

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ALLOT LTD.

(Exact name of registrant as specified in its charter)

Israel

Not Applicable

(State or Other Jurisdiction of
Incorporation or Organization)

(I.R.S. Employer
Identification Number)

Allot Ltd.
22 Hanagar Street
Neve Ne'eman Industrial Zone B
Hod-Hasharon 4051317, Israel
(Address of Principal Executive Offices) (Zip Code)

2016 Incentive Compensation Plan
(formerly 2006 Incentive Compensation Plan)
(Full Title of the Plan)

Allot Communications Inc.
1500 District Avenue
Burlington, MA 01803
(Name and address of agent for service)

Tel: (781) 939-9300
(Telephone number, including area code, of agent for service)

Colin J. Diamond, Esq.
Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Tel: (212) 318-6007
Fax: (212) 303-7007

Copies to:
Rael Kolevsohn, Adv.
VP Legal Affairs & General Counsel
Allot Ltd.
22 Hanagar Street
Hod-Hasharon 4501317, Israel
Tel/Fax: +972 (9) 762-8419

Aaron M. Lampert, Adv.
Daniel P. Kahn, Adv.
Goldfarb Gross Seligman & Co.
1 Azrieli Center, Round Tower
Tel Aviv 6701101, Israel
Tel: +972 (3) 607-4444
Fax: +972 (3) 607-4566

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.

EXPLANATORY NOTE

This Registration Statement is being filed to register an additional 1,383,957 Ordinary Shares, par value New Israeli Shekel (“NIS”) 0.10 per share (“Ordinary Shares”), of Allot Ltd. (the “Company”) issuable pursuant to the Allot Ltd. 2016 Incentive Compensation Plan representing an automatic increase effective as of January 1, 2025.

In accordance with General Instruction E of Form S-8, the contents of the Company’s Registration Statement on Form S-8 (File No. 333-140701), filed with the Securities and Exchange Commission (the “Commission”) on February 14, 2007, as supplemented, amended or superseded by the Company’s Registration Statements on Form S-8 (File Nos. 333-149237, 333-159306, 333-165144, 333-172492, 333-180770, 333-187406, 333-194833, 333-203028, 333-210420, 333-216893, 333-223838, 333-230391, 333-237405, 333-254298, 333-263767, 333-270903, and 333-278607) filed with the Commission on February 14, 2008, May 18, 2009, March 2, 2010, February 28, 2011, April 17, 2012, March 21, 2013, March 27, 2014, March 26, 2015, March 28, 2016, March 23, 2017, March 22, 2018, March 19, 2019, March 26, 2020, March 15, 2021, March 22, 2022, March 28, 2023 and April 10, 2024, respectively, are incorporated herein by reference and the information required by Part II is omitted, except as supplemented by the information set forth below. References to “we”, “our,” “us” or the “Company” below refer to Allot Ltd. and its consolidated subsidiaries.

PART II

Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference.

We hereby incorporate by reference the following documents (or portions thereof) that we have filed with or furnished to the Commission:

- (a) Our Annual Report on [Form 20-F](#) for the year ended December 31, 2023, filed with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), on April 10, 2024.
- (b) Our Reports of Foreign Private Issuer on Form 6-K (Commission File No. 001-33129) furnished to the Commission on [January 11, 2024](#), [February 15, 2024](#), [April 11, 2024](#), [May 6, 2024](#), [May 29, 2024](#) (Accepted: 06:00:38), [May 29, 2024](#) (Accepted: 06:39:47), [August 27, 2024](#), [November 5, 2024](#) (Accepted: 09:00:10), [November 5, 2024](#) (Accepted: 16:05:38), [November 12, 2024](#) (with respect only to [exhibit 99.1](#) filed therewith), [November 19, 2024](#) and [December 11, 2024](#).
- (c) The description of our Ordinary Shares under “Item 1. Description of Registrant’s Securities to be Registered” in our registration statement on [Form 8-A](#) (File No. 001-33129), filed with the Commission on November 3, 2006, including any subsequent amendment or any report filed for purposes of updating such description.

All other documents filed by us pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act and, to the extent specifically designated therein, Reports of Foreign Private Issuer on Form 6-K furnished by us to the Commission that are identified in such forms as being incorporated into this Registration Statement, in each case, subsequent to the effective date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereunder have been sold, or deregistering all securities then remaining unsold, are also incorporated herein by reference and shall be a part hereof from the date of the filing or furnishing of such documents.

Any statement contained in a document incorporated or deemed incorporated by reference herein shall be deemed to be modified or superseded for purposes hereof to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein 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 8. Exhibits.

<u>Exhibit Number</u>	<u>Exhibit</u>
4.1	Allot Ltd. 2016 Incentive Compensation Plan, as amended (1)
4.2	Articles of Association of the Company (2)
4.3	Specimen ordinary share certificate of the Company (3)
5.1	Opinion of Goldfarb Gross Seligman & Co. as to the legality of Allot Ltd.'s Ordinary Shares being registered*
23.1	Consent of Kost Forer Gabbay & Kasierer, a member of Ernst & Young Global*
23.2	Consent of Goldfarb Gross Seligman & Co., Israeli counsel to the Company (included in Exhibit 5.1)
24.1	Power of Attorney (included on the signature page of this Registration Statement)
107	Filing Fee Table*

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- (1) Previously filed with the Commission on March 23, 2017 as Exhibit 4.2 to the Company's Form 20-F for the year ended December 31, 2016 (File No. 001-33129) and amended as set forth in Exhibit 99.1 to the report of foreign private issuer on Form 6-K furnished to the Commission on November 16, 2023, each of which are incorporated by reference herein.
 - (2) Previously included in Exhibit 99.3 to the report of foreign private issuer on Form 6-K furnished to the Commission on November 1, 2018 and incorporated by reference herein.
 - (3) Previously filed with the Commission on October 31, 2006 as Exhibit 4.1 to the Company's F-1 Registration Statement (File No. 333-138313) and incorporated by reference herein.
- * Filed herewith
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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Company 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 Hod-Hasharon, Israel on February 26, 2025.

Allot Ltd.

By: /s/ Eyal Harari
Name: Eyal Harari
Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that the undersigned officers and directors of Allot Ltd., a company organized under the laws of the State of Israel, do hereby constitute and appoint Eyal Harari and Liat Nahum, and each of them severally, their lawful attorneys-in-fact and agents with full power and authority to do any and all acts and things and to execute any and all instruments which said attorneys and agents, and any one of them, determine may be necessary or advisable or required to enable said corporation to comply with the Securities Act of 1933, as amended, and any rules or regulations or requirements of the Securities and Exchange Commission in connection with this Registration Statement on Form S-8. Without limiting the generality of the foregoing power and authority, the powers granted include the power and authority to sign the names of the undersigned officers and directors in the capacities indicated below to this Registration Statement, to any and all amendments, both pre-effective and post-effective, and supplements to this Registration Statement and to any and all instruments or documents filed as part of or in conjunction with such registration statements or amendments or supplements thereof and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and each of the undersigned hereby ratifies and confirms that all said attorneys and agents, or any one of them, shall do or cause to be done by virtue hereof. This Power of Attorney may be signed in several counterparts.

IN WITNESS WHEREOF, each of the undersigned has executed this Power of Attorney as of the date indicated.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

[Signature Page to Follow]

<u>Signature</u>
<u>/s/ Eyal Harari</u> Eyal Harari
<u>/s/ Liat Nahum</u> Liat Nahum
<u>/s/ David Reis</u> David Reis
<u>/s/ Efrat Makov</u> Efrat Makov
<u>/s/ Steven D. Levy</u> Steven D. Levy
<u>/s/ Cynthia Paul</u> Cynthia Paul
<u>/s/ Raffi Kesten</u> Raffi Kesten
<u>/s/ Nadav Zohar</u> Nadav Zohar

<u>Title of Capacities</u>
Chief Executive Officer (Principal Executive Officer)

<u>Date</u>
February 26, 2025

Chief Financial Officer (Principal Financial Officer)
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February 26, 2025

Chairman of the Board of Directors

February 26, 2025

Director

February 26, 2025

Director

February 26, 2025

Director

February 26, 2025

Director

February 26, 2025

Director

February 26, 2025

AUTHORIZED REPRESENTATIVE IN
THE UNITED STATES:

Allot Communications Inc.

By: /s/ Eyal Harari
Name: Eyal Harari
Title: Director, Allot Communications
Inc.

Date: February 26, 2025

[Signatures to Power of Attorney to Allot Form S-8 Registration Statement]

GOLDFARB
GROSS
SELIGMAN

Established 1930

February 26, 2025

Allot Ltd.
22 Hanagar Street
Neve Ne'eman Industrial Zone B
Hod-Hasharon 45240
Israel

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the "Registration Statement") to be filed on or about the date hereof with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), on behalf of Allot Ltd. (the "Company"), relating to an additional 1,383,957 Ordinary Shares, par value NIS 0.10 per share, of the Company (the "Shares"), issuable upon the exercise or conversion of awards granted or to be granted under the Company's 2016 Incentive Compensation Plan, as amended (the "Plan").

We are members of the Israel Bar and we express no opinion as to any matter relating to the laws of any jurisdiction other than the laws of Israel.

In connection with this opinion, we have examined such corporate records, other documents and such questions of Israeli law as we have considered necessary or appropriate for the purposes of this opinion. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all copies submitted to us, the authenticity of the originals of such copies, the due constitution of the Company's board of directors and, as to matters of fact, the accuracy of all statements and representations made by the directors and officers of the Company. We have also assumed that each individual grant under the Plan that will be made after the date hereof will be duly authorized by all necessary corporate action.

Based on the foregoing and subject to the limitations, qualifications and assumptions stated herein, we advise you that, in our opinion, the Shares have been duly authorized and when, and if, paid for and issued in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

This opinion is rendered as of the date hereof, and we undertake no obligation to advise you of any changes in applicable law or any other matters that may come to our attention after the date hereof that may affect this opinion.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. This consent is not to be construed as an admission that we are a person whose consent is required to be filed with the Registration Statement under the provisions of the Act.

Very truly yours,

/s/ Goldfarb Gross Seligman & Co.
Goldfarb Gross Seligman & Co.

Electra Tower, 98 Yigal Alon St., Tel Aviv, 6789141, Israel | 03-608-9999
Round Tower, 1 Azrieli Center, Tel Aviv, 6701101, Israel | 03-607-4444
Mittelstrasse 14, 8008 Zurich, Switzerland

www.goldfarb.com
info@goldfarb.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2016 Incentive Compensation Plan of Allot Ltd. of our reports dated April 10, 2024, with respect to the consolidated financial statements of Allot Ltd., and the effectiveness of internal control over financial reporting of Allot Ltd., included in its Annual Report (Form 20-F) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

Tel-Aviv, Israel

/s/ Kost Forer Gabbay & Kasierer

February 26, 2025

A Member of EY Global

Calculation of Filing Fee Tables

Form S-8
(Form Type)

ALLOT LTD.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares, par value New Israeli Shekel (“NIS”) 0.10 per share (“Ordinary Shares”), reserved for issuance pursuant to the Allot Ltd. 2016 Incentive Compensation Plan (the “2016 Plan”)	Rule 457(a) and Rule 457(h)	1,383,957 ⁽²⁾	7.01 ⁽³⁾	\$9,701,538.57 ⁽³⁾	0.00015310	\$1,485.31
Total Offering Amounts					\$9,701,538.57		\$1,485.31
Total Fee Offsets							N/A
Net Fee Due							\$1,485.31

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers such indeterminate number of Ordinary Shares as may be offered or issued to prevent dilution resulting from stock splits, stock dividends, or similar transactions pursuant to the terms of the 2016 Plan.
- (2) Represents an automatic increase to the number of shares available for issuance under the 2016 Plan as of January 1, 2025.
- (3) Calculated in accordance with Rule 457(h)(1) and Rule 457(c) promulgated under the Securities Act, based on the average of the high and low prices (which was \$7.28 and \$6.74, respectively) of the registrant’s Ordinary Shares on the Nasdaq Global Select Market on February 21, 2025.