

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

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

NEOGAMES S.A.
(Exact Name of Registrant as Specified in its Charter)

Grand Duchy of Luxembourg
(State or other jurisdiction of
incorporation or organization)

Not Applicable
(I.R.S. Employer
Identification No.)

10 Habarzel Street
Tel Aviv, 6971014
Israel
(Address, including zip code, of principal executive offices)

2020 Incentive Award Plan
(Full title of the plan)

Puglisi & Associates
850 Library Avenue, Suite 204
Newark, Delaware 19711
302-738-6680
(Name, address and telephone number, including area code, of agent for service)

Copies to

Irina Yevmenenko
Latham & Watkins LLP
1271 Avenue of the Americas
New York, New York 10020
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Ron Ben-Menachem
Herzog Fox & Neeman
Herzog Tower
6 Yitzhak Sadeh St.
Tel Aviv 6777506, Israel
Tel: +972(3) 692-2020
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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.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting 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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed with the Securities and Exchange Commission (the “Commission”) for the purpose of registering an additional 1,516,467 Ordinary Shares, no par value (“Ordinary Shares”) of NeoGames S.A. (the “Company,” the “Registrant,” “we” or “us”), issuable under the NeoGames S.A. 2020 Incentive Award Plan (the “2020 Plan”), representing an automatic increase effective as of each of January 1, 2021 and January 1, 2022, for which a Registration Statement of the Registrant on Form S-8 (File No. 333-251103) is effective.

Pursuant to General Instruction E of Form S-8, the contents of the above-referenced prior registration statement on form S-8 (File No. 333-251103) is incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein, and the information required by Part II is omitted, except as supplemented by the information set forth below.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by the Company with the Commission pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference in, and shall be deemed to be a part of, this Registration Statement:

(i) the Company’s Annual Report on [Form 20-F](#) for the year ended December 31, 2021, filed with the Commission on April 14, 2022 (File No. 001-39721); and

(ii) the description of the Registrant’s Ordinary Shares contained in the Registrant’s registration statement on [Form 8-A](#) (File No. 001-39721), filed by the Registrant with the SEC under Section 12(b) of the Exchange Act, on November 18, 2020, including any amendments or reports filed for the purpose of updating such description.

All documents, reports and definitive proxy or information statements filed pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act and certain Reports on Form 6-K furnished by the Registrant to the Commission (which indicate that they are incorporated herein by reference) 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; provided, however, that documents, reports and definitive proxy or information statements, or portions thereof, which are furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into this Registration Statement.

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 which 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.

The following documents are filed as exhibits to this Registration Statement:

Exhibit Number	Description of Exhibit
<u>3.1</u>	<u>Amended and Restated Articles of Association of NeoGames S.A., as currently in effect (filed as Exhibit 1.1 to NeoGames S.A.'s Form F-20 filed on April 14, 2022, File No. 001-39721, and incorporated herein by reference).</u>
<u>5.1*</u>	<u>Opinion of Allen & Overy S.C.S.</u>
<u>23.1*</u>	<u>Consent of Ziv Haft, a member firm of BDO, dated as of April 25, 2022.</u>
<u>23.2*</u>	<u>Consent of Allen & Overy S.C.S. (included in Exhibit 5.1).</u>
<u>24.1*</u>	<u>Power of Attorney (included on the signature page of this Registration Statement).</u>
<u>99.1</u>	<u>NeoGames S.A. 2020 Incentive Award Plan (filed as Exhibit 10.8 to NeoGames S.A.'s Form F-1 filed on November 12, 2020, File No. 333-249683, and incorporated herein by reference).</u>
<u>107*</u>	<u>Filing fee table.</u>

* Filed herewith.

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 Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Tel Aviv, Israel, on April 25, 2022.

NEOGAMES S.A.

By: /s/ Moti Malul
Moti Malul
Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Moti Malul and Raviv Adler, and each of them severally, his or her true and lawful attorney-in-fact, with the power of substitution, for him or her in any and all capacities, to sign any amendments (including post-effective amendments) to this registration statement, and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that said attorneys-in-fact, or their substitute or substitutes, may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Moti Malul</u> Moti Malul	Chief Executive Officer, Co-Managing Director and Director (Principal Executive Officer)	April 25, 2022
<u>/s/ Raviv Adler</u> Raviv Adler	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	April 25, 2022
<u>/s/ Barak Matalon</u> Barak Matalon	Director	April 25, 2022
<u>/s/ Aharon Aran</u> Aharon Aran	Director	April 25, 2022
<u>/s/ Laurent Teitgen</u> Laurent Teitgen	Director	April 25, 2022
<u>/s/ John E. Taylor</u> John E. Taylor	Chairman of the Board and Director	April 25, 2022
<u>/s/ Lisbeth McNabb</u> Lisbeth McNabb	Director	April 25, 2022

AUTHORIZED REPRESENTATIVE

Pursuant to the requirements of the Securities Act of 1933, the registrant's duly authorized representative has signed the registration statement on Form S-8, in Newark, Delaware, on April 25, 2022.

By: /s/ Donald J. Puglisi
Name: Donald J. Puglisi
Title: Authorized Representative in the
United States

ALLEN & OVERY

To the board of directors of NeoGames S.A.
63-65, rue de Merl
L-2146 Luxembourg
Grand Duchy of Luxembourg

Allen & Overy
société en commandite simple, inscrite au barreau
de Luxembourg
5 avenue J.F. Kennedy L-1855 Luxembourg
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jacques.graas@allenoverly.com

Our ref A&O/0129396-0000002 EUO3: 2008009552.1

Luxembourg, 25 April 2022

LUXEMBOURG EXHIBIT 5.1 OPINION — NEOGAMES S.A.

We are acting as legal advisers in the Grand Duchy of Luxembourg to Neogames S.A., a public limited liability company (*société anonyme*) incorporated under the laws of the Grand Duchy of Luxembourg, having its registered office at 63-65, rue de Merl, L-2146 Luxembourg, Grand Duchy of Luxembourg and registered with the Luxembourg trade and companies register (*Registre de commerce et des sociétés, Luxembourg*) (the **Register**) under number B186309 (the **Company**) in connection with the Registration Statement on Form S-8 (the **Registration Statement**) filed with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended, relating to the reservation for future issuance of 1,516,467 ordinary shares without nominal value under the 2020 incentive award plan (the **2020 Plan**) (the **Reserved Shares**).

We have examined, and relied on:

- (i) an electronic copy of an extract from the Register pertaining to the Company dated as of the date hereof;
- (ii) an electronic copy of a negative certificate (*certificat négatif*) issued by the Register in respect of the Company dated as of the date hereof;
- (iii) an email scanned copy of the extraordinary general shareholders' meeting of the Company passed in front of notary Henri Hellinckx in the Grand Duchy of Luxembourg on 10 November 2020 recording, *inter alia*, the change of the share capital currency from EUR into USD, a capital increase in an amount of USD 17,459.85, the conversion of the Company from a Luxembourg private limited liability company (*société à responsabilité limitée*) into a Luxembourg public limited liability company (*société anonyme*), and a reverse stock split; and
- (iv) an email scanned copy of the restated articles of association (*statuts coordonnés*) of the Company (the **Articles**) dated 31 March 2022 (such Articles indicating in particular an authorised share capital of USD 188,406.11 (one hundred eighty-eight thousand four hundred six United States Dollars and eleven cents) (the **Authorised Share Capital**)).

In giving this legal opinion, we have assumed, and we have not verified independently that all factual matters, documents and statements relied upon or assumed herein were, are and will be (as the case may be) true, complete, up-to-date and accurate.

Allen & Overy, société en commandite simple, is an affiliated office of Allen & Overy LLP. Allen & Overy LLP or an affiliated undertaking has an office in each of: Abu Dhabi, Amsterdam, Antwerp, Bangkok, Barcelona, Beijing, Belfast, Bratislava, Brussels, Budapest, Casablanca, Dubai, Düsseldorf, Frankfurt, Hamburg, Hanoi, Ho Chi Minh City, Hong Kong, Istanbul, Jakarta (associated office), Johannesburg, London, Luxembourg, Madrid, Milan, Moscow, Munich, New York, Paris, Perth, Prague, Riyadh (cooperation office), Rome, São Paulo, Séoul, Shanghai, Singapore, Sydney, Tokyo, Warsaw, Washington, D.C. and Yangon.

Based upon, and subject to, the assumptions made above, we are of the opinion that, under the laws of the Grand Duchy of Luxembourg in effect, as construed and applied by the Luxembourg courts in published Luxembourg court decisions, on the date hereof:

1. Status

The Company is a validly existing public limited liability company (*société anonyme*) formed for an unlimited duration under the laws of the Grand Duchy of Luxembourg.

2. Reserved Shares

The Reserved Shares, once validly subscribed, fully paid-up and issued under the Authorized Share Capital in accordance with the Articles and the 2020 Plan, will be validly issued, fully paid and non-assessable (within the meaning that the holder of such shares shall not be liable, solely because of his or her or its shareholder status, for additional payments to the Company or the Company's creditors).

This legal opinion is as of the date hereof and we undertake no obligation to update it or advise of changes hereafter occurring. We express no opinion as to any matters other than those expressly set forth herein, and no opinion is, or may be, implied or inferred herefrom.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement, the issuance of the Reserved Shares by the Company and to the use of our name under the heading "Legal Matters" as regards the Grand Duchy of Luxembourg in the prospectus contained therein. In giving such consent we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the U.S. Securities Act of 1933, as amended.

Yours faithfully,

/s/ Allen & Overy

Allen & Overy
Jacques Graas*
Partner
Avocat à la Cour

* This document is signed on behalf of Allen & Overy, a société en commandite simple, registered on list V of the Luxembourg bar. The individual signing this document is a qualified lawyer representing this entity.




Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of NeoGames S.A. (the "Company") of our report dated April 14, 2022, relating to the consolidated financial statements as of December 31, 2021 and 2020 and for each of the years in the three-year period ended December 31, 2021, of the Company, and our report dated April 14, 2022, relating to the financial statements as of December 31, 2021 and 2020 and for the years then ended, of NeoPollard Interactive LLC, which appear in the Company's Annual Report on Form 20-F for the year ended December 31, 2021.

/s/ Ziv Haft
Ziv Haft
Certified Public Accountants (Isr.)
BDO Member Firm

April 25, 2022
Tel Aviv, Israel

	Tel Aviv +972-3-6386868	Jerusalem +972-2-6546200	Haifa +972-4-8680600	Beer Sheva +972-77-7784100	Bene Berak +972-73-7145300	Kiryat Shmona +972-77-5054906	Petach Tikva +972-77-7784180	Modiin Ilit +972-8-9744111
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BDO Israel, an Israeli partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms

Calculation of Filing Fee Tables

Form S-8
(Form Type)

NeoGames S.A.
(Exact Name of Registrant as Specified in Governing Instruments)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)(3)	Proposed Maximum Offering Price Per Share (2)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee(4)
2020 Incentive Award Plan	Equity	Ordinary Shares, no par value	457(c) and 457(h)	1,516,467	\$12.08	\$18,318,921	\$92.70 per \$1,000,000	\$1,698.16
	Total Offering Amounts						\$18,318,921	\$1,698.16
	Total Fees Previously Paid							–
	Total Fee Offsets							–
	Net Fee Due							\$1,698.16

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional Ordinary Shares, no par value (“Ordinary Shares”), of NeoGames S.A. (the “Registrant”) that become issuable under the NeoGames S.A. 2020 Incentive Plan (the “2020 Plan”) by reason of any share dividend, share split, recapitalization or other similar transaction effected without the receipt of consideration that increases the number of the Registrant’s outstanding Ordinary Shares.
- (2) Pursuant to 457(c) and 457(h) under the Securities Act, the proposed maximum offering price per share is estimated solely for the purpose of calculating the registration fee and is based upon the average of the high and low prices (\$12.55 and \$11.60) of the Registrant’s Ordinary Shares as reported on the Nasdaq Global Market on April 22, 2022, which date is within five business days prior to filing this Registration Statement.
- (3) Consists of (i) 749,515 additional Ordinary Shares of the Registrant that became available for issuance on January 1, 2021 and (ii) 766,952 additional Ordinary Shares of the Registrant that became available for issuance on January 1, 2022, under the 2020 Plan by operation of an automatic annual increase provision therein.