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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Entera Bio Ltd.

(Exact name of registrant as specified in its charter)

State of Israel

(State or other jurisdiction of incorporation or organization)

Not Applicable

(I.R.S. Employer Identification No.)

**Kiryat Hadassah
Minrav Building - Fifth Floor
Jerusalem, Israel**
(Address of Principal Executive Offices)

9112002
(Zip Code)

Entera Bio Ltd. 2018 Equity Incentive Plan

(Full title of the plan)

**Northwest Registered Agent Service, Inc.
8 The Green, #22450
Dover, Delaware 19901**

(Name and address of agent for service)

(302) 581-4070

(telephone number, including area code, of agent for service)

Copies to:

**Drew M. Altman, Esq.
Sami B. Ghneim, Esq.
Greenberg Traurig, P.A.
333 S.E. 2nd Avenue, Suite 4400
Miami, Florida 33131
(305) 579-0500**

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. ☐

STATEMENT OF INCORPORATION BY REFERENCE

This Registration Statement is filed by Entera Bio Ltd. (the “Registrant”) for the purpose of registering additional ordinary shares, par value NIS 0.0000769 per share (“Ordinary Shares”), of the Registrant under the Entera Bio Ltd. 2018 Equity Incentive Plan (the “Plan”).

The number of Ordinary Shares available for issuance under the Plan is subject to an automatic annual increase on the first day of each calendar year during the term of the Plan equal to the lesser of (i) five percent (5%) of the number of outstanding Ordinary Shares on the last day of the immediately preceding fiscal year and (ii) such smaller number of shares as determined by the Registrant’s Board of Directors (the “Board”), in its discretion (the “Evergreen Provision”). In addition, on July 14, 2026, the shareholders of the Registrant approved an amendment to the Plan to increase the number of Ordinary Shares available for issuance under the Plan by a one-time amount equal to 2,500,000 shares (the “July 2026 Plan Amendment”).

Consequently, pursuant to the Evergreen Provision, the number of Ordinary Shares available for issuance under the Plan increased by an aggregate of 4,808,931 shares pursuant to (i) the Evergreen Provision increase on January 1, 2026 and (ii) the July 2026 Plan Amendment. This Registration Statement registers the additional Ordinary Shares available for issuance under the Plan as a result of the Evergreen Provision and the July 2026 Plan Amendment, as described above.

Pursuant to Instruction E of Form S-8, the contents of the Registrant’s prior registration statement on Form S-8 registering Ordinary Shares under the Plan (File No. 333-227488) (the “Prior Registration Statement”) is hereby incorporated by reference herein, and the information otherwise required by Form S-8 is omitted, except that the provisions contained in Part II of the Prior Registration Statement are modified as set forth in this Registration Statement.

PART II

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed with the Securities and Exchange Commission (the “Commission”):

- (a) The Registrant’s Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2025, filed with the Commission on March 27, 2026, pursuant to Section 13 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”);
- (b) The Registrant’s Quarterly Reports on Form 10-Q for the quarter ended March 31, 2026, filed with the Commission on [May 8, 2026](#), and for the quarter ended June 30, 2026, filed with the Commission on [August 7, 2026](#);
- (c) The Registrant’s Current Reports on Form 8-K filed with the Commission on [February 4, 2026](#) (excluding Item 7.01 and Exhibit 99.1 included therein), [February 9, 2026](#) (excluding Item 7.01 and Exhibit 99.1 included therein) and [April 3, 2026](#); and
- (d) The Registrant’s Registration Statement on [Form 8-A](#) filed with the Commission on June 25, 2018 (File No. 001-38556), in which there is described the terms, rights and provisions applicable to the Ordinary Shares, including any amendment or report filed for the purpose of updating such description, including the description of the Ordinary Shares filed as [Exhibit 4.1](#) to the Registrant’s Annual Report on [Form 10-K](#) filed on March 31, 2023.

Additionally, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (not including any information furnished under Items 2.02, 7.01 or 9.01 of Form 8-K or any other information that is identified as, or deemed, “furnished” rather than filed, which information is not incorporated by reference herein), 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 herein by reference and to be a part of the Registration Statement from the date of filing of such documents. Any statement contained in a document incorporated herein by reference will be deemed to be modified or superseded for purposes of the Registration Statement to the extent that a statement contained herein, or in a subsequently filed document incorporated herein by reference, modifies or supersedes the statement. Any statement modified or superseded will not be deemed, except as modified or superseded, to constitute a part of the Registration Statement.

Item 8. Exhibits.

The following are the exhibits required by Item 601 of Regulation S-K:

Exhibit No.	Description
<u>4.1</u>	<u>Amended and Restated Articles of Association of Entera Bio Ltd. (incorporated by reference to Exhibit 1.1 to the Form 20-F filed with the Commission on March 18, 2021).</u>
<u>4.2</u>	<u>Entera Bio Ltd. 2018 Equity Incentive Plan (incorporated by reference to Exhibit 99 to the Registration Statement on Form S-8 (File No. 333-227488) filed with the Commission on September 24, 2018).</u>
<u>4.3</u>	<u>Amendment to Entera Bio Ltd. 2018 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Current Report on Form 8-K filed with the Commission on July 16, 2026).</u>
<u>5.1*</u>	<u>Opinion of Herzog Fox & Neeman.</u>
<u>23.1*</u>	<u>Consent of Kesselman & Kesselman, Certified Public Accountants, a member firm of PricewaterhouseCoopers International Limited, an independent registered public accounting firm.</u>
<u>23.2*</u>	<u>Consent of Herzog Fox & Neeman (included in Exhibit 5.1).</u>
<u>24.1*</u>	<u>Power of Attorney (included on signature pages hereto).</u>
<u>107*</u>	<u>Calculation of Filing Fee Tables</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 the City of Jerusalem, State of Israel, on August 7, 2026.

ENTERA BIO LTD.

By: /s/ Miranda Toledano

Name: Miranda Toledano

Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Miranda Toledano and Dana Yaacov-Garbeli, and each of them any of whom may act without joinder of the other, with full power to act as such person's true and lawful attorneys-in-fact and agent, with full power of substitution and resubstitution, for such person and in such person's name, place and stead, in any and all capacities, to sign this Registration Statement, and any and all amendments thereto (including post-effective amendments), and to file the same, with exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agent or his substitute, may lawfully 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.

Signature	Title	Date
<u>/s/ Miranda Toledano</u> Miranda Toledano	Chief Executive Officer and Director (Principal Executive Officer)	August 7, 2026
<u>/s/ Dana Yaacov-Garbeli</u> Dana Yaacov-Garbeli	Chief Financial Officer (Principal Financial and Accounting Officer)	August 7, 2026
<u>/s/ Geno J. Germano</u> Geno J. Germano	Chairman of the Board	August 7, 2026
<u>/s/ Yonatan Malca</u> Yonatan Malca	Director	August 7, 2026
<u>/s/ Sean Ellis</u> Sean Ellis	Director	August 7, 2026
<u>/s/ Haya Taitel</u> Haya Taitel	Director	August 7, 2026
<u>/s/ Steven D. Rubin</u> Steven D. Rubin	Director	August 7, 2026



August 7, 2026

To:
Entera Bio Ltd.
Hadassah Medical Center
Kiryat Hadassah
Jerusalem 9112002
Israel

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as Israeli counsel for Entera Bio Ltd., an Israeli company (the “**Company**”), in connection with the registration statement on Form S-8 (the “**Registration Statement**”) filed by the Company with the United States Securities and Exchange Commission (the “**SEC**”) on the date hereof pursuant to the Securities Act of 1933, as amended (the “**Securities Act**”), covering up to an aggregate amount of 4,808,931 ordinary shares, par value NIS 0.0000769 per share (“**Ordinary Shares**”) of the Company, issuable under the Company’s 2018 Equity Incentive Plan (the “**2018 Plan**”). Such Ordinary Shares issuable under the 2018 Plan shall be referred to as the “**Shares**”.

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the 2018 Plan, the Registration Statement, the Company’s amended Articles of Association as in effect as of the date hereof (the “**Articles**”) and such other agreements, certificates, resolutions, minutes and statements of corporate officers and other representatives of the Company and other documents as we have deemed necessary or appropriate as a basis for this opinion.

In rendering our opinion, we have assumed the authenticity of all original documents submitted to us as certified, conformed or photographic copies thereof, the genuineness of all signatures and the due authenticity of all persons executing such documents. We have assumed the same to have been complete and accurate. 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 have been properly prepared in accordance with the Articles and all applicable laws. In addition, we have assumed that the Company will receive the full consideration for the Shares (which may consist, in part or in full, of services performed for the Company).

Members of our firm are admitted to the Bar of the State of Israel, and we do not express any opinion as to the laws of any other jurisdiction. This opinion is limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated herein.

Based upon and subject to the foregoing, we are of the opinion that the Shares have been duly authorized and reserved for issuance and, subject to the requisite corporate approvals will be, when issued and paid for in accordance with the terms of the 2018 Plan and the related award agreements, validly issued, fully paid and non-assessable.

With respect to our opinion as to the Shares, we have assumed that, at the time of issuance and sale and to the extent any such issuance would exceed the maximum share capital of the Company currently authorized, the number of Ordinary Shares that the Company is authorized to issue shall have been increased in accordance with the Articles, such that a sufficient number of Ordinary Shares are authorized and available for issuance under the Articles, as then in effect.

We hereby consent to the filing of this opinion letter 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 SEC 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.

Yours faithfully,

/s/ Herzog Fox & Neeman Law Offices
Herzog Fox & Neeman Law Offices

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Entera Bio Ltd. of our report dated March 27, 2026 relating to the financial statements, which appears in Entera Bio Ltd.'s Annual Report on Form 10-K for the year ended December 31, 2025.

/s/ Kesselman & Kesselman
Certified Public Accountants (Isr.)
A member firm of PricewaterhouseCoopers International Limited
Tel-Aviv, Israel
August 7, 2026

Entera Bio Ltd.

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Rule 457(p)											

[illegible]