in the press release attached as Exhibit 99.1 to the Form 6-K), [May 27, 2022](#), [June 14, 2022](#), [June 15, 2022](#) (with respect to the first two paragraphs and the section titled "Forward-Looking Statements" in the press release attached as Exhibit 99.1 to the Form 6-K), [June 27, 2022](#) (with respect to the first four paragraphs and the section titled "Forward-Looking Statements" in the press release attached as Exhibit 99.1 to the Form 6-K), [July 7, 2022](#), [August 1, 2022](#), [August 19, 2022](#) (with respect to the first two paragraphs, the sections titled "Second Quarter 2022 Financial Results," "Balance Sheet Highlights," "Second Quarter Corporate Highlights," and "Forward-Looking Statements," and the GAAP financial statements in the press release attached as Exhibit 99.1, the financial statements attached as Exhibit 99.2, and the management's discussion and analysis attached as exhibit 99.3 to the Form 6-K), [September 1, 2022](#), [September 7, 2022](#) (with respect to the first three paragraphs and the section titled "Forward-Looking Statements" in the press release attached as Exhibit 99.1 to the Form 6-K), [September 13, 2022](#), [September 28, 2022](#) (with respect to the first four paragraphs and the section titled "Forward-Looking Statements" in the press release attached as Exhibit 99.1 to the Form 6-K), [October 20, 2022](#) (with respect to the first, third and fifth paragraphs and the section titled "Forward-Looking Statements" in the press release attached as Exhibit 99.1 to the Form 6-K), [November 16, 2022](#), [November 22, 2022](#) (with respect to the first two paragraphs, the sections titled "Third Quarter and Recent Corporate Highlights," "Third Quarter 2022 Financial Results," "Balance Sheet Highlights," and "Forward-Looking Statements," and the GAAP financial statements in the press release attached as Exhibit 99.1 to the Form 6-K) and [November 25, 2022](#); and
- (c) The description of the Company's Ordinary Shares and ADSs contained in the Company's registration statement on [Form 20-F](#) filed with the SEC pursuant to the Securities Exchange Act of 1934, as amended, or the Exchange Act, on June 1, 2017 (File No. 001-38094), as amended by Exhibit 2.2 to the Registrant's Annual Report on [Form 20-F](#) for the year ended December 31, 2021, and including any further amendment or report filed or to be filed for the purpose of updating such description.

In addition to the foregoing, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, and all reports on Form 6-K subsequently filed by the Registrant which state that they are incorporated by reference herein, prior to the filing of a post-effective amendment which indicates that all securities offered hereunder have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such documents and reports.

Any statement contained in a 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 a statement herein, or in any subsequently filed document which also is or is deemed to be incorporated by reference, 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.

- 4.1 [Articles of Association of Foresight Autonomous Holdings Ltd. \(unofficial English translation from Hebrew original\), filed as part of Exhibit 99.1.1 to Form 6-K filed on August 16, 2019, and incorporated herein by reference.](#)
- 5.1* [Opinion of Lipa Meir & Co.](#)
- 23.1* [Consent of Brightman Almagor Zohar & Co. Certified Public Accountants A Firm in the Deloitte Global Network.](#)
- 23.2* [Consent of Lipa Meir & Co \(included in the opinion filed as Exhibit 5.1 to this Registration Statement\).](#)
- 24.1* [Power of Attorney \(included on signature page\)](#)
- 99.1 [Foresight Autonomous Holdings Ltd. 2016 Equity Incentive Plan \(unofficial English translation from Hebrew original\), filed as Exhibit 4.6 to Form 20-F \(File No. 001-38094\) filed on March 27, 2018, and incorporated herein by reference.](#)
- 107* Filing Fee Table

* filed herewith.

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-8 and has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Ness Ziona, State of Israel, on December 2, 2022.

FORESIGHT AUTONOMOUS HOLDINGS LTD.

By: /s/ Haim Siboni
Name: Haim Siboni
Title: Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Foresight Autonomous Holdings Ltd., hereby severally constitute and appoint Haim Siboni and Eli Yoresh, and each of them individually, our true and lawful attorney to sign for us and in our names in the capacities indicated below any and all amendments or supplements, including any post-effective amendments, to this Registration Statement on Form S-8 and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney full power and authority to do and perform each and every act and thing requisite or necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming our signatures to said amendments to this Registration Statement signed by our said attorney and all else that said attorney may lawfully do and cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement on Form S-8 has been signed below by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Haim Siboni</u> Haim Siboni	Chief Executive Officer and Chairman of the Board (principal executive officer)	December 2, 2022
<u>/s/ Eli Yoresh</u> Eli Yoresh	Chief Financial Officer (principal financial officer and principal accounting officer)	December 2, 2022
<u>/s/ Ehud Aharoni</u> Ehud Aharoni	Director	December 2, 2022
<u>/s/ Daniel Avidan</u> Daniel Avidan	Director	December 2, 2022
<u>/s/ Zeev Levenberg</u> Zeev Levenberg	Director	December 2, 2022
<u>/s/ Vered Raz-Avayo</u> Vered Raz-Avayo	Director	December 2, 2022
<u>/s/ Moshe Scherf</u> Moshe Scherf	Director	December 2, 2022

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SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, as amended, the undersigned, Sullivan & Worcester LLP, the duly authorized representative in the United States of Foresight Autonomous Holdings Ltd., has signed this Registration Statement on Form S-8 on December 2, 2022.

/s/ Sullivan & Worcester LLP
Sullivan & Worcester LLP

Exhibit 5.1



DR. LIPAMEIR	ROY AIZ	RIMON DAYAN	OR BAR GUR	אור בר גור	רומון דין	רועי איז	ד"ר ליפא מאיר
ZURIEL LAVIE	VERED ZLAIKHA	ISHAY LEVANON	RAVID TIV/ISHAI	רביד טיב ישי	ישי לבנון	ורד זליכה	עורכאל לביא
ALON POMERANC	YOSSI MANDELBAUM	TALI KOLODNY	MOR SCHREIBER	מור שרייבר	טלי קולודני	יוסי מנדלבוים	אלון פומרנץ
UZI MOR	SHIMRIT CARMY NAAMAT	RIVKA LAPID	CHEN FISOF	חן פישוהף	רבקה לפיד	שמרית כרמי-נעמט	עזי מור
GARY COPELOVITZ	OMER MEIRI	SHAHAF ROTH-KLEIN	TALYA HERRING	טליה הרנג	שאף רוט-קליין	עמר מאיר	גרי קופלביץ
GAD AZOR	ELAD SHULMAN	IDO ZABOROF	INBAR MENINGER JUHL	ענבר מנינגר יול	עידו זבורוף	אלעד שולמן	גד אזור
EREZ DAR LULU	KARNIT AKRISH	TAL MORAG	NIV MICHAELI	נב מיכאלי	טל מורג	קרנית אקרש	אריז דר לול
YARIV SHALOM	YAARA FRUEND-AVRAHAM	OR SHLOMO NEVO	MAOR TZIDKIYAHU	מאור צדקיהו	אור שלמה נבו	יערה פרוינד-אברהם	ירב שלום
DR. ZIV M. PREIS (II)	GREGORY IRGO	MORIA MIZRAHI	NATALIE SHVA	נסלי שבא	מוריה מזרחי	גרמור אירגו	ד"ר זיו פריז (II)
MICHAEL SCHWARTZ	TAL GRANOT	SHIR DIGMI-TAL			שיר דיגמי-טל	טל גרנות	מיכל שוויץ
SHABTAI MICHAELI	SHUKI LEVI	TZAH COHEN			צח כהן	שוקי לוי	שבטאי מיכאלי
EITAN SHMUELI	ISAAC ANIDJAR	NOF SADEH			נוף סדה	יטחק אנידג'ר	איתן שמואלי
AMIR ZOLTY	DOR AVINERY	TSILL DAHAN KENAN			צליל דהן קינן	דור אבינרי	אמיר זולטי
EREZ TIK	AVELET RAM	EDEN REVIVO			עדן רביבו	אילת רם	אריז תיק
SHIRLEY IFRACH-AZOR	LIHI ELIMELECH	MAOR ZIUKA			מאור זילכה	ליהי אלימלך	שירלי יפרח-אזור
DR. TZIPI ISER ITS'Q	REUT BEITZ	TAL PERI			טל פרי	רעות ביץ	ד"ר ציפי איסר איצ'ק
DAVID OPINSKY	NIR MENAHEM	MARY LIPNITSKY			מריה ליפניטסקי	ניר מנחם	גדי אופינסקי
GALI WEINSTEIN	LILACH HOEK	REUT SHAULI			רעות שאולי	לילך הוק	דוד וינשטיין
DR. YARIV ILAN	RONA HENIG	RAVID AMIKAM			רביד עמיס	חנה הנג	ד"ר יריב אילן
MEIR ELBAUM	GUY MESHULAM	ORLY ACKERSTEIN	EYAL KHAYAT	איל חיאט	אורלי אקרשטיין	גיא מושלם	מאיר אלבוים
TALI LEV (II/III)	YONI SHTAINMETZ	EVE NAVE	RONEN BAHARAV	חנן בהרב	אבי נהר	יוני שטינמץ	טלי לב (II/III)
SYLVIA GAL-YAHAV	ELLA BEN-DOR	Yael GABAI	DR. YEHUDA BEN-MEIR (IV)	ד"ר יהודה בן מאיר (IV)	יעל גבאי	אלה בן-דור	סילביה גל-יהב
SHAY TAMAR	TAL ASULIN-MENAHMOV	NOA STETTNER	DR. IRIT MEVORACH (IV)	ד"ר אירית מבורך (IV)	נועה שטטנר	טל אסולין-מנחמוב	שי תמר

2 WEIZMANN ST. TEL AVIV 6423902 ISRAEL. BET AMOT HASHKAOT, FAX: +972-3-6070666 פקס: PHONE: +972-3-6070600 טלפון: בית אמות השקעות, סלפון: 6423902 ת"א 2

December 2, 2022

Foresight Autonomous Holdings Ltd.
7 Golda Meir St.
Ness Ziona 7403650
Israel

Re: **Foresight Autonomous Holdings Ltd.**

We refer to the Registration Statement on Form S-8 (the "**Registration Statement**") to be filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "**Act**"), on behalf of Foresight Autonomous Holdings Ltd. (the "**Company**"), relating to 18,500,000 of the Company's Ordinary Shares, no par value per share (the "**Shares**"), under the Foresight Autonomous Holdings Ltd. 2016 Equity Incentive Plan (the "**Plan**").

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. 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 documents submitted to us as certified or photostatic copies, the authenticity of the originals of such copies and the due constitution of the Board of Directors of the Company.

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

We hereby consent to the filing of this opinion as part of 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.

Sincerely yours,

/s/ Lipa Meir & Co

Lipa Meir & Co

WWW.LIPAMEIR.CO.IL

(I) NOTARY (II) ADMITTED IN NY (III) ADMITTED IN ENGLAND (IV) OF COUNSEL

EMAIL: LAW@LIPAMEIR.CO.IL

(I) נטריון (II) רשיון ע"ד בני יורק (III) רשיון ע"ד באנגליה (IV) יועץ

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Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the 2016 Equity Incentive Plan of our report dated March 31, 2022, relating to the financial statements of Foresight Autonomous Holdings Ltd. appearing in the Annual Report on Form 20-F of Foresight Autonomous Holdings Ltd. for the year ended December 31, 2021.

/s/ Brightman Almagor Zohar & Co.

Brightman Almagor Zohar & Co.
Certified Public Accountants
A Firm in the Deloitte Global Network

Tel Aviv, Israel
December 2, 2022

Calculation of Filing Fee Tables
Form S-8
(Form Type)

Foresight Autonomous Holdings Ltd.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation	Amount Registered (1)(2)	Proposed Maximum Offering Price Per Share ⁽⁴⁾	Proposed Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Newly Registered Securities								
Fees to Be Paid	Equity	Ordinary shares, no par value ⁽³⁾	Rule 457(c) and 457(h)	18,500,000	\$ 0.14	\$ 2,590,000	\$0.0001102	\$ 286
	Total Offering Amounts					\$ 2,590,000		\$ 286
	Total Fees Previously Paid							\$ 0
	Total Fee Offsets							\$ 0
	Net Fee Due							<u>\$ 286</u>

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, or the Securities Act, this Registration Statement also covers an indeterminate number of additional securities which may be offered and issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or similar transactions.
- (2) Represents Ordinary Shares reserved for issuance upon the exercise of options that may be granted under the plan to which this Registration Statement relates.
- (3) American Depositary Shares, or ADSs, evidenced by American Depositary Receipts, or ADRs, issuable upon deposit of Ordinary Shares, no par value, of Foresight Autonomous Holdings Ltd., are registered on a separate Registration Statement on Form F-6 (File No. 333-217881). Each ADS represents five (5) Ordinary Shares.
- (4) Estimated in accordance with paragraphs (c) and (h) of Rule 457 under the Securities Act solely for the purpose of calculating the registration fee based upon the average of the high and low sales price of an ADS as reported on the Nasdaq Capital Market on November 28, 2022.