

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

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

**Gamida Cell 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.)
116 Huntington Avenue, 7th Floor Boston, MA	02116
(Address of Principal Executive Offices)	(Zip Code)

2017 Share Incentive Plan (as amended and restated)  
(Full title of the plan)

Gamida Cell Inc.  
116 Huntington Avenue, 7th Floor  
Boston, MA 02116  
Tel: (617) 892-9080

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

*Copies to:*

**Divakar Gupta**  
**Daniel I. Goldberg**  
**Joshua A. Kaufman**  
**Cooley LLP**  
**55 Hudson Yards**  
**New York, NY 10001**  
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**Shachar Hadar**  
**Meitar | Law Offices**  
**16 Abba Hillel Road**  
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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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 <input type="checkbox"/>	Accelerated filer <input type="checkbox"/>
Non-accelerated filer <input checked="" type="checkbox"/>	Smaller reporting company <input checked="" type="checkbox"/>
Emerging growth company <input checked="" type="checkbox"/>	

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

Gamida Cell Ltd. (the “**Registrant**”) is filing this Registration Statement on Form S-8 (the “**Registration Statement**”) with the Securities and Exchange Commission (the “**SEC**”) to register the offering of an additional 7,447,144 of the Registrant’s ordinary shares, NIS 0.01 par value per share (the “**Ordinary Shares**”), pursuant to the Gamida Cell Ltd. 2017 Share Incentive Plan, as amended and restated (the “**2017 Plan**”). These Ordinary Shares are in addition to and of the same class as the Ordinary Shares for which the Registrant’s Registration Statements on Form S-8 were filed with the SEC on November 9, 2018 (File No. 333-228301) and May 8, 2020 (File No. 333-238115) (together, the “**Prior Registration Statements**”). Accordingly, the contents of the Prior Registration Statements are incorporated by reference into this Registration Statement pursuant to General Instruction E of Form S-8, except for Item 8, Exhibits, with respect to which the Exhibit Index below is incorporated herein by reference. These additional Ordinary Shares have become reserved for issuance as a result of the operation of the “evergreen” provisions in the 2017 Plan, which provides that the total number of shares subject to such plan may be increased each year pursuant to a specified formula as set forth in the 2017 Plan.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed by the Registrant with the SEC:

- (a) The Registrant's Annual Report on [Form 10-K](#) for the year ended December 31, 2022, filed with the SEC on March 31, 2023 (File No. 001-38716);
- (b) The Registrant's Quarterly Report on [Form 10-Q](#) for the quarterly period ended March 31, 2023, filed with the SEC on May 15, 2023 (File No. 001-38716);
- (c) The Registrant's Current Report on Form 8-K filed with the Commission on [January 9, 2023](#) (excluding the information furnished under Item 7.01), [January 19, 2023](#), [January 30, 2023](#), [March 20, 2023](#) (excluding the information furnished under Item 7.01 and the exhibit thereto), [March 27, 2023](#) (excluding the information furnished under Item 2.02 and the exhibit thereto), [April 17, 2023](#), [April 21, 2023](#) and [May 15, 2023](#) (excluding the information furnished under Item 2.02 and the exhibit thereto);
- (d) The description of the Registrant's Ordinary Shares contained in the Registrant's registration statement on Form 8-A filed on [October 23, 2018](#) (File No. 001-38716), including any amendments or reports filed for the purposes of updating this description; and
- (e) The contents of the Registrant's Registration Statements on Form S-8 filed with the SEC on [November 9, 2018](#) (File No. 333-228301) and [May 8, 2020](#) (File No. 333-238115) pursuant to which the Registrant previously registered Ordinary Shares for issuance under the 2017 Plan.

All documents, reports and definitive proxy or information statements filed pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (other than Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items) on or 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 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. Any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes that statement. Any such statement so modified or superseded shall not constitute a part of this Registration Statement, except as so modified or superseded.

ITEM 8. EXHIBITS.

Exhibit Number	Exhibit Description	Incorporation by Reference				Filed Herewith
		Form	File No.	Exhibit Number	Filing Date	
4.1	<a href="#">Amended and Restated Articles of Association of Gamida Cell Ltd.</a>	10-K	001-38716	3.1	March 31, 2023	
5.1	<a href="#">Opinion of Meitar   Law Offices</a>					X
23.1	<a href="#">Consent of Kost, Forer, Gabbay &amp; Kasierer, a member of Ernst &amp; Young Global</a>					X
23.2	<a href="#">Consent of Meitar   Law Offices (included in Exhibit 5.1 to this registration statement)</a>					X
24.1	<a href="#">Power of Attorney of certain directors of the registrant (included on signature page)</a>					X
99.1	<a href="#">2017 Share Incentive Plan, as amended and restated</a>	10-K	001-38716	10.6	March 24, 2022	
107	<a href="#">Filing Fee Table</a>					X

## 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 to be signed on its behalf by the undersigned, thereunto duly authorized, in Boston, Massachusetts, on May 16, 2023.

By: /s/ Abigail L. Jenkins  
Abigail L. Jenkins  
President and Chief Executive Officer

## POWERS OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Abigail L. Jenkins and Shai Lankry, and each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in his or her name, place or stead, 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 exhibits thereto and other documents in connection therewith, with the SEC, granting unto 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 premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Abigail L. Jenkins</u> Abigail L. Jenkins	President, Chief Executive Officer and Member of the Board of Directors <i>(Principal Executive Officer)</i>	May 16, 2023
<u>/s/ Shai Lankry</u> Shai Lankry	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	May 16, 2023
<u>/s/ Shawn C. Tomasello</u> Shawn C. Tomasello	Chairwoman of the Board and Director	May 16, 2023
<u>/s/ Julian Adams</u> Julian Adams	Director	May 16, 2023
<u>/s/ Kenneth I. Moch</u> Kenneth I. Moch	Director	May 16, 2023
<u>/s/ Ivan Borrello</u> Ivan Borrello	Director	May 16, 2023
<u>/s/ Stephen T. Wills</u> Stephen T. Wills	Director	May 16, 2023
<b>Gamida Cell Inc.</b>	Authorized U.S. Representative	May 16, 2023

By: /s/ Abigail L. Jenkins  
Name: Abigail L. Jenkins  
Title: President and Chief Executive Officer



May 16, 2023

**Gamida Cell Ltd.**  
116 Huntington Avenue, 7th Floor Boston, MA  
USA

**RE: Registration on Form S-8**

Ladies and Gentlemen:

We have acted as Israeli counsel to Gamida Cell 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 or about May 15, 2023 (the "**Registration Statement**"), under the Securities Act of 1933, as amended (the "**Securities Act**"), relating to the registration of an additional 7,447,144 of the Company's ordinary shares, par value 0.01 (the "**Shares**"), which may be issued under the Company's 2017 Share Incentive Plan, as amended and restated (the "**Plan**").

In our capacity as counsel to the Company, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the Company's (i) Amended and Restated Articles of Association (the "**Articles**"), (ii) the Plan, (iii) resolutions of the Company's board of directors and shareholders and (iv) other statements of corporate officers and other representatives of the Company and other documents provided to us by the Company as we have deemed necessary or appropriate as a basis for this opinion. 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 this 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 have also assumed the truth of all facts communicated to us by the Company and that all consents, minutes and protocols of meetings of the Company's board of directors and shareholders, which have been provided to us, are true and accurate and prepared in accordance with the Articles and all applicable laws. In addition, we have assumed that the Company will receive the full consideration for the Shares (which may consist, in part or in full, of services performed for 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 Shares being registered pursuant to the Registration Statement, when issued and paid for in accordance with the Plan, pursuant to agreements with respect to the Plan and, as the case may be, pursuant to the terms of the awards that have been or may be granted under the 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. In giving this opinion and such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Securities and Exchange Commission promulgated thereunder or Item 509 of Regulation S-K promulgated under the Securities Act.

This opinion letter is rendered as of the date hereof and we disclaim any obligation to advise you of facts, circumstances, events or developments that may be brought to our attention after the effective date of the Registration Statement that may alter, affect or modify the opinions expressed herein.

Very truly yours,

/s/ Meitar | Law Offices

Meitar | Law Office

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2017 Share Incentive Plan, as amended and restated, of Gamida Cell Ltd. of our report dated March 31, 2023, with respect to the consolidated financial statements of Gamida Cell Ltd., included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

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

May 16, 2023  
Tel-Aviv, Israel

## Calculation of Filing Fee Tables

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

**Gamida Cell Ltd.**

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule <sup>(1)</sup>	Amount Registered <sup>(2)</sup>	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares, NIS 0.01 per share, reserved for future issuance under the 2017 Share Incentive Plan, as amended and restated	457(h)	7,447,144 <sup>(3)</sup>	1.64 <sup>(1)</sup>	\$ 12,213,316.16	0.0001102	\$ 1,345.91
	Total Offering Amounts				\$ 12,213,316.16		–
	Total Fee Offsets						–
	Net Fee Due						\$ 1,345.91

- (1) This estimate is made solely for the purpose of calculating the registration fee on the basis of \$1.64, the average of the high and low prices of the Registrant's Ordinary Shares ("Ordinary Shares") as reported on the Nasdaq Global Market on May 9, 2023.
- (2) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of the Ordinary Shares that become issuable under the Registrant's 2017 Share Incentive Plan, as amended and restated (the "2017 Plan"), by reason of any share split, combination, recapitalization or other similar transaction.
- (3) Represents (i) 2,983,322 additional Ordinary Shares that were automatically added to the shares authorized for issuance under the 2017 Plan on January 1, 2023, (ii) 2,398,816 additional Ordinary Shares that were automatically added to the shares authorized for issuance under the 2017 Plan on January 1, 2022, and (iii) 2,065,006 additional Ordinary Shares that were automatically added to the shares authorized for issuance under the 2017 Plan on January 1, 2021, in each case pursuant to an "evergreen" provision contained in the 2017 Plan.