

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

CollPlant Biotechnologies Ltd.
(Exact name of registrant as specified in its charter)

State of Israel

(state or other jurisdiction of
incorporation or organization)

Not Applicable

(IRS employer
Identification No.)

**4 Oppenheimer, Weizmann Science Park
Rehovot 7670104, Israel**
(Address of Principal Executive Offices) (Zip Code)

Share Ownership and Option Plan (2010)
(Full title of the plan)

**Puglisi & Associates
850 Library Avenue, Suite 204
Newark, Delaware
+1 302 738 6680**
(Name and address of agent for service)

Copies to:

**Mark S. Selinger, Esq.
Gary Emmanuel, Esq.
Eyal Peled, Esq.
Greenberg Traurig, LLP
One Vanderbilt Avenue
New York, NY 10017-3852
Telephone: 212.801.9221**

**Adva Bitan, Adv.
Goldfarb Gross Seligman & Co.
One Azrieli Center, Round Building
Tel Aviv 6701101, Israel
+972 3 607 4520**

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 (this “Registration Statement”) is for CollPlant Biotechnologies Ltd. (the “Registrant”) to register an additional 200,000 ordinary shares, par value NIS 1.50, for issuance under the Registrant’s Share Ownership and Option Plan (2010) (the “Plan”).

In accordance with General Instruction E of Form S-8, the contents of the Registrant’s Registration Statement on Form S-8 (File No. 333-229163), filed with the Securities and Exchange Commission (the “Commission”) on January 8, 2019, are incorporated herein by reference and the information required by Part II is omitted, except as supplemented by the information set forth below.

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PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.*

Item 2. Registrant Information and Employee Plan Annual Information. *

* The documents containing the information specified in this Part I of Form S-8 (plan information and Registrant information and employee plan annual information) will be sent or given to employees as specified by the Commission pursuant to Rule 428(b)(1) of the Securities Act. Such documents are not required to be and are not filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II hereof, 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 documents, which have been filed with or furnished to the SEC by the registrant, are incorporated herein by reference into this Registration Statement:

- (a) the Registrant's Annual Report on [Form 20-F](#) for the fiscal year ended December 31, 2022;
- (b) the Registrant's Reports on Form 6-K filed with the SEC on [January 3, 2023](#), [January 4, 2023](#), [January 24, 2023](#), [March 29, 2023](#), [April 4, 2023](#) and [April 11, 2023](#) (in each case to the extent expressly incorporated by reference into the Registrant's effective registration statements filed by it under the Securities Act); and
- (c) the description of the Registrant's ordinary shares, par value NIS 1.50 per share, included in the registration statement on [Form 8-A](#) filed on January 29, 2018 (File No. 001-38370) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description.

All documents or reports subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, and to the extent designated therein, certain reports on Form 6-K, furnished by the registrant, after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities offered hereby then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents or reports. Any statement in a document or report incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for the purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document or report which also is or is deemed to be 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.

EXHIBIT NO.	DESCRIPTION OF DOCUMENT
3.1	Memorandum of Association of the Registrant (unofficial English translation from Hebrew original) (included as Exhibit 3.1 to our Registration Statement on Form F-1 as filed with the SEC on October 21, 2016, and incorporated herein by reference).
3.2	Amended and Restated Articles of Association of the Registrant, as currently in effect (unofficial English translation from Hebrew original) (included as Exhibit 3.2 to our Registration Statement on Form F-1 as filed with the SEC on October 21, 2016, and incorporated herein by reference).
5.1*	Opinion of Goldfarb Gross Seligman & Co. as to the legality of the securities being registered
23.1*	Consent of Kost Forer Gabbay & Kasierer, a member firm of Ernst & Young Globd
23.2*	Consent of Goldfarb Gross Seligman & Co. (included in Exhibit 5.1)
24.1*	Power of Attorney (included on the signature page of this Registration Statement)
99.1	Employee Share Ownership and Option Plan (2010) (included as Exhibit 99.4 to our Form 6-K as filed with the SEC on April 7, 2020, and incorporated herein by reference).
107*	Filing Fee Table

* 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 Rehovot, Israel, on the 18th day of April 2023.

COLLPLANT BIOTECHNOLOGIES LTD.

By: /s/ Eran Rotem
Name: Eran Rotem
Title: Deputy CEO and Chief Financial Officer

POWER OF ATTORNEY

We, the undersigned officers and directors of CollPlant Biotechnologies Ltd., hereby severally constitute and appoint Yehiel Tal and Eran Rotem and each of them, as 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 SEC, 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 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.

Signatures	Title	Date
<u>/s/ Yehiel Tal</u> Yehiel Tal	Chief Executive Officer (Principal Executive Officer) and director	April 18, 2023
<u>/s/ Eran Rotem</u> Eran Rotem	Deputy CEO and Chief Financial Officer (Principal Financial and Accounting Officer)	April 18, 2023
<u>/s/ Roger Pomerantz</u> Roger Pomerantz	Chairman of the Board	April 18, 2023
<u>/s/ Abraham Havron</u> Abraham Havron	Director	April 18, 2023
<u>/s/ Gili Hart</u> Gili Hart	Director	April 18, 2023
<u>/s/ Elan Penn</u> Elan Penn	Director	April 18, 2023
<u>/s/ Joseph Zarzewsky</u> Joseph Zarzewsky	Director	April 18, 2023
<u>/s/ Hugh Evans</u> Hugh Evans	Director	April 18, 2023
<u>/s/ Alisa Lask</u> Alisa Lask	Director	April 18, 2023

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SIGNATURE OF AUTHORIZED REPRESENTATIVE OF THE REGISTRANT

Pursuant to the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of CollPlant Biotechnologies Ltd., has signed this registration statement on this 18th day of April 2023.

PUGLISI & ASSOCIATES

By: /s/ Donald J. Puglisi
Donald J. Puglisi
Managing Director

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Tel Aviv, April 18, 2023
Our ref: 15981.0

CollPlant Biotechnologies Ltd.
4 Oppenheimer Street
Weizmann Science Park
Rehovot 7670104
Israel

Re: Registration on Form S-8

Ladies and Gentlemen:

We have acted as the Israeli counsel to CollPlant Biotechnologies Ltd., a company organized under the laws of the State of Israel (the "Company"), in connection with its filing of a registration statement on Form S-8 on April 18, 2023 (the "Registration Statement"), under the Securities Act of 1933, as amended, relating to the registration of 200,000 additional ordinary shares of the Company, ILS 1.50 par value (the "Plan Shares"), for future issuance under the Company's Share Ownership and Option Plan (2010), as amended (the "2010 Plan").

In our capacity as counsel to the Company, we have examined originals or copies, satisfactory to us, of the Company's (i) articles of association of the Company, as amended, (ii) the 2010 Plan, and (iii) a resolution of the Company's board of directors. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as copies or facsimiles. As to any facts material to such opinion, to the extent that we did not independently establish relevant facts, we have relied on certificates of public officials and certificates of officers or other representatives of the Company. We are admitted to practice law in the State of Israel and the opinion expressed herein is expressly limited to the laws of the State of Israel.

On the basis of the foregoing, we are of the opinion that the Plan Shares being registered pursuant to the Registration Statement, when issued and paid for in accordance with the 2010 Plan, pursuant to agreements with respect to the 2010 Plan, and pursuant to the terms of the awards that may be granted under the 2010 Plan, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very Truly Yours,

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

1 Azrieli Center, Round Building, Tel Aviv 6701101, Israel
Ampa Tower, Yigal Alon St 98, Tel Aviv-Yafo, 6789141, Israel
Mittelstrasse 14, 8008 Zurich, Switzerland

מרכז עזריאלי אחד, בניין עגול, תל אביב 6701101, ישראל
מגדל אמפא, רחוב יגאל אלון 98, תל אביב 6789141, ישראל

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Employees' Savings Plan of CollPlant Biotechnologies Ltd. of our report dated March 29, 2023, with respect to the consolidated financial statements of CollPlant Biotechnologies Ltd. included in its Annual Report (Form 20-F) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Kost Forer Gabbay & Kasierer

Kost Forer Gabbay & Kasierer
A Member of Ernst & Young Global

Tel Aviv, Israel
April 18, 2023

Calculation of Filing Fee Table

Form S-8
(Form Type)

CollPlant Biotechnologies Ltd.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary shares, par value NIS 1.50 per share, reserved for issuance pursuant to the CollPlant Biotechnologies Ltd. Share Ownership and Option Plan (2010)	457(c); 457(h)	83,195(1)	\$ 7.250(2)	\$ 603,163.75	\$ 0.0001102	\$ 66.47
Equity	Ordinary shares, par value NIS 1.50 per share, reserved for issuance pursuant to options outstanding the CollPlant Biotechnologies Ltd. Share Ownership and Option Plan (2010)	457(h)	116,805(1)	\$ 7.270(3)	\$ 849,172.35	\$ 0.0001102	\$ 93.58
Total Offering Amount			200,000		\$ 1,452,336.10		\$ 160.05
Total Fees Previously Paid							—
Total Fee Offsets							—
Net Fee Due							\$ 160.05

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this registration statement shall also cover any additional ordinary shares that become issuable under the CollPlant Biotechnologies Ltd. Share Ownership and Option Plan (2010) by reason of any stock dividend, stock split, recapitalization or other similar transaction.
- (2) Estimated solely for purposes of calculating the filing fee pursuant to Rule 457 (c) and (h), the aggregate offering price and the fee have been computed upon the basis of the average of the high and low prices per share of the registrant's ordinary shares as reported on the NASDAQ Global Market on April 14, 2023.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act based on \$7.270, the weighted average exercise price per ordinary share (rounded to the nearest cent) of the outstanding option awards under the Plan.