

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

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

ROIVANT SCIENCES LTD.

(Exact name of registrant as specified in its charter)

Bermuda

(State or other jurisdiction of incorporation or organization)

98-1173944

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

**7th Floor
50 Broadway
London SW1H 0DB
United Kingdom**

Telephone: +44 207 400 3347

(Address of Principal Executive Offices)

ROIVANT SCIENCES LTD. 2021 EQUITY INCENTIVE PLAN

(Full Title of the Plan)

**Corporation Service Company
251 Little Falls Drive
Wilmington, DE 19808**

Telephone: (800) 927-9801

(Name and Address for Agent of Service)

(Telephone number, including Area Code, of Agent For Service)

Copies of all correspondence to:

**Derek J. Dostal
Stephen A. Byeff
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017
(212) 450-4000**

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
REGISTRATION OF ADDITIONAL SHARES
PURSUANT TO GENERAL INSTRUCTION E**

Pursuant to General Instruction E to Form S-8, the Registrant is filing this Registration Statement with the U.S. Securities and Exchange Commission (the "Commission") to register additional shares of the Registrant's Common Stock for issuance under the Roivant Sciences Ltd. 2021 Equity Incentive Plan (the "Plan"), pursuant to the provision of the Plan that provides for automatic annual increases in the number of shares reserved for issuance thereunder. This Registration Statement hereby incorporates by reference the contents of the Registrant's registration statement on Form S-8 filed with the Commission on October 8, 2021 (File No. 333-260173), the registration statement on Form S-8 filed with the Commission on June 28, 2022 (File No. 333-265867) and the registration statement on Form S-8 filed with the commission on June 29, 2023 (File No. 333-273000), to the extent not superseded hereby.

PART I

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

The documents containing the information specified in Item 1 and Item 2 of Part I of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the "Securities Act"). In accordance with the rules and regulations of the Commission and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents are incorporated herein by reference:

(a) the Company's annual report on Form 10-K for the fiscal year ended [March 31, 2024](#), filed with the Commission May 30, 2024 (File No. 001-40782) (the "Annual Report"), including the sections of the Registrant's Definitive Proxy Statement on Schedule 14A for the Registrant's 2024 Annual General Meeting of Shareholders, as filed with the Commission on [July 26, 2024](#), incorporated by reference in the Annual Report;

(b) all other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Company's Annual Report referred to in (a) above; and

(c) The description of the Company's securities registered pursuant to Section 12 of the Exchange Act ([filed as Exhibit 4.5 to the Company's Annual Report](#)).

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, after the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, are incorporated by reference in this Registration Statement and are a part hereof from the date of filing of such documents; except as to any portion of any future annual or quarterly report to stockholders or document or current report furnished under current Items 2.02 or 7.01 of Form 8-K that is not deemed filed under such provisions. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement 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.

Exhibit
Number

3.1	<u>Memorandum of Association of Roivant Sciences Ltd. (incorporated herein by reference to Exhibit 3.1 to the Registrant's Registration Statement on Form S-4/A (File No. 333-256165), as amended, filed with the Commission on May 14, 2021)</u>
3.2	<u>Amended and Restated Bye-laws of Roivant Sciences Ltd. (incorporated herein by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-40782), filed with the Commission on October 1, 2021)</u>
5.1*	<u>Opinion of Conyers Dill & Pearman Limited</u>
23.1*	<u>Consent of Ernst & Young LLP</u>
23.2*	<u>Consent of Conyers Dill & Pearman Limited (included in Exhibit 5.1)</u>
24.1*	<u>Power of Attorney (included on the signature page hereto)</u>
99.1	<u>Roivant Sciences Ltd. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 99.1 to the Registrant's Registration Statement on Form S-8 (File No. 333-260173), filed with the Commission on October 8, 2021)</u>
107.1*	<u>Filing Fee Table</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 Oxford, UK, on the 26th day of July 2024.

ROIVANT SCIENCES LTD.

By: /s/ Matt Maisak

Name: Matt Maisak

Title: Authorized Signatory

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below, constitutes and appoints Richard Pulik, Jo Chen and Matthew Maisak and each or any one of them, our true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, to do any and all acts and things and execute, in the name of the undersigned, any and all instruments which said attorneys-in-fact and agents may deem necessary or advisable in order to enable Roivant Sciences Ltd. to comply with the Securities Act of 1933, as amended, and any requirements of the Securities and Exchange Commission in respect thereof, in connection with the filing with the Securities and Exchange Commission of one or more registration statements on Form S-8 under the Securities Act of 1933, as amended, including, specifically, but without limitation, power and authority to sign the name of the undersigned to any such registration statement, and any amendments to any such registration statement (including post-effective amendments), and to file the same with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, to sign any and all applications, registration statements, notices or other documents necessary or advisable to comply with applicable state securities laws, and to file the same, together with other documents in connection therewith with the appropriate state securities authorities, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and to perform each and every act and thing requisite or necessary to be done in and about the premises, as fully and to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and any of them, or their 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 dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Matthew Gline</u> Matthew Gline	Chief Executive Officer & Director (principal executive officer)	<u>July 26, 2024</u>
<u>/s/ Richard Pulik</u> Richard Pulik	Chief Financial Officer (principal financial officer)	<u>July 26, 2024</u>
<u>/s/ Rakhi Kumar</u> Rakhi Kumar	Chief Accounting Officer (principal accounting officer)	<u>July 26, 2024</u>
<u>/s/ Keith Manchester</u> Keith Manchester	Director	<u>July 26, 2024</u>
<u>/s/ Ilan Oren</u> Ilan Oren	Director	<u>July 26, 2024</u>
<u>/s/ Daniel Gold</u> Daniel Gold	Director	<u>July 26, 2024</u>
<u>/s/ Melissa Epperly</u> Melissa Epperly	Director	<u>July 26, 2024</u>
<u>/s/ Meghan FitzGerald</u> Meghan FitzGerald	Director	<u>July 26, 2024</u>
<u>/s/ James C. Momtazee</u> James C. Momtazee	Director	<u>July 26, 2024</u>
<u>/s/ Mayukh Sukhatme</u> Mayukh Sukhatme	Director	<u>July 26, 2024</u>

CONYERS DILL & PEARMAN LIMITED

Clarendon House, 2 Church Street
Hamilton HM 11, Bermuda
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conyers.com

CONYERS

July 26, 2024

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robert.alexander@conyers.com

Roivant Sciences Ltd.
Suite 1, 3rd Floor
11-12 St. James's Square
London
SW1Y 4LB
United Kingdom

Dear Sirs,

Re: Roivant Sciences Ltd. (the "Company")

We have acted as special Bermuda legal counsel to the Company in connection with a registration statement on Form S-8 filed with the U.S. Securities and Exchange Commission (the "**Commission**") on July 26, 2024 (the "**Registration Statement**", which term does not include any other document or agreement whether or not specifically referred to therein or attached as an exhibit or schedule thereto) relating to the registration under the U.S. Securities Act of 1933, as amended, (the "**Securities Act**") of an aggregate of (i) 40,333,898 common shares, par value US\$0.000000341740141 each issuable pursuant to Section 3(a) of the Roivant Sciences Ltd. 2021 Equity Incentive Plan (the "**Plan**") providing for an automatic increase in the number of shares reserved for issuance thereunder as of April 1 of each year, and (ii) pursuant to Rule 416(a) under the Securities Act, under the Plan by reason of any stock dividend, stock split or other similar transaction (all such Shares, the "**Shares**").

For the purposes of giving this opinion, we have examined a copy of the Registration Statement and the Plan. We have also reviewed the memorandum of association and the bye-laws of the Company as certified by the Secretary of the Company on the date hereof, minutes of a meeting of its board of directors held on April 30, 2021, unanimous written resolutions of its directors dated May 14, 2021, and 24 July 2024 and written resolutions of its members dated May 1, 2021 and September 29, 2021, each as certified by the Secretary of the Company on the date hereof (collectively, the "**Resolutions**"), and such other documents and made such enquiries as to questions of law as we have deemed necessary in order to render the opinion set forth below.

We have assumed (a) the genuineness and authenticity of all signatures and the conformity to the originals of all copies (whether or not certified) examined by us and the authenticity and completeness of the originals from which such copies were taken, (b) that where a document has been examined by us in draft form, it will be or has been executed and/or filed in the form of that draft, and where a number of drafts of a document have been examined by us all changes thereto have been marked or otherwise drawn to our attention, (c) the accuracy and completeness of all factual representations made in the Registration Statement, the Plan, and other documents reviewed by us, (d) that the Resolutions were passed at one or more duly convened, constituted and quorate meetings, or by unanimous written resolutions, remain in full force and effect and have not been rescinded or amended, (e) that there is no provision of the law of any jurisdiction, other than Bermuda, which would have any implication in relation to the opinions expressed herein, (f) the validity and binding effect of the Plan in accordance with its terms under the laws of the State of New York, except for those matters thereunder subject to The Companies Act, 1981 of Bermuda, as amended (the "Companies Act"), of which the validity and binding effect shall be governed by Bermuda law, (g) that there is no provision of any award agreement which would have any implication in relation to the opinions expressed herein, (h) that upon the issuance of any Shares by the Company, the Company will receive consideration for the full issue price thereof which shall be equal to at least the par value thereof, (i) that on the date of the issuance of any Shares, the Company will have sufficient authorised but unissued common shares, and (j) that on the date of issuance of any Shares, the Company's Shares will be listed on an appointed stock exchange, as defined in the Companies Act, which includes The Nasdaq Stock Market LLC.

We have made no investigation of and express no opinion in relation to the laws of any jurisdiction other than Bermuda. This opinion is to be governed by and construed in accordance with the laws of Bermuda and is limited to and is given on the basis of the current law and practice in Bermuda. This opinion is issued solely for the purposes of the filing of the Registration Statement and the issuance of the Shares by the Company pursuant to the Plan and is not to be relied upon in respect of any other matter.

On the basis of and subject to the foregoing, we are of the opinion that:

1. The Company is duly incorporated and existing under the laws of Bermuda in good standing (meaning solely that it has not failed to make any filing with any Bermuda government authority or to pay any Bermuda government fees or tax which would make it liable to be struck off the Register of Companies and thereby cease to exist under the laws of Bermuda).
2. When issued and paid for in accordance with the terms of the Plan, the Shares will be validly issued, fully paid and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue of such Shares).

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not hereby admit that we are experts within the meaning of Section 11 of the Securities Act or that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations of the Commission promulgated thereunder.

Yours faithfully,

/s/ Conyers Dill & Pearman Limited
Conyers Dill & Pearman Limited

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Roivant Sciences Ltd. 2021 Equity Incentive Plan of Roivant Sciences Ltd. of our reports dated May 30, 2024, with respect to the consolidated financial statements of Roivant Sciences Ltd. and the effectiveness of internal control over financial reporting of Roivant Sciences Ltd. included in its Annual Report (Form 10-K) for the year ended March 31, 2024, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Iselin, New Jersey
July 26, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)ROIVANT SCIENCES LTD.
(Exact Name of Registrant as Specified in its Charter)

Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Unit(2)(3)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee(2)
Equity	Common shares, par value \$0.0000000341740141 per share, reserved for issuance under the Roivant Sciences Ltd. 2021 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	40,333,898	\$11.06	\$446,092,911.88	0.00014760	\$65,843.31
Total Offering Amounts					\$446,092,911.88		\$65,843.31
Total Fees Previously Paid							-
Total Fee Offsets							-
Net Fee Due							\$65,843.31

- (1) This Registration Statement on Form S-8 (this "Registration Statement") covers (i) 40,333,898 common shares, par value \$0.0000000341740141 per share ("Common Shares"), of Roivant Sciences Ltd. (the "Registrant") that were added to the Common Shares authorized for issuance pursuant to the Roivant Sciences Ltd. 2021 Equity Incentive Plan (the "Plan") pursuant to the provision of the Plan providing for an automatic increase in the number of shares reserved for issuance thereunder as of April 1 of each year, and (ii) pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), any additional Common Shares that may become issuable under the Plan by reason of any share dividend, share split or other similar transaction.
- (2) Rounded up to the nearest whole cent.
- (3) Estimated solely for the purpose of determining the registration fee pursuant to Rule 457(h) and Rule 457(c) under the Securities Act, based upon the average of the high and low sales prices for the Common Shares as quoted on The Nasdaq Stock Market LLC on July 22, 2024 of \$11.06 per share.