

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

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

**Riskified Ltd.**

(Exact name of registrant as specified in its charter)

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

Europe House  
Sderot Sha'ul HaMelech 37  
Tel Aviv-Yafo, Israel  
(Address of Principal Executive Offices)

98-1342110  
(I.R.S. Employer  
Identification Number)

6492806  
(Zip Code)

**Riskified Ltd. 2021 Share Incentive Plan**  
(Full Title of the Plan)

**Riskified Inc.**  
220 5th Avenue, 2nd Floor  
New York, New York, 10001  
(Name and Address of Agent for Service)

Copies to:

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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 of 1934.

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.

## 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 8,198,253 Class A ordinary shares, no par value (“**Class A ordinary shares**”) of Riskified Ltd. (the “**Company**,” the “**Registrant**,” “**we**” or “**us**”) issuable under the Riskified Ltd. 2021 Share Incentive Plan (the “**2021 Plan**”) for which registration statement of the Company on Form S-8 (File No. 333-258461) is effective, representing an automatic annual increase effective as of January 1, 2022 pursuant to the 2021 Plan.

Pursuant to General Instruction E of Form S-8, the contents of the above-referenced prior registration statement on form S-8 (File No. 333-258461) is incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein, and the information required by Part II is omitted, except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 Registrant’s Annual Report on [Form 20-F](#) for the year ended December 31, 2021, filed with the Commission on February 25, 2022 (File No. 001-40692);

(ii) the Registrant’s Report of Foreign Private Issuer on [Form 6-K](#) furnished to the Commission on May 17, 2022 (relating solely to the U.S. GAAP financial information, contained in the press release attached as Exhibit 99.1 thereto); and

(iii) the description of the Registrant’s Class A ordinary shares contained in the Registrant’s registration statement on [Form 8-A](#) (File No. 001-40692), filed by the Registrant with the Commission under Section 12(b) of the Exchange Act, on July 29, 2021 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.

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## EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Exhibit</b>
3.1	<a href="#">Amended and Restated Articles of Association of the Registrant<sup>(1)</sup></a>
5.1*	<a href="#">Opinion of Meitar   Law Offices as to the legality of the Registrant's Class A ordinary shares</a>
23.1*	<a href="#">Consent of Kost, Forer, Gabbay &amp; Kasierer, a member of Ernst &amp; Young Global, an independent registered public accounting firm</a>
23.2*	<a href="#">Consent of Meitar   Law Offices (included in Exhibit 5.1)</a>
24.1	<a href="#">Power of Attorney (included on the signature page of this Registration Statement)</a>
99.1	<a href="#">Riskified Ltd. 2021 Share Incentive Plan<sup>(2)</sup></a>
107*	<a href="#">Filing fee table</a>

(1) Previously filed as Exhibit 1.1 to the Registrant's Annual Report on Form 20-F (File No. 001-40692), filed with the Commission on February 25, 2022.

(2) Previously filed as Exhibit 10.4 to the Registrant's Amendment No. 1 of the Registration Statement on Form F-1 (File No. 333-257603), filed with the Commission on July 19, 2021.

\*Filed herewith.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 this 23rd day of May, 2022.

### RISKIFIED LTD.

By: /s/ Eido Gal

Name: Eido Gal

Title: Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that each person whose signature appears below hereby constitutes and appoints Eido Gal and Aglika Dotcheva and each of them, his or her true and lawful attorneys-in-fact and agents, with full power to act separately and full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or either of them or his or her or their substitute or substitutes may lawfully do or cause to be done by virtue hereof.

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

<u>NAME</u>	<u>POSITION</u>	<u>Date</u>
<u>/s/ Eido Gal</u> Eido Gal	Co-Founder, Chief Executive Officer and Director (Principal Executive Officer)	May 23, 2022
<u>/s/ Assaf Feldman</u> Assaf Feldman	Co-Founder, Chief Technology Officer and Director	May 23, 2022
<u>/s/ Erez Shachar</u> Erez Shachar	Director	May 23, 2022
<u>/s/ Eyal Kishon</u> Eyal Kishon	Director	May 23, 2022
<u>/s/ Aaron Mankovski</u> Aaron Mankovski	Director	May 23, 2022
<u>/s/ Tanzeen Syed</u> Tanzeen Syed	Director	May 23, 2022
<u>/s/ Jennifer Ceran</u> Jennifer Ceran	Director	May 23, 2022

#### **AUTHORIZED REPRESENTATIVE**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, the duly authorized representative in the United States of Riskified, Inc. has signed this registration statement on May 23, 2022.

#### **RISKIFIED, INC.**

By: /s/ Eido Gal  
Name: Eido Gal  
Title: Chief Executive Officer



**Calculation of Filing Fee Tables**

**Form S-8**  
(Form Type)

**Riskified Ltd.**  
(Exact Name of Registrant as Specified in its Charter)

**Table 1—Newly Registered Securities**

Plan	Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Unit <sup>(2)</sup>	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
2021 Share Incentive Plan	Equity	Class A ordinary shares	457(c) and (h)	8,198,253 <sup>(3)</sup>	\$4.54	\$37,220,068.62	\$92.70 per \$1,000,000	\$3,450.30
<b>Total Offering Amounts</b>						\$37,220,068.62		\$3,450.30
<b>Total Fee Offsets <sup>(4)</sup></b>								-
<b>Net Fee Due</b>								\$3,450.30

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also cover any additional Class A ordinary shares that become issuable under the 2021 Plan by reason of any share dividend, share split, recapitalization, or any other similar transaction without receipt of consideration which results in an increase in the number of outstanding Class A ordinary shares.
- (2) For purposes of computing the registration fee only. Pursuant to Rule 457(c) and (h) of the Securities Act, the Proposed Maximum Offering Price Per Share with respect to the 2021 Plan is based upon the average of the high and low prices of the Company's Class A ordinary shares, as reported on the New York Stock Exchange on May 16, 2022, which date is within five business days prior to the filing of this Registration Statement.
- (3) Represents 8,198,253 shares to be issued pursuant to an automatic annual increase to the number of Class A ordinary shares available for issuance under the 2021 Plan, effective January 1, 2022.
- (4) The registrant does not have any fee offsets.

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Riskified Ltd. 2021 Share Incentive Plan of our report dated February 25, 2022 with respect to the consolidated financial statements of Riskified Ltd. included in its Annual Report (Form 20-F) for the year ended December 31, 2021, filed with the Securities and Exchange Commission.

May 23, 2022  
Tel-Aviv, Israel

/s/ Kost Forer Gabbay & Kasierer  
A Member of Ernst & Young Global



May 23, 2022

Riskified Ltd.  
30 Kalischer Street  
Tel Aviv-Yafo 6525724  
Israel

Re: Riskified Ltd.

Ladies and Gentlemen:

We have acted as Israeli counsel for Riskified Ltd., an Israeli company (the “**Company**”), in connection with its filing of a registration statement on Form S-8 on or about May 23, 2022 (the “**Registration Statement**”), under the Securities Act of 1933, as amended (the “**Securities Act**”), relating to the registration of additional 8,198,253 shares of Company’s Class A ordinary shares, of no par value (the “**Class A Ordinary Shares**”), which may be issued under the Company’s 2021 Share Incentive Plan (the “**2021 Plan**”).

In our capacity as counsel to the Company, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the Company’s (i) Amended and Restated Articles of Association (the “**Articles**”), (ii) the 2021 Plan, (iii) resolutions of the Company’s board of directors and (iv) other statements of corporate officers and other representatives of the Company and other documents provided to us by the Company as we have deemed necessary or appropriate as a basis for this opinion. 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 and the conformity with the original documents of all documents submitted to us as copies or facsimiles. As to any facts material to this opinion, to the extent that we did not independently establish relevant facts, we have relied on certificates of public officials and certificates of officers or other representatives of the Company. We have also assumed the truth of all facts communicated to us by the Company and that all consents, minutes and protocols of meetings of the Company’s board of directors, which have been provided to us, are true and accurate and prepared in accordance with the Company’s Articles and all applicable laws. In addition, we have assumed that the Company will receive the full consideration for the Class A Ordinary Shares (which may consist, in part or in full, of services performed for the Company).

We are admitted to practice law in the State of Israel and the opinion expressed herein is expressly limited to the laws of the State of Israel.

On the basis of the foregoing, we are of the opinion that the Class A Ordinary Shares being registered pursuant to the Registration Statement, when issued and paid for in accordance with the 2021 Plan, pursuant to agreements with respect to the 2021 Plan and, as the case may be, pursuant to the terms of the awards that have been or may be granted under the 2021 Plan, will be validly issued, fully paid and non-assessable.



We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this opinion and such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Securities and Exchange Commission promulgated thereunder or Item 509 of Regulation S-K promulgated under the Securities Act.

This opinion letter is rendered as of the date hereof and we disclaim any obligation to advise you of facts, circumstances, events or developments that may be brought to our attention after the effective date of the Registration Statement that may alter, affect or modify the opinions expressed herein.

Very truly yours,

*/s/ Meitar | Law Offices*

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Meitar | Law Offices