As filed with the Securities and Exchange Commission on February 13, 2023

Registration No. 333-

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

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

PLURI INC.
(Exact name of registrant as specified in its charter)

Nevada	**98-0351734**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
MATAM Advanced Technology Park, Building No. 5, Haifa, Israel	**3508409**
(Address of Principal Executive Offices)	(Zip Code)

Pluri Inc. 2019 Equity Compensation Plan
(Full title of the plan)

Nevada Agency and Transfer Company
50 West Liberty Street, Suite 880
Reno, NV 89501
(Name and address of agent for service)

(775) 322-0626
(Telephone number, including area code, of agent for service)

Copy to:

Oded Har-Even
Howard E. Berkenblit
Ron Ben-Bassat
Sullivan & Worcester LLP
1633 Broadway
New York, NY 10019
Tel: (212) 660-3000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated non-accelerated filer, 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 ☐	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 13(a) of the Exchange Act. ☐

EXPLANATORY NOTE

On September 9, 2020, Pluri Inc., or the Company, filed a Registration Statement on Form S-8 (File No. 333- 248685), or the Original Registration Statement, with the Securities and Exchange Commission, or the Commission, to register an aggregate of 4,675,000 common shares of the Company, or the Common Shares, that may be issued pursuant to the Company's 2019 Equity Compensation Plan, or the 2019 Plan.

Pursuant to the 2019 Plan, the number of Common Shares of the Company made available under the 2019 Plan shall not exceed 16% of the number of Common Shares issued and outstanding immediately on a fully diluted basis, as determined in accordance with the 2019 Plan, prior to the grant of awards.

The Company is filing this Registration Statement on Form S-8 to register an additional 3,500,000 Common Shares, which may be issued in connection with securities awards which may hereafter be granted under the 2019 Plan.

Pursuant to General Instruction E to Form S-8, the contents of the Original Registration Statement are incorporated herein by reference, except for Item 3 and Item 8 of Part II of the Original Registration Statement, which are being updated by this registration statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following additional documents, which have been filed by Pluri Inc., or the Company, with the Commission under the Securities Exchange Act of 1934, as amended, or the Exchange Act, are incorporated by reference in and made a part of this registration statement, as of their respective dates:

(a) Our Annual Report on Form 10-K for the year ended June 30, 2022 filed with the SEC on September 21, 2022;

(b) Our Quarterly Reports on Form 10-Q for the quarters ended September 30, 2022 and December 31, 2022, as filed with the SEC on November 10, 2022, and February 13, 2023, respectively;

(c) Our Current Reports on Form 8-K filed with the SEC on July 13, 2022, July 25, 2022, September 29, 2022, October 13, 2022, December 19, 2022, December 28, 2022, January 24, 2023 and February 6, 2023; and

(d) The description of the Company's Common Stock contained in the Registration Statement on Form 8-A filed with the Commission on December 10, 2007, under the Exchange Act, including any 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 Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequently filed by the Company 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.

Exhibit No.	Description
4.1	Composite Copy of the Company's Articles of Incorporation as amended on July 2, 2020 (incorporated by reference to Exhibit 4.1 of our registration statement on Form S-3 filed on July 16, 2020).
4.2	Amended and Restated By-laws as amended on September 10, 2020 (incorporated by reference to Exhibit 3.3 of our annual report on Form 10-K filed on September 10, 2020).
4.3	Articles of Merger between Pluri Inc. and Pluri Inc. (incorporated by reference to Exhibit 3.1 of our current report on Form 8-K filed on July 25, 2022).
5.1*	Opinion of Sullivan & Worcester LLP.
23.1*	Consent of Sullivan & Worcester LLP (contained in the opinion of Sullivan & Worcester LLP filed herewith as Exhibit 5.1).
23.2*	Consent of Kesselman & Kesselman, Independent Registered Public Accounting Firm.
24.1*	Powers of Attorney (included in the signature page to this registration statement).
99.1	The Company's 2019 Equity Compensation Plan (incorporated by reference from the Company's definitive proxy statement on Schedule 14A filed with the Commission on April 25, 2019).

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 the city of Haifa, Israel, on February 13, 2023.

PLURI INC.

By: /s/ Yaky Yanay
Yaky Yanay
Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Pluri Inc., hereby constitute and appoint Yaky Yanay and Chen Franco-Yehuda and each of them singly, our true and lawful attorneys-in-fact, with full power to them in any and all capacities, to sign any and all amendments to this registration statement on Form S-8 (including any post-effective amendments thereto), and to file the same, with exhibits thereto and other documents in connection therewith, with the Commission, hereby ratifying and confirming all that each of said attorneys-in-fact may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Yaky Yanay Yaky Yanay	Chief Executive Officer, President and Director (Principal Executive Officer)	February 13, 2023
/s/ Chen Franco-Yehuda Chen Franco-Yehuda	Chief Financial Officer and (Principal Financial and Accounting Officer)	February 13, 2023
/s/ Zami Aberman Zami Aberman	Chairman of the Board of Directors	February 13, 2023
/s/ Doron Birger Doron Birger	Director	February 13, 2023
/s/ Rami Levi Rami Levi	Director	February 13, 2023
/s/ Prof. Varda Shalev Prof. Varda Shalev	Director	February 13, 2023
/s/ Maital Shemesh-Rasmussen Maital Shemesh-Rasmussen	Director	February 13, 2023

Sullivan
SULLIVAN & WORCESTER

Sullivan & Worcester LLP
1633 Broadway
New York, NY 10019

212 660 3000
sullivanlaw.com

February 13, 2023

Pluri Inc.
MATAM Advanced Technology Park,
Building No. 5, Haifa
Israel 31905

Re: Registration of Shares under the Pluri Inc. 2019 Equity Compensation Plan

Dear Ladies and Gentlemen:

Dear Ladies and Gentlemen:

In connection with the registration under the Securities Act of 1933, as amended (the "**Act**"), by Pluri Inc., a Nevada corporation (the "**Company**"), of 3,500,000 shares of its common stock, par value $0.00001 per share ("**Common Stock**"), that are to be issued under the Company's 2019 Equity Compensation Plan (the "**2019 Plan**"), including shares of common stock issuable upon the exercise of options and vesting and exercise of restricted stock units ("**RSUs**") to be granted pursuant to the provisions of the 2019 Plan (all such shares to be issued thereunder referred to herein as, the "**Registered Shares**"), the following opinion is furnished to you to be filed with the Securities and Exchange Commission (the "**Commission**") as Exhibit 5.1 to the Company's Registration Statement on Form S-8 (the "**Registration Statement**") under the Act.

We have acted as counsel to the Company in connection with the Registration Statement and we have examined originals or copies, certified or otherwise identified to our satisfaction, of the Registration Statement, the Articles of Incorporation of the Company, as currently in effect, the Amended and Restated By-laws of the Company, as currently in effect, the minute books and corporate records of the Company, and such other documents as we have considered necessary and appropriate in order to furnish the opinion hereinafter set forth.

In our examination of the foregoing documents, 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 documents submitted to us as copies, the authenticity of the originals of such latter documents and the legal competence of all signatories to such documents. For purposes of our opinion, we have examined an official compilation of "Title 7 – Business Associations; Securities; Commodities, Chapter – 78 – Private Corporations" of the Nevada Revised Statutes. Such examination was limited to the provisions of such statute only, and did not include any annotations or commentary related thereto. Other than such examination and our examination of the documents indicated above, we have made no other examination in connection with this opinion.

Based on and subject to the foregoing, we are of the opinion that, when issued in accordance with the terms of 2019 Plan and the options, RSUs or other rights granted thereunder, the Registered Shares will be duly authorized, validly issued, fully paid and nonassessable by the Company.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm in the Prospectus forming a part of the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Sullivan & Worcester LLP

Sullivan & Worcester LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Pluri Inc. of our report dated September 21, 2022 relating to the financial statements, which appears in Pluri Inc.'s Annual Report on Form 10-K for the year ended June 30, 2022.

/s/ Kesselman & Kesselman
Certified Public Accountants (Isr.)
A member firm of PricewaterhouseCoopers International Limited

Haifa, Israel
February 13, 2023

Kesselman & Kesselman, Building 25, MATAM, P.O BOX 15084 Haifa, 3190500, Israel, Telephone: +972 -4- 8605000, Fax: +972 -4- 8605001, www.pwc.com/il

Exhibit 107

Calculation of Filing Fee Tables

Form S-8
(Form Type)

PLURI INC.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation	Amount Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(3)	Fee Rate	Amount of Registration Fee
			Newly Registered Securities					
Fees to Be Paid	Equity	Common Stock, par value $0.00001 per share	Rule 457(c) and 457(h)	3,500,000	$ 1.05	$ 3,675,000	$ 0.0001102	$ 404.99
	Total Offering Amounts					$ 3,675,000		$ 404.99
	Total Fees Previously Paid							
	Total Fee Offsets							
	Net Fee Due							

(1) In accordance with Rule 416(a) under the Securities Act of 1933, as amended, or the Securities Act, this registration statement shall be deemed to cover an indeterminate number of additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.

(2) Estimated in accordance with Rules 457(h)(1) and 457(c) promulgated under the Securities Act, solely for the purpose of calculating the registration fee, based on $1.05 the average of the high and low sales prices of the Common Stock on the Nasdaq Capital Market on February 8, 2023.

(3) Represents shares of Common Stock issuable upon stock options or other awards to be granted pursuant to the Pluri Inc. 2019 Equity Compensation Plan.