

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

AMENDMENT NO. 1  
FORM 20-F

REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) OR (g) OF THE SECURITIES EXCHANGE ACT OF 1934

Or

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2020

Or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

for the transition period from to

Or

SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of event requiring this shell company report

Commission File No. 001-38716

**GAMIDA CELL LTD.**

*(Exact name of Registrant as specified in its charter)*

N/A

*(Translation of Registrant's name into English)*

**State of Israel**

*(Jurisdiction of incorporation or organization)*

5 Nahum Heftsadie Street  
Givaat Shaul, Jerusalem 91340 Israel  
Tel: +972 (2) 659-5666  
*(Address of principal executive offices)*

**Julian Adams**  
Chief Executive Officer  
673 Boylston Street  
Boston, MA 02116  
Telephone: +1 978-494-4632  
Email: [julian@gamida-cell.com](mailto:julian@gamida-cell.com)

*(Name, Telephone, E-mail and/or Facsimile number and Address of Company Contact Person)*

Securities registered or to be registered pursuant to Section 12(b) of the Act:

<i>Title of each class</i>	<i>Trading Symbol(s)</i>	<i>Name of each exchange on which registered</i>
Ordinary shares, Par Value NIS 0.01 per share	GMDA	The Nasdaq Stock Market LLC

Securities registered or to be registered pursuant to Section 12(g) of the Act.

None  
(Title of Class)

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act.

None  
(Title of Class)

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 59,000,153 ordinary shares, par value NIS 0.01 per share.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934. Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such a shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer  Non-accelerated filer   
Emerging growth company

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, 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.

† The term "new or revised financial accounting standard" refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP  International Financial Reporting Standards as issued by the International Accounting Standards Board  Other

If "Other" has been checked in response to the previous question, indicate by check mark which financial statement item the Registrant has elected to follow: Item 17  Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

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## EXPLANATORY NOTE

On March 9, 2021, Gamida Cell Ltd. (the “Company”) filed its Annual Report on Form 20-F for the fiscal year ended December 31, 2020 (the “Original Form 20-F”). This Amendment No. 1 (the “Amendment”) amends the Original Form 20-F solely to correct the consent of our independent accounting firm, Kost Forer Gabbay & Kasierer, a member of a member of Ernst & Young Global (the “Auditor”) and to file an additional consent of the Auditor with respect to the Registration Statement on Form F-3 (File No. 333-253720). The auditor consent included in the Original Form 20-F inadvertently omitted the incorporation by reference into the Company’s Form S-8 (File No. 333-238115) and the Registration Statement on Form F-3 (File No. 333-234701). A new auditor consent with the relevant corrections is filed as Exhibit 15.1 hereto.

This Amendment with respect to the Company’s Form S-8 (File No. 333-238115) and the Registration Statement on Form F-3 (File No. 333-234701) speaks as of the filing date of the Original Form 20-F and with respect to the Company’s Registration Statement on Form F-3 (File No. 333-253720) speaks as of the date of effectiveness of such Registration Statement and does not reflect any other events occurring after the filing of the Original Form 20-F. No revisions are being made to the Company’s financial statements or any other disclosure contained in the Original Form 20-F. This Amendment does not otherwise update any exhibits as originally filed or previously amended.

In addition, as required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), new certifications by the Company’s principal executive officer and principal financial officer are filed herewith as exhibits to this Amendment pursuant to Rule 13a-14(a) of the Exchange Act and Section 1350 of Chapter 63 of Title 18 of the United States Code (18 U.S.C. 1350).

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ITEM 19. Exhibits.

Exhibit Number	Exhibit Description	Incorporated by Reference				* Filed Herewith **Furnished Herewith + Previously Filed
		Form	File No.	Exhibit	Filing Date	
1.1	<a href="#">Amended and Restated Articles of Association of the Registrant, as currently in effect</a>	6-K	001-38716	3.1	11/1/2018	+
1.2	<a href="#">Memorandum of Association of the Registrant (unofficial English translation from Hebrew original), as amended on September 14, 2006</a>	F-1	333-227601	3.4	9/28/2018	+
2.5	<a href="#">Description of Securities</a>	20-F	001-38716	2.5	3/09/2021	+
4.1	<a href="#">Form of Indemnification Agreement</a>	F-1/A	333-227601	10.1	10/17/2018	+
4.2	<a href="#">Employee Share and Option Plan (1998)</a>	F-1	333-227601	10.2	9/28/2018	+
4.3	<a href="#">Stock Option Plan (1999)</a>	F-1	333-227601	10.3	9/28/2018	+
4.4	<a href="#">2003 Israeli Share Option Plan</a>	F-1	333-227601	10.4	9/28/2018	+
4.5	<a href="#">2014 Israeli Share Option Plan</a>	F-1	333-227601	10.5	9/28/2018	+
4.6	<a href="#">2017 Share Incentive Plan, as amended</a>	F-1/A	333-232302	10.6	26/6/2019	+
4.7	<a href="#">Amended and Restated Investors' Rights Agreement, dated July 3, 2017, among the Registrant and the shareholders named therein</a>	F-1	333-227601	10.7	9/28/2018	+
4.8	<a href="#">Lease Agreement, dated December 13, 2017, by and between the Registrant and Y.D.B. Investments Ltd. (unofficial English translation from Hebrew original)</a>	F-1	333-227601	10.10	9/28/2018	+
4.9	<a href="#">Lease Agreement, dated March 14, 2000, as amended on June 5, 2000 and May 30, 2010, by and between the Registrant and Traub Group Investments Ltd. (formerly P.P.D. Diamonds Ltd.) (unofficial English translation from Hebrew original)</a>	F-1	333-227601	10.11	9/28/2018	+
4.10	<a href="#">Form of Letter Agreement re: Information Rights</a>	F-1/A	333-227601	10.12	10/17/2018	+
4.11	<a href="#">Gamida Cell Ltd. Compensation Policy, as amended</a>	20-F	001-38716	4.9	3/09/2021	
4.12†	<a href="#">Manufacturing Service Agreement, dated June 10, 2019, between the Registrant, Lonza Walkersville, Inc. and Lonza Netherlands B.V.</a>	F-1	333-232302	10.14	4/6/2019	+
4.13	<a href="#">Indenture dated February 16, 2021, by and among Gamida Cell Inc., Gamida Cell Ltd. and Wilmington Savings Fund Society, FSB</a>	6-K	001-38716	4.1	2/16/2021	+
4.14	<a href="#">Form of Exchangeable Senior Note (included as an exhibit to Exhibit 4.13)</a>	6-K	001-38716	4.2	2/16/2021	+
4.15	<a href="#">Registration Rights Agreement dated February 16, 2021, by and among Gamida Cell Inc., Gamida Cell Ltd., Highbridge Convertible Dislocation Fund, L.P., and Highbridge Tactical Credit Master Fund, L.P.</a>	6-K	001-38716	10.2	2/16/2021	+
8.1	<a href="#">Subsidiaries of the Registrant</a>	F-1	333-227601	21.1	9/28/2018	+
12.1	<a href="#">Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</a>					*
12.2	<a href="#">Certification of Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</a>					*

Exhibit Number	Exhibit Description	Incorporated by Reference				* Filed Herewith
		Form	File No.	Exhibit	Filing Date	**Furnished Herewith + Previously Filed
13.1	<a href="#">Certification of Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</a>					**
13.2	<a href="#">Certification of Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</a>					**
15.1	<a href="#">Consent of KOST, FORER, GABBAY &amp; KASIERER, a Member of Ernst &amp; Young Global, Independent Registered Accounting Firm</a>					*
15.2	<a href="#">Consent of KOST, FORER, GABBAY &amp; KASIERER, a Member of Ernst &amp; Young Global, Independent Registered Accounting Firm</a>					*
101.INS	XBRL Instance Document	20-F	001-38716	101.INS	3/09/2021	+
101.SCH	XBRL Taxonomy Extension Schema Document	20-F	001-38716	101.SCH	3/09/2021	+
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document	20-F	001-38716	101.CAL	3/09/2021	+
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document	20-F	001-38716	101.DEF	3/09/2021	+
101.LAB	XBRL Taxonomy Extension Labels Linkbase Document	20-F	001-38716	101.LAB	3/09/2021	+
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document	20-F	001-38716	101.PRE	3/09/2021	+

† Certain portions of this agreement have been omitted under a confidential treatment order pursuant to Rule 406 of the Securities Act of 1933, as amended, and Rule 24b-2 of the Securities Exchange Act of 1934, as amended, and filed separately with the SEC.

**SIGNATURES**

The registrant hereby certifies that it meets all of the requirements for filing on Form 20-F and that it has duly caused and authorized the undersigned to sign this annual report on its behalf.

**GAMIDA CELL LTD.**

Date: March 11, 2021

By: /s/ Julian Adams  
Julian Adams, Ph.D.  
*Chief Executive Officer*

**CERTIFICATION PURSUANT TO  
RULES 13a-14(a) AND 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934,  
AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Julian Adams, certify that:

1. I have reviewed this annual report on Form 20-F of Gamida Cell Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the company as of, and for, the periods presented in this report;
4. The company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the company and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting;
5. The company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: March 11, 2021

By: /s/ Julian Adams  
Julian Adams, Ph.D.  
Chief Executive Officer

**CERTIFICATION PURSUANT TO  
RULES 13a-14(a) AND 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934,  
AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Shai Lankry, certify that:

1. I have reviewed this annual report on Form 20-F of Gamida Cell Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the company as of, and for, the periods presented in this report;
4. The company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the company and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting;
5. The company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: March 11, 2021

By: /s/ Shai Lankry  
Shai Lankry  
Chief Financial Officer



**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

The certification set forth below is being submitted in connection with the Annual Report on Form 20-F for the year ended December 31, 2020 (the "Report") for the purpose of complying with Rule 13a-14(b) or Rule 15d-14(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code.

I, Julian Adams, certify that:

1. the Report fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act; and
2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 11, 2021

By: /s/ Julian Adams

Julian Adams, Ph.D.  
Chief Executive Officer

**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

The certification set forth below is being submitted in connection with the Annual Report on Form 20-F for the year ended December 31, 2020 (the "Report") for the purpose of complying with Rule 13a-14(b) or Rule 15d-14(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code.

I, Shai Lankry, certify that:

1. the Report fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act; and
2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 11, 2021

By: /s/ Shai Lankry

Shai Lankry  
Chief Financial Officer

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement on Form S-8 (File No. 333-238115) pertaining to the 2017 Share Incentive Plan and the Registration Statement on Form F-3 (File No. 333-234701) of Gamida Cell and its subsidiary (the “Company”), of our report dated March 9, 2021, with respect to the consolidated financial statements of the Company (which report expresses an unqualified opinion and includes an explanatory paragraph relating to the Company’s ability to continue as a going concern), appearing in the Annual Report on Form 20-F of the Company for the year ended December 31, 2020.

/s/ KOST FORER GABBAY & KASIERER

KOST FORER GABBAY & KASIERER

A Member of Ernst & Young Global

Tel-Aviv, Israel

March 11, 2021

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the reference to our firm under the caption “Experts” in the Registration Statement (Form F-3 No. 333-253720) and related Prospectus of Gamida Cell Ltd. and its subsidiary (the “Company”) for the registration of its ordinary shares and to the incorporation by reference therein of our report dated March 9, 2021, with respect to the consolidated financial statements of the Company (which report expresses an unqualified opinion and includes an explanatory paragraph relating to the Company’s ability to continue as a going concern) , included in its Annual Report (Form 20-F) for the year ended December 31, 2020, 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

March 11, 2021