

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

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

SIO GENE THERAPIES INC.
 (Exact name of registrant as specified in its charter)

Delaware **85-3863315**
 (State or other jurisdiction of Incorporation or organization) (I.R.S. Employer Identification No.)

130 West 42nd Street, 26th Floor **10036**
New York, NY
 (Address of principal executive office) (Zip Code)

Amended and Restated 2015 Equity Incentive Plan
 (Full title of the plans)

Corporation Service Company
2711 Centerville Road
Wilmington, DE 19808
(866) 846-8765
 (Name, address and telephone number, including area code, of agent for service)

Copies to:

John T. McKenna
Milson C. Yu

Cooley LLP
3175 Hanover Street
Palo Alto, CA 94303
(650) 843-5000

David Nassif
Principal Financial Officer
Sio Gene Therapies Inc.
130 West 42nd Street, 26th Floor
New York, NY 10036
(877) 746-4891

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 checked="" 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.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price per Share ⁽³⁾	Proposed Maximum Aggregate Offering Price ⁽³⁾	Amount of Registration Fee
Common Stock, \$0.00001 par value per share	7,775,102 shares ⁽²⁾	\$2.14	\$16,638,718.28	\$1,542.41

⁽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 shares of common stock of the Registrant (“Common Stock”) that become issuable under the Sio Gene Therapies Inc. Amended and Restated 2015 Equity Incentive Plan (the “2015 Plan”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of the Registrant’s outstanding shares of Common Stock.

⁽²⁾ Consists of (i) 2,775,102 shares of Common Stock pursuant to an automatic increase in plan reserve under the 2015 Plan, equal to 4% of the total number of shares of Common Stock outstanding on March 31st of the preceding fiscal year to the aggregate number of shares of Common Stock reserved for issuance under, and which annual increase is provided by, the 2015 Plan and (ii) 5,000,000 shares of Common Stock pursuant to the increase to the plan reserve under the 2015 Plan following approval of such increase by the Registrant's board of directors and its stockholders at the Registrant's 2021 annual meeting of stockholders, held on September 23, 2021.

⁽³⁾ Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) and Rule 457(c) under the Securities Act. The offering price per share and the aggregate offering price are based upon \$2.14, which is the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Select Market on September 30, 2021.

**REGISTRATION OF ADDITIONAL SHARES
PURSUANT TO GENERAL INSTRUCTION E**

Pursuant to General Instruction E of Form S-8, Sio Gene Therapies Inc. (the “Registrant”) is filing this Registration Statement with the Securities and Exchange Commission (the “Commission”) to register 7,775,102 additional shares of Common Stock under the 2015 Plan, 2,775,102 shares of which were added pursuant to an automatic increase in plan reserve under the 2015 Plan, equal to 4% of the total number of shares of Common Stock outstanding on March 31st of the preceding fiscal year to the aggregate number of shares of Common Stock reserved for issuance under, and which annual increase is provided by, the 2015 Plan and 5,000,000 shares of which were added pursuant to the increase to the plan reserve under the 2015 Plan following approval of such increase by the Registrant’s board of directors and its stockholders at the Registrant’s 2021 annual meeting of stockholders, held on September 23, 2021.

This Registration Statement hereby incorporates by reference Post-Effective Amendment No. 1 to the Registrant’s Registration Statements (as defined below) on Form S-8 and the contents of the Registrant’s Registration Statements on Form S-8, filed with the Commission on August 11, 2020 (Registration No. 333-244371, August 16, 2018 (Registration No. 333-226877), August 22, 2017 (Registration No. 333-220089), December 30, 2016 (Registration No. 333-215386) and August 11, 2015 (Registration No. 333-206300) (collectively, the “Registration Statements”). In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission are incorporated by reference into this Registration Statement:

- (a) [Post-Effective Amendment No. 1 to the Registrant's Registration Statements on Form S-8, filed with the Commission on November 13, 2020.](#)
- (b) The contents of the Registrant's Registration Statements on Form S-8, filed with the Commission on [August 11, 2015 \(Registration No. 333-206300\)](#), on [December 30, 2016 \(Registration No. 333-215386\)](#), on [August 22, 2017 \(Registration No. 333-220089\)](#), on [August 16, 2018 \(Registration No. 333-226877\)](#) and on [August 11, 2020 \(Registration No. 333-244371\)](#).
- (c) [The Registrant's Annual Report on Form 10-K for the fiscal year ended March 31, 2021, filed with the Commission on June 9, 2021.](#)
- (d) [The Registrant's Quarterly Report on Form 10-Q for the three months ended June 30, 2021, filed with the Commission on August 12, 2021.](#)
- (e) The Registrant's Current Reports on Form 8-K, filed with the Commission on [April 5, 2021](#) and [May 13, 2021 \(excluding Item 7.01, Exhibit 99.1, Exhibit 99.2 and Exhibit 99.3 thereto\)](#).
- (f) [The description of the Registrant's Common Stock contained in Exhibit 4.2](#) to the Registrant's [Form 8-K12G3, filed with the Commission on November 13, 2020](#), including any amendment or report filed for the purpose of updating such description.

All other reports and documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items) on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such reports and documents. 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 subsequently filed document that also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

EXHIBITS

Item 8. Exhibits

Incorporated by Reference

Exhibit Number	Description	Schedule/Form	File No.	Exhibit	Filing Date
3.1	Certificate of Incorporation.	8-K12G3	000-56226	3.1	11/13/2020
3.2	Bylaws.	8-K12G3	000-56226	3.2	11/13/2020
5.1*	Opinion of Cooley LLP.				
10.1	Amended and Restated 2015 Equity Incentive Plan.	DEF 14A	001-37418	Appendix A	08/06/2021
10.2	Forms of Option Grant Notice and Option Agreement under the Amended and Restated 2015 Equity Incentive Plan.	S-8 POS	333-244371	10.2	11/13/2020
10.3	Form of Early Exercise Stock Purchase Agreement under the Amended and Restated 2015 Equity Incentive Plan.	S-8 POS	333-244731	10.3	11/13/2020
10.4	Forms of Restricted Stock Unit Grant Notice and Restricted Stock Unit Award Agreement under the Amended and Restated 2015 Equity Incentive Plan.	10-K	001-37418	10.16	06/09/2021
23.1*	Consent of Ernst & Young LLP, independent registered public accounting firm.				
23.2*	Consent of Cooley LLP (included in Exhibit 5.1).				
24.1*	Power of Attorney (included on the signature page to this Registration Statement).				

* 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 the City of New York, State of New York, on October 6, 2021.

SIO GENE THERAPIES INC.

By: /s/ David Nassif
David Nassif
Principal Financial and Accounting Officer

POWER OF ATTORNEY

Know All Persons By These Presents, that each person whose signature appears below constitutes and appoints Pavan Cheruvu, M.D. and David Nassif, and each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in his or her name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their or his or her substitute or substitutes, 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 dates indicated.

Signature	Title	Date
<u>/s/ Pavan Cheruvu</u> Pavan Cheruvu, M.D.	Principal Executive Officer and Director	October 6, 2021
<u>/s/ David Nassif</u> David Nassif	Principal Financial and Accounting Officer	October 6, 2021
<u>/s/ Frank Torti</u> Frank Torti, M.D.	Chairperson	October 6, 2021
<u>/s/ Atul Pande</u> Atul Pande, M.D.	Director	October 6, 2021
<u>/s/ Berndt Modig</u> Berndt Modig	Director	October 6, 2021
<u>/s/ Senthil Sundaram</u> Senthil Sundaram	Director	October 6, 2021
<u>/s/ Eric Venker</u> Eric Venker, M.D., Pharm.D.	Director	October 6, 2021
<u>/s/ Kristiina Vuori</u> Kristiina Vuori, M.D., Ph.D.	Director	October 6, 2021



John T. McKenna
+1 650 843-5059
jmckenna@cooley.com

October 6, 2021

Sio Gene Therapies Inc.
130 West 42nd St., 26th Floor
New York, NY 10036

Ladies and Gentlemen:

You have requested our opinion with respect to certain matters in connection with the filing by Sio Gene Therapies Inc., a Delaware corporation (the "**Company**"), of a Registration Statement on Form S-8 (the "**Registration Statement**") with the Securities and Exchange Commission (the "**Commission**") covering the offering of up to 7,775,102 shares (the "**Shares**") of the Company's Common Stock, \$0.00001 par value, pursuant to the Company's Amended and Restated 2015 Equity Incentive Plan, as amended (the "**Plan**").

In connection with this opinion, we have examined and relied upon (a) the Registration Statement and related prospectuses, (b) the Company's Certificate of Incorporation and Bylaws, each as currently in effect, (c) the Plan, and (d) originals or copies certified to our satisfaction of such records, opinions, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials and the due authorization, execution and delivery of all documents by all persons other than by the Company where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plan, the Registration Statement and the related prospectus, will be validly issued, fully paid, and nonassessable (except as to Shares issued pursuant to certain deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

We consent to the filing of this opinion as an exhibit to the Registration Statement.

Cooley LLP 3175 Hanover Street Palo Alto, CA 94304-1130
T: (650) 843-5000 F: (650) 849-7400 cooley.com



Sio Gene Therapies Inc.
October 6, 2021
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Very truly yours,

Cooley LLP

By: /s/ John T. McKenna
John T. McKenna

Cooley LLP 3175 Hanover Street Palo Alto, CA 94304-1130
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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Amended and Restated 2015 Equity Incentive Plan of Sio Gene Therapies Inc. of our report dated June 9, 2021, with respect to the consolidated financial statements of Sio Gene Therapies Inc. included in its Annual Report (Form 10-K) for the year ended March 31, 2021, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

October 6, 2021
Iselin, New Jersey