

**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.)

5, Rue De Bonnevoie  
L-1260 Luxembourg  
Grand Duchy of Luxembourg  
(Address, including zip code, of principal executive offices)

2020 Incentive Award Plan  
2015 Option Plan (Amended 2019)  
(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

Joshua G. Kiernan  
Nathan Ajiashvili  
Latham & Watkins LLP  
885 Third Avenue  
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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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input 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.

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Ordinary Shares, no par value, reserved for issuance under the 2020 Incentive Award Plan (the “2020 Plan”)	178,405(2)	\$ 23.01(4)	\$ 4,105,099.05	\$ 447.87
Ordinary Shares, no par value, reserved for issuance under the 2015 Option Plan (Amended 2019) (the “2019 Plan”)	1,647,294(3)	\$ 1.48(5)	\$ 2,437,995.12	\$ 265.99

- (1) Pursuant to Rule 416(a) promulgated under 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 “Company”) that become issuable under the 2020 Plan and 2019 Plan by reason of any share dividend, share split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding Ordinary Shares.
- (2) Represents 178,405 Ordinary Shares reserved for issuance under the 2020 Plan, which number consists of (a) 132,750 Ordinary Shares initially available for issuance under the 2020 Plan and (b) an additional 45,655 Ordinary Shares that may become issuable under the 2020 Plan pursuant to its terms.
- (3) Represents Ordinary Shares issuable upon exercise of outstanding options under the 2019 Plan as of December 1, 2020. To the extent options

outstanding under the 2019 Plan are forfeited, lapse unexercised, or are settled in cash, the Ordinary Shares subject to the options will be available for future issuance under the 2020 Plan.

- (4) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act, and based on the average of the high and low prices of the Company's ordinary shares as reported on Nasdaq on December 1, 2020.
  - (5) For purposes of computing the registration fee only. Pursuant to Rule 457(h) of the Securities Act, the Proposed Maximum Offering Price Per Share is based upon the weighted average exercise price of previously granted options that remain outstanding under the 2019 Plan.
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## Part I

### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

#### Item 1. Plan Information.

Not required to be filed with this Registration Statement.

#### Item 2. Registrant Information and Employee Plan Annual Information.

Not required to be filed with this Registration Statement.

## Part II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

*References in this Registration Statement to “we,” “us,” “our,” and the “Company,” or similar references, refer to NeoGames S.A., unless otherwise stated or the context otherwise requires.*

#### Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by the Company with the United States Securities and Exchange Commission (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:

- (a) the Company’s Registration Statement on [Form F-1, originally filed with the Commission on October 27, 2020 \(File No. 333-249683\)](#) and as subsequently amended, which contains the Company’s audited financial statements for the latest fiscal year for which such financial statements have been filed; and
- (b) the description of the Ordinary Shares contained in the Company’s Registration Statement on [Form 8-A filed with the Commission on November 18, 2020 \(File No. 001-39721\)](#), together with any amendment thereto filed with the Commission for the purpose of updating such description.

All reports and other documents filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act and certain Reports on Form 6-K furnished by the Company to the Commission (which indicate that they are incorporated herein by reference) after the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered pursuant to this Registration Statement have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents or reports.

For purposes of this Registration Statement, any document or any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded to the extent that a subsequently filed document or a statement contained therein, or in any other subsequently filed document which also is or is deemed to be incorporated by reference, modifies or supersedes such document or such statement in such document. 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. Interests of Named Experts and Counsel.**

Not applicable.

**Item 6. Indemnification of Directors and Officers.**

We will provide liability insurance for our directors and officers against certain liabilities, which they may incur in connection with their activities on our behalf. We intend to expand our insurance coverage against such liabilities, including by providing for coverage against liabilities under the Securities Act.

Our articles of association provide that directors and officers, past and present, are entitled to indemnification from us to the fullest extent permitted by Luxembourg law, against liabilities and all expenses reasonably incurred or paid by him or her in connection with any claim, action, suit, or proceeding in which he or she is involved by virtue of him or her being or having been a director or officer of the Company and against amounts paid or incurred by him or her in the settlement thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the provisions of our articles of association or otherwise, we have been advised that in the opinion of the Commission, 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 us of expenses incurred or paid by a director, officer, or controlling person 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 hereunder, we will, unless in the opinion of our counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether such indemnification by us is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

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

<b>Exhibit Number</b>	<b>Description of Exhibit</b>
<a href="#"><u>3.1</u></a>	<a href="#"><u>Amended and Restated Articles of Association of NeoGames S.A., as currently in effect (incorporated herein by reference to Exhibit 3.1 to the Company's Registration Statement on Form F-1 (File No. 333-249683) filed on November 12, 2020).</u></a>
<a href="#"><u>5.1*</u></a>	<a href="#"><u>Opinion of Allen &amp; Overy S.C.S.</u></a>
<a href="#"><u>23.1*</u></a>	<a href="#"><u>Consent of Ziv Haft, a member firm of BDO, dated as of November 30, 2020.</u></a>
<a href="#"><u>23.2*</u></a>	<a href="#"><u>Consent of Allen &amp; Overy S.C.S. (included in Exhibit 5.1).</u></a>
<a href="#"><u>24.1*</u></a>	<a href="#"><u>Power of Attorney (included on the signature page of this Registration Statement).</u></a>
<a href="#"><u>99.1</u></a>	<a href="#"><u>2020 Incentive Award Plan (incorporated herein by reference to Exhibit 10.8 to the Company's Registration Statement on Form F-1 (File No. 333-249683) filed on November 12, 2020).</u></a>
<a href="#"><u>99.2</u></a>	<a href="#"><u>2015 Option Plan (Amended 2019) (incorporated herein by reference to Exhibit 10.7 to the Company's Registration Statement on Form F-1 (File No. 333-249683) filed on October 27, 2020).</u></a>

\* Filed herewith.

**Item 9. Undertakings.**

(a) The undersigned Company 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 this 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. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(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 paragraphs (a)(1)(i) and (a)(1)(ii) shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the 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.

(b) The undersigned Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Company's annual report on Form 20-F pursuant to Section 13(a) or Section 15(d) of the 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 herein, 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 Company pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the Commission 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 Company of expenses incurred or paid by a director, officer or controlling person of the Company 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 Company 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.

## 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 December 3, 2020.

### 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 and Director (Principal Executive Officer)	December 3, 2020
<u>/s/ Raviv Adler</u> Raviv Adler	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	December 3, 2020
<u>/s/ Barak Matalon</u> Barak Matalon	Director	December 3, 2020
<u>/s/ Aharon Aran</u> Aharon Aran	Director	December 3, 2020
<u>/s/ Laurent Teitgen</u> Laurent Teitgen	Director	December 3, 2020
<u>/s/ John E. Taylor</u> John E. Taylor	Director	December 3, 2020

**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 the City of New York, State of New York, on December 3, 2020.

By: /s/ Donald J. Puglisi

Name: Donald J. Puglisi

Title: Authorized Representative in the United States



## ALLEN &amp; OVERY

To the board of directors of NeoGames S.A.  
5, rue de Bonnevoie  
L-1260 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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Tel +352 4444 55 1  
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Jacques.graas@allenoverly.com

Our ref A&O/0129396-0000002 EUO3: 2002125922.2

Luxembourg, 1 December 2020

**PROJECT NEXUS - LUXEMBOURG EXHIBIT 5.1 OPINION — NEOGAMES S.A.**

Dear Sir or Madam,

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 5, rue de Bonnevoie, L-1260 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 132,750 ordinary shares without nominal value under the 2020 incentive award plan (the **2020 Plan**) and 1,647,294 ordinary shares without nominal value under the 2015 option plan (the **2015 Plan**) (the **Reserved Shares**).

We have examined, and relied on:

- (i) an electronic copy of an extract from the Luxembourg trade and companies register (*registre de commerce et des sociétés*) in respect of the date hereof 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) a fully executed copy of the extraordinary general shareholders' meeting of the Company passed in front of notary Henri Hellinckx in 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 (seventeen thousand four hundred fifty-nine United States Dollar and eighty-five cents), 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*), a reverse stock split; and
- (iv) the amended and restated articles of association (*statuts coordonnés*) dated 23 November 2020 (the **Restated Articles**) (such Restated Articles indicating in particular an authorised share capital of USD 189,435.22 (one hundred eighty-nine thousand four hundred thirty-five United States Dollar and twenty-two cents) (the **Authorised Share Capital**)).

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.

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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.

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 Restated Articles and, respectively, the 2015 Plan or 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 this date 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,

**Allen & Overy**  
**Jacques Graas\***  
**Partner**  
**Avocat à la Cour**

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\* 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

NeoGames S.A.

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 of our report relating to the consolidated financial statements of NeoGames S.A. (the "Company") and our report relating to the financial statements of NeoPollard Interactive LLC, appearing in the Company's Registration Statement on Form F-1 (333-249683), as amended.

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

December 3, 2020  
 Tel Aviv, Israel



**Head Office** Amot Bituach House 48 Derech Menachem Begin Rd. Tel Aviv 6618001 **Email** [bdo@bdo.co.il](mailto:bdo@bdo.co.il) **Our Site** [www.bdo.co.il](http://www.bdo.co.il)

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 300 Member Firms.