

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

FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Mobileye Global Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

7372
(Primary Standard Industrial
Classification Code Number)

88-0666433
(I.R.S. Employer
Identification Number)

c/o Mobileye B.V.
Har Hotzvim, 13 Hartom Street
P.O. Box 45157
Jerusalem 9777513, Israel
+972-2-541-7333

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

Anat Heller
Chief Financial Officer
c/o Mobileye B.V.
Har Hotzvim, 13 Hartom Street
P.O. Box 45157
Jerusalem 9777513, Israel
+972-2-541-7333

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Michael Kaplan
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, New York 10017
(212) 450-4000

Liz Cohen-Yerushalmi
Chief Legal Officer and General Counsel
c/o Mobileye B.V.
Har Hotzvim, 13 Hartom Street
P.O. Box 45157
Jerusalem 9777513, Israel
+972-2-541-7333

John L. Savva
Sullivan & Cromwell LLP
1870 Embarcadero Road
Palo Alto, California 94303
(650) 461-5600

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-272420

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

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 checked="" type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input 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.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement on Form S-1 (this “Registration Statement”) is being filed with respect to the registration of an additional \$169,050,000.00 of shares of Class A common stock, par value \$0.01 per share (the “Class A common stock”), of Mobileye Global Inc. (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement relates to the Registrant’s Registration Statement on Form S-1 (File No. 333-272420) (the “Prior Registration Statement”), initially filed by the Registrant on June 5, 2023 and declared effective by the Securities and Exchange Commission (the “Commission”) on June 7, 2023. The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of shares of Class A common stock offered by the selling stockholder named in the Prior Registration Statement by 4,025,000 shares of Class A common stock (which represent shares issuable to the selling stockholder upon conversion of the same number of Class B common stock, par value \$0.01 per share, currently held by such stockholder), 525,000 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional shares of Class A common stock from the selling stockholder. The required opinion of counsel and related consent and accountant’s consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

EXHIBIT INDEX

NO.	DESCRIPTION OF EXHIBIT
5.1	Opinion of Davis Polk & Wardwell LLP
23.1	Consent of Davis Polk & Wardwell LLP (included in Exhibit 5.1)
23.2	Consent of Kesselman & Kesselman, Certified Public Accountants (Isr.), a member firm of PricewaterhouseCoopers International Limited, an independent registered public accounting firm.
24.1*	Power of Attorney (included in signature page to the Registrant’s Prior Registration Statement on Form S-1 (File No. 333-272420)).
107	Filing Fee Table

* Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Jerusalem, Israel on June 7, 2023.

MOBILEYE GLOBAL INC.

By: /s/ Professor Amnon Shashua

Name: Professor Amnon Shashua

Title: Chief Executive Officer and President
(As Principal Executive Officer)

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on June 7, 2023.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* _____ Professor Amnon Shashua	Chief Executive Officer, President and Director (Principal Executive Officer)	June 7, 2023
* _____ Anat Heller	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	June 7, 2023
* _____ Patrick P. Gelsinger	Chair of the Board of Directors	June 7, 2023
* _____ Eyal Desheh	Director	June 7, 2023
* _____ Jon M. Huntsman, Jr.	Director	June 7, 2023
* _____ Claire C. McCaskill	Director	June 7, 2023
* _____ Christine Pambianchi	Director	June 7, 2023
* _____ Frank D. Yeary	Director	June 7, 2023
* _____ Saf Yeboah-Amankwah	Director	June 7, 2023

*By: /s/ Professor Amnon Shashua

Professor Amnon Shashua, Attorney-In-Fact



Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017
davispolk.com

June 7, 2023

Mobileye Global Inc.
c/o Mobileye B.V.
Har Hotzvim, 13 Hartom Street
P.O. Box 45157
Jerusalem 9777513, Israel

Ladies and Gentlemen:

We have acted as special counsel to Mobileye Global Inc., a Delaware corporation (the “**Company**”), in connection with the Company’s Registration Statement on Form S-1 (the “**Abbreviated Registration Statement**”) filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the “**Securities Act**”), for the registration of 4,025,000 shares of its Class A common stock, par value \$0.01 per share (the “**Class A Shares**”), including 525,000 Class A Shares subject to the underwriters’ option to purchase additional shares, as described in the Registration Statement (which consists of up to 4,025,000 issued and outstanding shares of Class B common stock, par value \$0.01 per share, to be exchanged for up to 4,025,000 Class A Shares stock in accordance with the Company’s amended and restated certificate of incorporation) (the “**Exchange Shares**”). The securities are to be purchased by certain underwriters and offered for sale to the public together with the securities registered pursuant to a Registration Statement on Form S-1 (File No. 333-272420) of the Company that was declared effective earlier today (the “**Initial Registration Statement**”).

We, as your counsel, have examined originals or copies of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary or advisable for the purpose of rendering this opinion.

In rendering the opinion expressed herein, we have, without independent inquiry or investigation, assumed that (i) all documents submitted to us as originals are authentic and complete, (ii) all documents submitted to us as copies conform to authentic, complete originals, (iii) all signatures on all documents that we reviewed are genuine, (iv) all natural persons executing documents had and have the legal capacity to do so, (v) all statements in certificates of public officials and officers of the Company that we reviewed were and are accurate and (vi) all representations made by the Company as to matters of fact in the documents that we reviewed were and are accurate.

Based upon the foregoing, we advise you that, in our opinion, when the Class A Shares have been issued and delivered in exchange for the Exchange Shares in accordance with the terms of the Underwriting Agreement referred to in the prospectus included in the Initial Registration Statement and incorporated by reference in the Abbreviated Registration Statement, and the Company’s amended and restated certificate of incorporation, the Class A Shares will be validly issued, fully paid and non-assessable.

We are members of the Bar of the State of New York and the foregoing opinion is limited to the laws of the State of New York and the General Corporation Law of the State of Delaware.

We hereby consent to the filing of this opinion as an exhibit to the Abbreviated Registration Statement and further consent to the reference to our name under the caption “Legal Matters” in the prospectus included in the Initial Registration Statement and incorporated by reference in the Abbreviated

Registration Statement. In giving this consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act.

Very truly yours,

/s/ Davis Polk & Wardwell LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated March 9, 2023 relating to the financial statements, which appears in Mobileye Global Inc.'s Annual Report on Form 10-K for the year ended December 31, 2022, which is incorporated by reference in the Registration Statement on Form S-1 (No. 333-272420) of Mobileye Global Inc. We also consent to the reference to us under the heading "Experts" in the Registration Statement on Form S-1 (No. 333-272420) incorporated by reference in this Registration Statement.

/s/ Kesselman & Kesselman

Certified Public Accountants (Isr.)

A member firm of PricewaterhouseCoopers International Limited

Tel Aviv, Israel

June 7, 2023

Calculation of Filing Fee Tables

S-1

(Form Type)

Mobileye Global Inc.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

Security Type (1)	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered (2)	Proposed Maximum Offering Price Per Unit (3)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee (4)	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial effective date	Filing Fee Previously Paid In Connection with Unsold Securities to be Carried Forward
Newly Registered Securities											
Fees to Be Paid	Equity	Class A common stock, par value \$0.01 per share	457(a)	4,025,000	\$42.00	\$169,050,000.00	0.0001102	\$18,629.31			
Carry Forward Securities											
Fees Previously Paid											
Carry Forward Securities											
	Total Offering Amounts					\$169,050,000.00		\$18,629.31			
	Total Fees Previously Paid										
	Total Fee Offsets										
	Net Fee Due							\$18,629.31			

- (1) The securities are being registered solely in connection with the resale of ordinary shares by the selling stockholder named in the registration statement to which this exhibit relates (the "Selling Stockholder").
- (2) Includes shares of Class A common stock, par value \$0.01 per share ("Class A common stock"), of Mobileye Global Inc. ("Mobileye") subject to the underwriters' option to purchase additional shares from the Selling Stockholder.
- (3) Based on the public offering price.
- (4) Mobileye previously registered securities with a proposed maximum aggregate offering price of \$1,789,917,500.00 on its registration statement on Form S-1 (File No. 333-272420) (the "Prior Registration Statement"), which was declared effective by the Securities and Exchange Commission on June 7, 2023. In accordance with Rule 462(b) under the Securities Act of 1933, as amended, an additional amount of securities having a proposed maximum aggregate offering price of \$169,050,000.00 is hereby registered for resale by the Selling Stockholder, which includes shares of Class A common stock subject to the underwriters' option to purchase additional shares. The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the proposed maximum aggregate offering price.