

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

**FORM F-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**Gauzy Ltd.**

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

State of Israel	3690	Not Applicable
<i>(State or other jurisdiction of incorporation or organization)</i>	<i>(Primary Standard Industrial Classification Code Number)</i>	<i>(I.R.S. Employer Identification Number)</i>

Eyal Peso

Chief Executive Officer and Chairman  
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 USA, Inc.  
840 F Avenue, Suite 104  
Plano, TX 75074

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

*Copies to:*

<p><b>Mark Selinger, Esq.</b> <b>Gary Emmanuel, Esq.</b> <b>David Huberman, Esq.</b> <b>Greenberg Traurig, LLP</b> <b>One Vanderbilt Avenue</b> <b>New York, NY 10017-3852</b> <b>Tel: 212-801-9200</b></p>	<p><b>Chaim Friedland</b> <b>Ari Fried</b> <b>Gornitzky &amp; Co.</b> <b>Vitania Tel Aviv Tower</b> <b>20 HaHarash Street</b> <b>Tel Aviv, 6761310, Israel</b> <b>Tel: +972-3-710-9191</b></p>	<p><b>Perry Wildes</b> <b>Ephraim</b> <b>Friedman</b> <b>Goldfarb Gross</b> <b>Seligman &amp; Co.</b> <b>1 Azrieli Center, Round Tower</b> <b>Tel Aviv 6701101, Israel</b> <b>Tel: +972-3-607-4464</b></p>	<p><b>Joshua G. Kiernan</b> <b>Michael J. Rosenberg</b> <b>Latham &amp; Watkins LLP</b> <b>99 Bishopsgate</b> <b>London EC2M 3XF</b> <b>United Kingdom</b> <b>Tel: +44 (20) 7710-1000</b></p>	<p><b>Nathan Ajiashvili</b> <b>Latham &amp; Watkins LLP</b> <b>1271 Avenue of the Americas</b> <b>New York, New York 10020</b> <b>Tel: 212-906-1200</b></p>
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**Approximate date of commencement of proposed sale to the public:** As soon as practicable after the effective date hereof.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  (333-278675)

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933.

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 7(a)(2)(B) of the Securities 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.

**The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.**

## EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”), for the sole purpose of increasing the aggregate number of ordinary shares offered by Gauzy Ltd. (the “Registrant”) by 281,863 shares, 36,765 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional ordinary shares of the Registrant. The additional securities that are being registered for sale are in an amount and at a price that together represent not more than 20% of the maximum aggregate offering price set forth in the filing fee table filed as an exhibit to the Initial Registration Statement (as defined below). The contents of the Registration Statement on Form F-1, as amended (File No. 333-278675), including all exhibits thereto (the “Initial Registration Statement”), filed by the Registrant with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act, which was declared effective by the Commission on June 5, 2024, are incorporated by reference into this Registration Statement.

The required opinion and consents are listed on the below Exhibit Index and filed herewith.

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## EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Description</b>
5.1	<a href="#"><u>Opinion of Gornitzky &amp; Co., Israeli counsel to Gauzy Ltd., as to the validity of the ordinary shares.</u></a>
23.1	<a href="#"><u>Consent of Kesselman &amp; Kesselman, Certified Public Accountants (Isr.), a member firm of PricewaterhouseCoopers International Limited, independent registered public accounting firm.</u></a>
23.2	<a href="#"><u>Consent of Gornitzky &amp; Co. (included in Exhibit 5.1).</u></a>
24.1	<a href="#"><u>Powers of Attorney (included on signature page to the Registration Statement on Form F-1, File No. 333-278675).</u></a>
107	<a href="#"><u>Filing Fee Table.</u></a>

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Tel Aviv, Israel on this 5<sup>th</sup> day of June, 2024.

### GAUZY LTD.

By: /s/ Eyal Peso

Name: Eyal Peso

Title: Chief Executive Officer

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

<b>Signature</b>	<b>Title</b>	<b>Date</b>
/s/ Eyal Peso Eyal Peso	Chief Executive Officer and Chairman (Principal Executive Officer)	June 5, 2024
/s/ Meir Peleg Meir Peleg	Chief Financial Officer (Principal Financial and Accounting Officer)	June 5, 2024
* Michael Donnelly	Director	June 5, 2024
* Gal Gitter	Director	June 5, 2024
* Alexander Babitsky	Director	June 5, 2024
* Danny Allouche	Director	June 5, 2024
* Ezriel Jesse Klein	Director	June 5, 2024
* /s/ Eyal Peso Eyal Peso Attorney in Fact		

**SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES**

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 this 5<sup>th</sup> day of June, 2024.

**Gauzy USA, Inc.**

Authorized U.S. Representative

/s/ Eyal Peso

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Name: Eyal Peso

Title: Chief Executive Officer



June 5, 2024

Gauzy Ltd.  
14 Hathiya Street  
Tel Aviv 6816914  
Israel

Re: **Registration Statement on Form F-1**

Ladies/Gentlemen:

We have acted as Israeli counsel to Gauzy Ltd., an Israeli company (the “**Company**”), in connection with the Company’s registration statement on Form F-1 (the “**462(b) Registration Statement**”), under the United States Securities Act of 1933, as amended (the “**Securities Act**”), relating to the registration of 281,863 ordinary shares of the Company, par value NIS 0.23, per share (which par value will be cancelled upon the adoption of the Amended Articles (as defined below)) (the “**Offered Shares**”). The 462(b) Registration Statement relates to the Company’s Registration Statement on Form F-1 (File No. 333-278675) (as amended through the date hereof, the “**Registration Statement**”) filed by the Company with the United States Securities and Exchange Commission (the “**SEC**”) in connection with an underwritten initial public offering of ordinary shares of the Company (the “**Offering**”), and declared effective by the SEC on June 5, 2024. This opinion letter is rendered pursuant to Item 8(a) of Form F-1 promulgated by the SEC and Items 601(b)(5) and (b)(23) of the SEC’s Regulation S-K promulgated under the Securities Act.

In connection with this opinion letter, we have examined originals or copies, certified or otherwise identified to our satisfaction, of (i) the Registration Statement, (ii) the 462(b) Registration Statement, (iii) the Company’s articles of association, as currently in effect, (iv) a draft of the amended articles of association of the Company, to be in effect upon the closing of the Offering (the “**Amended Articles**”), (v) resolutions of the board of directors of the Company (the “**Board**”) and shareholders of the Company which have heretofore been adopted and relate to the Offering, (vi) the form of the underwriting agreement proposed to be entered into between the Company and the representatives of the several underwriters named therein relating to the Offering that is filed as Exhibit 1.1 to the Registration Statement and (vii) 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. 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, following the effectiveness of the Amended Articles and upon payment to the Company of the consideration per Offered Share in such amount and form as shall be determined by the Board or by an authorized committee thereof, the Offered Shares, when issued and sold in the Offering as described in the Registration Statement, 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 and to the reference to our firm appearing under the caption "Legal Matters" and "Enforcement of Civil Liabilities" in the prospectus forming part of 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 SEC promulgated under the Securities Act.

Very truly yours,

/s/ Gornitzky & Co., Advocates  
Gornitzky & Co., Advocates



[gornitzky.com](http://gornitzky.com)



Gornitzky & Co., Advocates | Vitania Tel-Aviv Tower, 20 HaHarash St., TLV Israel  
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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use in this Registration Statement on Form F-1 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 Gauzy Ltd., which appears in this Registration Statement. We also consent to the reference to us under the heading “Experts” in such Registration Statement.

/s/ Kesselman & Kesselman

Certified Public Accountants (Isr.)

A member firm of PricewaterhouseCoopers International Limited

Tel-Aviv, Israel

June 5, 2024



## Calculation of Filing Fee Tables

**F-1**  
(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</u>	<u>Fee Calculation or Carry Forward Rule</u>	<u>Amount Registered (1)</u>	<u>Proposed Maximum Offering Price Per Unit (2)</u>	<u>Maximum Aggregate Offering Price</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee (3)</u>
		<b>Newly Registered Securities</b>						
<b>Fees to Be Paid</b>	Equity	Ordinary shares, par value NIS 0.23 per share	457(a)	281,863	\$ 17.00	\$ 4,791,671	0.0001476	\$ 707.25
	<b>Total Offering Amounts</b>					\$ 4,791,671	0.0001476	\$ 707.25
	<b>Total Fees Previously Paid</b>					—	—	—
	<b>Total Fee Offsets</b>					—	—	—
	<b>Net Fee Due</b>					—	—	\$ 707.25

- (1) Represents only the additional number of ordinary shares being registered, including ordinary shares which the underwriters have the option to purchase to cover over-allotment. Does not include the ordinary shares that were previously registered on the Registration Statement on Form F-1, as amended (File No. 333-278675) (the "Prior Registration Statement"), which was declared effective by the Securities and Exchange Commission on June 5, 2024.
- (2) Based on the public offering price.
- (3) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(a) under the Securities Act of 1933, as amended (the "Securities Act"), based on the proposed maximum aggregate offering price. The registrant previously registered 4,791,667 ordinary shares with an aggregate offering price not to exceed \$91,041,673 on the Prior Registration Statement. In accordance with Rule 462(b) under the Securities Act, an additional amount of ordinary shares having the proposed maximum aggregate offering price of \$4,791,671 is hereby registered, which includes shares issuable upon the exercise of the underwriters' option to purchase additional shares.