

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

FORM S-8

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**ReWalk Robotics Ltd.**

(Exact name of registrant as specified in its charter)

**Israel**

(State or other jurisdiction of  
incorporation or organization)

**Not Applicable**

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

**3 Hatnufa Street, Floor 6**

**Yokneam Ilit, Israel**

(Address of Principal Executive Offices)

**2069203**

(Zip Code)

**ReWalk Robotics Ltd. Amended and Restated 2014 Incentive Compensation Plan**  
(Full title of the plan)

**ReWalk Robotics, Inc.**  
**200 Donald Lynch Blvd**  
**Marlborough, MA 01752**

(Name and address of agent for service)

**+ 1 (508) 251-1154**

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

**Copies to:**

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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. (Check one):

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 with any new or revised accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

## EXPLANATORY NOTE

ReWalk Robotics Ltd. (the “Company” or the “Registrant”) filed registration statements on Form S-8 (File Nos. 333-199688, 333-221357, 333-230485, and 333-239258) (the “Prior Registration Statements”) with the Securities and Exchange Commission (the “Commission”) on October 29, 2014, November 6, 2017, March 25, 2019, and June 18, 2020, respectively, registering under the Securities Act of 1933, as amended (the “Securities Act”), in the aggregate (taking into account the Company’s one-for-25 reverse share split that became effective on April 1, 2019) 2,016,747 ordinary shares, par value NIS 0.25 (“ordinary shares”), issuable under the Registrant’s Amended and Restated 2014 Incentive Compensation Plan (the “A&R 2014 Plan”).

On March 30, 2022, the Company’s board of directors (the “Board”) approved, subject to shareholder approval, an amendment to the A&R 2014 Plan (the “2022 Amendment”). The 2022 Amendment included, among other things, an increase in the number of ordinary shares issuable under the A&R 2014 Plan by 4,400,000 shares.

At the Company’s 2022 annual meeting of shareholders held on July 27, 2022, the Company’s shareholders approved the 2022 Amendment.

The Company is filing this registration statement on Form S-8 (this “Registration Statement”) with the Commission to register under the Securities Act 4,400,000 ordinary shares, issuable under the A&R 2014 Plan. The additional 4,400,000 ordinary shares consist of the following: (i) 4,400,000 ordinary shares issuable pursuant to awards under the A&R 2014 Plan, which shares were added effective July 27, 2022 and (ii) pursuant to Rule 416 under the Securities Act, an indeterminate number of additional ordinary shares that may become issuable under the terms of the A&R 2014 Plan by reason of any share split, share dividend, recapitalization or other similar transaction effected without the Company’s receipt of consideration, which results in an increase in the number of the Company’s outstanding ordinary shares.

Pursuant to General Instruction E of Form S-8, this Registration Statement hereby incorporates by reference the contents of the Prior Registration Statements, 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.\***

\* As permitted by Rule 428 under the Securities Act, this Registration Statement omits the information specified in Part I of Form S-8. 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) under 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 under the Securities Act. 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. The Registrant will provide a written statement to participants advising them of the availability without charge, upon written or oral request, of the documents incorporated by reference in Item 3 of Part II hereof and including the statement in the preceding sentence. The written statement to all participants will indicate the availability without charge, upon written or oral request, of other documents required to be delivered pursuant to Rule 428(b) under the Securities Act, and will include the address and telephone number to which the request is to be directed.

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## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant are incorporated herein by reference:

- (i) the Registrant's Annual Report on Form 10-K for the year ended December 31, 2021 filed with the Commission on [February 24, 2022](#), and as amended on [May 2, 2022](#) (the "Annual Report");
- (ii) the Registrant's Quarterly Reports on Form 10-Q for the quarters ended March 31, 2022 and June 30, 2022 filed with the Commission on [May 13, 2022](#) and [August 9, 2022](#), respectively;
- (iii) the portions of the Registrant's Definitive Proxy Statement on Schedule 14A filed with the Commission on [June 23, 2022](#), that are specifically incorporated by reference into the Annual Report;
- (iv) the Registrant's Current Reports on Form 8-K (other than portions thereof furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits accompanying such reports that are related to such items) filed with the Commission on [March 16, 2022](#), [April 20, 2022](#), [June 2, 2022](#), [July 21, 2022](#) and [August 2, 2022](#); and
- (v) the description of the Company's ordinary shares contained in Item 1 of the Registration Statement on Form 8-A (File No. 001-36612) filed with the Commission on [September 2, 2014](#), as updated by [Exhibit 4.2 to the Annual Report](#) (Description of the Company's securities registered pursuant to Section 12 of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) and any other amendment or report filed for the purpose of updating that description.

In addition to the foregoing, all documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, subsequent to the effective date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered under this Registration Statement have been sold, or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents. Notwithstanding the foregoing, no information is incorporated by reference in this Registration Statement where such information under applicable forms and regulations of the Commission is not deemed to be "filed" under Section 18 of the Exchange Act or otherwise subject to the liabilities of that section, unless the Company indicates in the report or filing containing such information that the information is to be considered "filed" under the Exchange Act or is to be incorporated by reference into this Registration Statement.

Any statement contained herein or in a document all or a portion of which is 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 contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

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## Item 8. Exhibits.

Exhibit No.	Description
<a href="#">4.1</a>	<a href="#">Specimen share certificate (incorporated by reference to Exhibit 4.1 to the Company's registration statement on Form F-1/A (File No. 333-197344), filed with the Commission on August 20, 2014).</a>
<a href="#">4.2</a>	<a href="#">Fourth Amended and Restated Articles of Association of the Company (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed with the SEC on May 21, 2021).</a>
<a href="#">5.1</a>	<a href="#">Opinion of Goldfarb Seligman &amp; Co., Israeli counsel to the Registrant, as to the validity of the ordinary shares being registered hereunder (including consent).†</a>
<a href="#">23.1</a>	<a href="#">Consent of Kost Forer Gabbay &amp; Kasierer, a member of Ernst &amp; Young Global Limited.†</a>
<a href="#">23.2</a>	<a href="#">Consent of Goldfarb Seligman &amp; Co. (included in Exhibit 5.1).</a>
<a href="#">24.1</a>	<a href="#">Power of Attorney (included in the signature page to this Registration Statement).</a>
<a href="#">99.1</a>	<a href="#">ReWalk Robotics Ltd. Amended and Restated 2014 Incentive Compensation Plan (incorporated by reference to Appendix A to the Company's Definitive Proxy Statement on Schedule 14A filed with the SEC on June 23, 2022).</a>
<a href="#">107</a>	<a href="#">Filing Fee Table.†</a>

† Filed herewith.

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## 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 this 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 Marlborough, Massachusetts, on this 6th day of September, 2022.

### REWALK ROBOTICS LTD.

By: /s/ Larry Jasinski

**Name:** Larry Jasinski

**Title:** Director and Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that each person whose signature appears below hereby constitutes and appoints Larry Jasinski and Almog Adar, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power to act separately and full power of substitution and resubstitution, 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 all other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or either of them or his or her or their substitute or substitutes may lawfully do or cause to be done by virtue hereof. This Power of Attorney may be signed in counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons on September 6, 2022, in the capacities indicated below:

<u>Signature</u>	<u>Title of Capacities</u>
<u>/s/ Larry Jasinski</u> Larry Jasinski	Director and Chief Executive Officer (Principal Executive Officer)
<u>/s/ Almog Adar</u> Almog Adar	Director of Finance (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ Jeff Dykan</u> Jeff Dykan	Chairman of the Board
<u>/s/ Aryeh Dan</u> Aryeh Dan	Director
<u>/s/ Yohanan R Engelhardt</u> Yohanan R Engelhardt	Director
<u>/s/ Yasushi Ichiki</u> Yasushi Ichiki	Director
<u>/s/ Hadar Levy</u> Hadar Levy	Director
<u>/s/ Dr. John William Poduska</u> Dr. John William Poduska	Director
<u>/s/ Randel Richner</u> Randel Richner	Director
<u>/s/ Joseph Turk</u> Joseph Turk	Director
<u>/s/ Wayne B. Weisman</u> Wayne B. Weisman	Director

By: /s/ Almog Adar

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Name: Almog Adar

Title: Director of Finance

September 6, 2022

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WWW.GOLDFARB.COM

September 6, 2022

ReWalk Robotics Ltd.  
3 Hatnufa Street  
P.O. Box 161  
Yokneam Ilit, 2069203  
Israel

Ladies and Gentlemen,

We refer to the Registration Statement on Form S-8 (the “Registration Statement”) filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “Act”), on behalf of ReWalk Robotics Ltd. (the “Company”), relating to 4,400,000 of the Company’s Ordinary Shares, par value NIS 0.25 per share (the “Shares”), issuable under the ReWalk Robotics Ltd. Amended and Restated 2014 Incentive Compensation Plan (the “2014 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, as amended, 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, instruments, other documents, certificates and statements of officers of the Company and such questions of Israeli law as we have considered necessary or appropriate to enable us to render the opinions expressed herein. In such examination, we have assumed the genuineness of all signatures, the legal competency and capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of copies submitted to us, the authenticity of the originals of such copies and, as to matters of fact, the accuracy of all statements and representations made by officers of the Company. We have also assumed that each individual grant under the 2014 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 qualifications, assumptions and limitations stated herein, we are of the opinion that the Shares have been duly authorized by the Company, and, when issued and paid for in accordance with the terms of the 2014 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 Seligman & Co.  
Goldfarb Seligman & Co.



Kost Forer Gabbay & Kasierer  
Menachem Begin 144,  
Tel-Aviv 6492102, Israel

Tel: +972-3-6232525  
Fax: +972-2-5622555  
ey.com

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the registration statement on Form S-8 pertaining to the ReWalk Robotics Ltd. and its subsidiaries 2014 Incentive Compensation Plan of our report dated February 24, 2022, with respect to the consolidated financial statements of ReWalk Robotics Ltd. and its subsidiaries included in its Annual Report (Form 10-K) for the year ended December 31, 2021, filed with the Securities and Exchange Commission.

KOST, FORER, GABBAY &  
KASIERER  
A Member of Ernst & Young Global

Tel Aviv, Israel  
September 6, 2022

## Calculation of Filing Fee Tables

**Form S-8**  
**(Form Type)**

**ReWalk Robotics 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(1)	Proposed Maximum Offering Price Per Unit(2)	Maximum Aggregate Offering Price(2)	Fee Rate	Amount of Registration Fee
Equity	Ordinary shares, par value NIS 0.25	Rules 457(c) and 457(h)	4,400,000	\$ 0.99	\$ 4,356,000.00	0.0000927	\$ 403.80
	<b>Total Offering Amounts</b>				\$ 4,356,000.00		\$ 403.80
	<b>Total Fee Offsets</b>						-
	<b>Net Fee Due</b>						\$ 403.80

(1) This registration statement on Form S-8 (the "Registration Statement") covers 4,400,000 ordinary shares of ReWalk Robotics Ltd. (the "Registrant") issuable pursuant to awards under the Registrant's Amended and Restated 2014 Incentive Compensation Plan (the "A&R 2014 Plan"), which shares were added effective August 2, 2022 in connection with the Registrant's amendment of its 2014 Incentive Compensation Plan (the "2014 Plan"); and (ii) pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), an indeterminate number of additional ordinary shares that may become issuable under the terms of the A&R 2014 Plan by reason of any share split, share dividend, recapitalization or other similar transaction effected without the Registrant's receipt of consideration, which results in an increase in the number of the Registrant's outstanding ordinary shares. Additionally, pursuant to Rule 416(b) under the Securities Act, if prior to the completion of the distribution of the ordinary shares registered under this Registration Statement all ordinary shares are combined by a reverse share split into a lesser number of ordinary shares, the number of undistributed ordinary shares covered by this Registration Statement shall be proportionately reduced.

(2) Estimated pursuant to Rules 457(c) and (h) under the Securities Act solely for purposes of calculating the amount of the registration fee, on the basis of the average high and low trading prices (\$0.97 - \$1.00) of the Registrant's ordinary shares as quoted on the Nasdaq Capital Market on August 31, 2022.