

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

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

GAUZY LTD.
(Exact name of Registrant as specified in its charter)

Not Applicable
(Translation of Registrant's name into English)

State of Israel
(State or other jurisdiction of
incorporation or organization)

3690
(Primary Standard Industrial
Classification Code Number)

Not Applicable
(I.R.S. Employer
Identification Number)

14 Hathiya Street
Tel Aviv 6816914, Israel
Tel: +972-72-250-0385
(Address, including zip code, and telephone number, including
area code, of Registrant's principal executive offices)

Gauzy Ltd. 2016 Share Award Plan
French Sub-Plan to the Gauzy Ltd. 2016 Share Award Plan
(Full title of the plan)

Gauzy USA, Inc.
840 F Avenue, Suite 104
Plano, TX 75074
Tel: (650) 456-1506
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

Copies to:

Mark Selinger, Esq.
Gary Emmanuel, Esq.
David Huberman, Esq.
Greenberg Traurig, LLP
One Vanderbilt Avenue
New York, NY 10017-3852
Tel: 212-801-9200

Chaim Friedland
Ari Fried
Gornitzky & Co.
Vitania Tel Aviv Tower
20 HaHarash Street
Tel Aviv, 6761310, Israel
Tel: +972-3-710-9191

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.

PART 1
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

ITEM 1. PLAN INFORMATION*

ITEM 2. REGISTRANT INFORMATION AND EMPLOYEE PLAN ANNUAL INFORMATION*

- * Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1993, as amended (the "Securities Act"), and the Note to Part I of Form S-8. The documents containing information specified in this Part I will be separately provided to the participants in the Gauzy Ltd. 2016 Share Award Plan covered by this Registration Statement, as specified by Rule 428(b)(1) under the Securities Act.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following documents filed with the Securities and Exchange Commission (the “SEC”) by Gauzy Ltd. (the “Registrant”) are incorporated herein by reference.

- (1) The Registrant’s prospectus dated June 5, 2024, filed with the SEC pursuant to Rule 424(b) under the Securities Act relating to the Registration Statement on [Form F-1](#), as amended (File No. 333-278675), and all amendments to such registration statement; and
- (2) The Registrant’s Reports on Form 6-K filed with the SEC on [August 8, 2024](#) (solely with respect to Exhibit 99.2 and Exhibit 99.3 attached thereto) and [November 12, 2024](#) (solely with respect to Exhibit 99.2 and Exhibit 99.3 attached thereto); and
- (3) The description of the Registrant’s ordinary shares, no par value, included in the registration statement on [Form 8-A](#) filed with the SEC on June 5, 2024 (File No. 001-42124) 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.

In addition to the foregoing, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, and all reports on Form 6-K subsequently filed by the Registrant which state that they are incorporated by reference herein, 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 4. DESCRIPTION OF SECURITIES

Not applicable.

ITEM 5. INTEREST OF NAMED EXPERTS AND COUNSEL

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Under the Israeli Companies Law, 5759-1999 (the “Companies Law”), a company may not exculpate an office holder from liability for a breach of the duty of loyalty. An Israeli company may exculpate an office holder in advance from liability, in whole or in part, for damages caused as a result of a breach of the duty of care but only if a provision authorizing such exculpation is included in its articles of association. The Registrant’s amended and restated articles of association include such a provision. An Israeli company may not exculpate in advance a director from liability arising out of a prohibited dividend or other distribution to shareholders.

An Israeli company may indemnify an office holder in respect of the following liabilities and expenses incurred for acts performed as an office holder, either in advance of an event or following an event, provided that a provision authorizing such indemnification is contained in its articles of association:

- a financial liability imposed on him or her in favor of another person pursuant to a judgment, including a settlement or arbitrator’s award approved by a court. However, if an undertaking to indemnify an office holder with respect to such liability is provided in advance, then such an undertaking must be limited to events which, in the opinion of the board of directors, can be foreseen based on the company’s activities when the undertaking to indemnify is given, and to an amount or according to criteria determined by the board of directors as reasonable under the circumstances, and such undertaking shall detail the abovementioned events and amount or criteria;
- reasonable litigation expenses, including legal fees, incurred by the office holder (1) as a result of an investigation or proceeding instituted against him or her by an authority authorized to conduct such investigation or proceeding, *provided* that (i) no indictment was filed against such office holder as a result of such investigation or proceeding; and (ii) no financial liability, such as a criminal penalty, was imposed upon him or her as a substitute for the criminal proceeding as a result of such investigation or proceeding or, if such financial liability was imposed, it was imposed with respect to an offense that does not require proof of criminal intent; and (2) in connection with a monetary sanction;
- reasonable litigation expenses, including legal fees, incurred by the office holder or imposed by a court in proceedings instituted against him or her by the company, on its behalf or by a third party or in connection with criminal proceedings in which the office holder was acquitted or as a result of a conviction for an offense that does not require proof of criminal intent; and
- expenses, including reasonable litigation expenses and legal fees, incurred by an office holder in relation to an administrative proceeding instituted against such office holder, or certain compensation payments made to an injured party imposed on an office holder by an administrative proceeding, pursuant to certain provisions of the Israeli Securities Law, 5728-1968 (the “Israeli Securities Law”) and Israeli Economic Competition Law, 5748-1988 (the “Competition Law”).

An Israeli company may insure an office holder against the following liabilities incurred for acts performed as an office holder if and to the extent provided in the company's articles of association:

- a breach of the duty of loyalty to the company, to the extent that the office holder acted in good faith and had a reasonable basis to believe that the act would not prejudice the company;
- a breach of the duty of care to the company or to a third party, including a breach arising out of the negligent conduct of the office holder;
- financial liabilities imposed on the office holder in favor of a third party;
- financial liabilities imposed in an administrative proceeding on the office holder in favor of a third party harmed by a breach, pursuant to certain provisions of the Israeli Securities Law and the Competition Law; and
- expenses, including reasonable litigation expenses and legal fees, incurred by the office holder as a result of an administrative proceeding instituted against him or her, pursuant to certain provisions of the Israeli Securities Law and the Competition Law.

An Israeli company may not indemnify, insure or exculpate an office holder against any of the following:

- a breach of the duty of loyalty, except to the extent that the office holder acted in good faith and had a reasonable basis to believe that the act would not prejudice the company;
- a breach of the duty of care committed intentionally or recklessly, excluding a breach arising out of the negligent conduct of the office holder;
- an act or omission committed with intent to derive illegal personal benefit; or
- a fine, monetary sanction or forfeit levied against the office holder.

Under the Companies Law, exculpation, indemnification and insurance of office holders must be approved by the compensation committee and the board of directors (and, with respect to directors and the chief executive officer, by the shareholders). However, regulations promulgated under the Companies Law allow the insurance of office holders without shareholder approval and may be approved by only the compensation committee, if the engagement terms are determined in accordance with the company's stated compensation policy which was approved by the shareholders by the same special majority required to approve a compensation policy, provided that the insurance policy is on market terms and is not likely to materially impact the company's profitability, assets or liabilities.

The Registrant's amended and restated articles of association permit it to exculpate, indemnify and insure its office holders for any act (including any omission) performed by virtue of being an office holder to the fullest extent permitted by law. Each of the Registrant's office holders have entered into an indemnification agreement exculpating them in advance, to the fullest extent permitted by law, from liability to us for damages caused to us as a result of a breach of the duty of care, and undertaking to indemnify them to the fullest extent permitted by law.

In the opinion of the SEC, indemnification of directors and office holders for liabilities arising under the Securities Act, however, is against public policy and therefore unenforceable.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED

Not applicable.

ITEM 8. EXHIBITS

See attached Exhibit Index.

ITEM 9. UNDERTAKINGS

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

provided, however, that subparagraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in the periodic reports filed with or furnished to the SEC by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) To file a post-effective amendment to the registration statement to include any financial statements required by Item 8.A. of Form 20-F at the start of any delayed offering or throughout a continuous offering. Financial statements and information otherwise required by Section 10(a)(3) of the Act need not be furnished, provided that the Registrant includes in the prospectus, by means of a post-effective amendment, financial statements required pursuant to this paragraph (a)(4) and other information necessary to ensure that all other information in the prospectus is at least as current as the date of those financial statements.

(b) The undersigned registrant hereby further undertakes that, for the purposes of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF THE REGISTRANT

Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of Gauzy Ltd., has signed this Registration Statement on December 3, 2024.

Gauzy USA, Inc.

By: /s/ Eyal Peso

Name: Eyal Peso

Title: Authorized Person

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
3.1	Amended and Restated Articles of Association of the Registrant (filed as Exhibit 3.2 to our Registration Statement on Form F-1 (File No: 333-278675) as filed with the Securities and Exchange Commission on June 5, 2024, and incorporated herein by reference)
5.1*	Opinion of Gornitzky & Co., Israeli counsel to the Registrant
23.1*	Consent of Kesselman & Kesselman, Certified Public Accountants (Isr.), a member firm of PricewaterhouseCoopers International Limited, independent registered public accounting firm
23.2*	Consent of Gornitzky & Co., Israeli counsel to the Registrant (included in Exhibit 5.1)
24.1*	Power of Attorney (included on the signature page of this Registration Statement)
99.1	Gauzy Ltd. 2016 Share Award Plan (filed as Exhibit 10.2 to our Registration Statement on Form F-1 (File No: 333-278675) as filed with the Securities and Exchange Commission on May 29, 2024, and incorporated herein by reference)
99.2*	French Sub-Plan to the Gauzy Ltd. 2016 Share Award Plan
107*	Filing Fee Table

* Filed herewith.



December 3, 2024

Gauzy Ltd.
 14 Hathiya Street
 Tel Aviv 6816914
Israel

Re: **Registration Statement on Form S-8**

Ladies/Gentlemen:

We have acted as Israeli counsel to Gauzy Ltd., an Israeli company (the “**Company**”), in connection with its preparation of a Registration Statement on Form S-8 (the “**Registration Statement**”) under the United States Securities Act of 1933, as amended (the “**Securities Act**”), relating to the registration of 1,650,597 Ordinary Shares, no par value, of the Company (the “**Plan Shares**”) which may be issued under the Company’s 2016 Share Award Plan (the “**2016 Plan**”).

In connection with this opinion letter, we have examined originals or copies, certified or otherwise identified to our satisfaction, of: (i) the form of the Registration Statement; (ii) a copy of the articles of association of the Company, as currently in effect; (iii) the 2016 Plan; (iv) resolutions of the board of directors of the Company; and (v) such other corporate records, agreements, documents and other instruments, and such certificates or comparable documents of public officials and of officers and representatives of the Company, as we have deemed relevant and necessary as a basis for the opinions hereinafter set forth. We have also made inquiries of such officers and representatives of the Company as we have deemed relevant and necessary as a basis for the opinions hereinafter set forth.

In such examination, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies, and the authenticity of the originals of such latter documents and the due execution and delivery of all documents by parties where due execution and delivery are a prerequisite to the effectiveness thereof. We have further assumed that the documents or copies thereof examined by us are true, complete and up-to-date and have not been amended, supplemented, rescinded, terminated or otherwise modified and that each individual grant under the 2016 Plan that has been made prior to the date hereof or will be made after the date hereof was and will be duly authorized by all necessary corporate action. As to all questions of fact relevant to the matters set forth herein, we did not independently establish or verify such facts and we have relied, without independent investigation, upon statements, certificates or comparable documents of officers or representatives of the Company and of public officials. We have considered such questions of Israeli law as we have deemed necessary for the purpose of rendering the opinions set forth herein.


 gornitzky.com


 Gornitzky & Co., Advocates | Vitania Tel-Aviv Tower, 20 HaHarash St., TLV Israel
 Zip: 6761310 | Tel: +972-3-7109191 | Fax: +972-3-5606555 | Email: office@gornitzky.com | EST. 1938

Based on and subject to the assumptions, limitations and qualifications stated in this opinion letter, we are of the opinion that the Plan Shares, when issued and paid for pursuant to the terms of the 2016 Plan, the terms of any agreements relating to such issuance and the terms of the awards with respect thereto, will be duly authorized, validly issued, fully paid and non-assessable.

We are members of the Bar of the State of Israel, and we express no opinion as to any matter relating to the laws of any jurisdiction other than the laws of Israel and have not, for the purpose of rendering the opinions set forth herein, made any investigation of the laws of any jurisdiction other than Israel.

This opinion letter is rendered as of the date hereof and the opinions expressed herein are based upon the laws of Israel that are in effect on the date hereof that have been published and are generally available on the date hereof, and we disclaim any obligation to advise you of any change of law that occurs, or of any facts, circumstances, events or developments of which we become aware, after the date of this opinion letter, even if they would alter, affect or modify the opinions expressed herein. This opinion letter is limited to the matters expressly stated herein and no opinion may be inferred or implied beyond the matters expressly stated herein to be our opinion.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement. In giving such consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the United States Securities and Exchange Commission promulgated thereunder.

Very truly yours,
/s/ Gornitzky & Co., Advocates
Gornitzky & Co., Advocates



gornitzky.com



Gornitzky & Co., Advocates | Vitania Tel-Aviv Tower, 20 HaHarash St., TLV Israel
Zip: 6761310 | Tel: +972-3-7109191 | Fax: +972-3-5606555 | Email: office@gornitzky.com | EST. 1938

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Gauzy Ltd. of our report dated April 12, 2024, except for the effects of the stock split discussed in Note 2ii to the financial statements, as to which the date is May 28, 2024 relating to the financial statements of the Registrant, which appears in Gauzy Ltd.'s prospectus dated June 5, 2024, filed pursuant to Rule 424(b) under the Securities Act of 1933, as amended, relating to the Registration Statement on Form F-1 (File No. 333-278675).

/s/ Kesselman & Kesselman

Certified Public Accountants (Isr.)

A member firm of PricewaterhouseCoopers International Limited

Tel-Aviv, Israel

December 3, 2024

GAUZY LTD.

ANNEX A - FRANCE
TO THE 2016 SHARE AWARD PLAN

ANNEX A - FRANCE

1. GENERAL

- 1.1. This Annex (the: “**Annex**”) shall apply only to Participants who are residents of France at the date of the relevant Award and are Employees or officers (*mandataires sociaux*) of the Company or its Affiliates (“**French Participants**”). The provisions specified hereunder shall form an integral part of the 2016 Share Award Plan of GAUZY Ltd. (hereinafter: the “**Plan**”), which applies to the issuance of options to purchase Shares of GAUZY Ltd. (hereinafter: the “**Company**”).
- 1.2. Capitalized terms not defined in this Annex shall be construed according to the interpretation given to it in the Plan.
- 1.3. This Annex is to be read as a continuation of the Plan and only modifies Awards to French Participants. For the avoidance of doubt, this Annex does not add to or modify the Plan in respect of any other category of Participants.
- 1.4. The Plan and this Annex are complimentary to each other and shall be deemed as one. In any case of contradiction, whether explicit or implied, between the provisions of this Annex and the Plan, the provisions set out in the Annex shall prevail.

2. ISSUANCE OF THE OPTIONS AND OPTION EXERCISE PRICE

- 2.1. The persons eligible for participation in the Plan under this Annex shall include only French Participants.
- 2.2. The number of Options granted to each French Participant and their exercise price are defined by Administrator, in accordance with the Plan, and shall be specified in the Award Agreement a template of which is attached hereto.

3. VESTING OF THE OPTIONS

- 3.1. The vesting set forth herein shall be used to determine the number of Options exercisable by a French Participant at the exercise date of the Option.
- 3.2. Except if otherwise provided in the Award Agreement, the Options will vest as set forth below during a planned vesting period of four (4) years:
 - 25% of the total number of Options granted to the French Participant shall vest as from the first anniversary date of the date of Grant (included);
 - 75% of the total number of Options granted to the French Participant shall vest in one twelfth (1/12^h) installment per quarter following the first anniversary of the date of the Grant.

3.3 Vesting will cease upon the termination of the French Participant's employment or officer duties with the Company or any of its Affiliate.

4. EXERCISE OF THE OPTIONS

4.1 Irrespective of any other provision of the Plan, the Options are exercisable subject to the effective presence of the French Participant in the workforce of the Group.

4.2 In the event of termination, for any reason whatsoever, of the French Participant's employment or officer duties, the Options shall immediately lapse, and any Options held by the French Participant that have not been exercised prior to the termination of the employment or officer duties shall be deemed automatically and definitively void as from the date of effective termination of the employment.

4.3 Irrespective of any provision of the Plan, as a condition precedent to the exercise of any Option under the Plan by a French Participant, a proper arrangement for the payment of any tax or compulsory levy, including French employee social security contributions (*cotisations sociales salariales*) and personal income tax withheld at source (*prélèvement à la source de l'impôt sur le revenu*), to be borne by the French Participant under article 5.1 of the Annex, shall be implemented with the Company, its relevant Affiliate (i.e., the employer of the relevant French Participant) and the relevant French Participant in accordance with article 5.2 below, it being specified that for the avoidance of doubt, the employer share of social security contributions (*contributions sociales patronales*) shall be borne by the employer of the relevant French Participant.

5. TAX CONSEQUENCES

5.1 The Participant shall bear all taxes and compulsory levies, including French employee social security contributions (*cotisations sociales salariales*) and personal income tax withheld at source (*prélèvement à la source de l'impôt sur le revenu*), applicable to any gain recognized in relation to the Options, save for those mandatorily borne by the employer under Applicable Law in force on the due date of such taxes or compulsory levies (including the employer social contributions).

5.2 For the purposes of the payment of any tax or compulsory levy to be borne by the French Participants upon exercise of the Options, and in accordance with articles 5.1 and 4.3 of the Annex:

- the French Participant could be required to pay to the Company or its relevant Affiliate (i.e., the relevant French Participant's employer) the amount of all taxes and compulsory levies, including French employee social security contributions (*cotisations sociales salariales*) and personal income tax withheld at source (*prélèvement à la source de l'impôt sur le revenu*), due in respect of the exercise of the Options, at least ten (10) days before the date on which payment of such taxes and compulsory levies is due by the Company or the relevant Affiliate; or

- the Company or its relevant Affiliate shall be entitled to withhold the amount of all taxes and compulsory levies, including French employee social security contributions (*cotisations sociales salariales*) and personal income tax withheld at source (*prélèvement à la source de l'impôt sur le revenu*), due in respect of of the exercise of the Options and deduct such amount from the salary or compensation of the relevant French Participant ; or
- the Company or its relevant Affiliate shall be entitled to withhold any Share issued upon exercise of the Options, in an amount corresponding to the amount of all taxes and compulsory levies, including French employee social security contributions (*cotisations sociales salariales*) and personal income tax withheld at source (*prélèvement à la source de l'impôt sur le revenu*), due in respect of the exercise of the Options.

5.3 Furthermore, a French Participant shall indemnify the Company or its relevant Affiliate, and hold them harmless against and from any liability for any such taxes and compulsory levies or interest or penalty thereon, including without limitation, liabilities relating to the necessity to withhold tax, that is to be borne by the French Participant.

* * *

Calculation of Filing Fee Tables

FORM S-8
(Form Type)

Gauzy Ltd.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

	<u>Security Type</u>	<u>Security Class Title⁽¹⁾</u>	<u>Fee Calculation or Carry Forward Rule</u>	<u>Amount Registered⁽¹⁾</u>	<u>Proposed Maximum Offering Price Per Unit</u>	<u>Maximum Aggregate Offering Price</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee</u>
Newly Registered Securities								
Fees to Be Paid	Equity	Ordinary Shares, no par value, reserved for issuance pursuant to the Gauzy Ltd. 2016 Share Award Plan	Rule 457(c)	1,449	\$ 8.075 ⁽²⁾	\$ 11,700.68	0.0001531	\$ 1.80
Fees to Be Paid	Equity	Ordinary Shares, no par value, reserved for issuance pursuant to options outstanding under the Gauzy Ltd. 2016 Share Award Plan	Rule 457(c) and Rule 457 (h)	1,649,148	\$ 5.99 ⁽³⁾	\$ 9,878,396.52	0.0001531	\$ 1,512.39
Total Offering Amounts						\$ 9,890,097.20		\$ 1,514.19
Total Fees Previously Paid								\$ 0.00
Total Fee Offsets								\$ 0.00
Net Fee Due								\$ 1,514.19

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement also includes an indeterminate number of additional shares that become issuable under the Gauzy Ltd. 2016 Share Award Plan, as applicable, as a result of anti-dilution provisions described therein by reason of any dividend, share split, recapitalization or other similar transaction effected without the receipt of consideration leading to an increase in the number of outstanding shares.
- (2) Estimated solely for purposes of calculating the amount of the registration fee pursuant to Rule 457(c) and Rule 457(h) under the Securities Act, based upon the average of the high \$8.49 and low \$7.66 sales prices of the registrant's ordinary shares as reported on the Nasdaq Global Market on December 2, 2024.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act based on \$5.99, the weighted average exercise price per ordinary share (rounded to the nearest cent) of the outstanding option awards under the Gauzy Ltd. 2016 Share Award Plan as of the date of this Registration Statement.