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

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

Kaltura, Inc.
(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
Incorporation or organization)

20-8128326
(I.R.S. Employer
Identification No.)

**860 Broadway, 3rd Floor
New York, New York 10003
(646) 290-5445**
(Address of principal executive offices) (Zip code)

Kaltura, Inc. 2021 Incentive Award Plan
(Full title of the plans)

Ron Yekutiel
Chairman and Chief Executive Officer
Kaltura, Inc.
860 Broadway, 3rd Floor
New York, New York 10003
(646) 290-5445
(Name and address of agent for service) (Telephone number, including area code, of agent for service)

With copies to:

**Marc D. Jaffe, Esq.
Joshua G. Kiernan, Esq.
Benjamin J. Cohen, Esq.
Latham & Watkins LLP
1271 Avenue of the Americas
New York, New York 10020
(212) 906-1200**

**Nitzan Hirsch-Falk
Yuval Oren
Yoav Meer
H-F & Co.
Rubinstein House,
20 Lincoln St.
10th Floor
Tel Aviv, Israel
Telephone: +972 (3) 794-4888
Fax: +972 (3) 794-4878**

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 checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for comply with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of Securities Act.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 7,129,446 shares of Kaltura, Inc.'s (the "Registrant") common stock to be issued pursuant to the Kaltura, Inc. 2021 Incentive Award Plan (the "2021 Plan") and for which a Registration Statement of the Registrant on Form S-8 relating to the same employee benefit plan is effective.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

The contents of the Registration Statements on Form S-8 (File Nos. 333-258261, 333-263262, and 333-270081), filed with the Securities and Exchange Commission, relating to the 2021 Plan, are incorporated herein by reference.

Item 8.	Exhibits
Exhibit Number	Description
<u>4.1</u>	<u>Amended and Restated Certificate of Incorporation of Kaltura, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-40644) filed on July 23, 2021).</u>
<u>4.2</u>	<u>Amended and Restated Bylaws of Kaltura, Inc. (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-40644) filed on July 23, 2021).</u>
<u>5.1*</u>	<u>Opinion of Latham & Watkins LLP</u>
<u>23.1*</u>	<u>Consent of Kost Forer Gabbay & Kasierer, a member of EY Global</u>
<u>23.2*</u>	<u>Consent of Latham & Watkins LLP (included in Exhibit 5.1)</u>
<u>24.1*</u>	<u>Power of Attorney (included on signature page)</u>
<u>99.1</u>	<u>Kaltura, Inc. 2021 Incentive Award Plan (incorporated by reference to Exhibit 10.7 to the Registrant's Registration Statement on Form S-1 (File No. 333-253699) filed on March 23, 2021).</u>
<u>107.1*</u>	<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 the City of New York, State of New York, on February 26, 2024.

KALTURA, INC.

By: /s/ Ron Yekutiel
Ron Yekutiel
Chairman and Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints Ron Yekutiel, Yaron Garmazi and Zvi Maayan or each of them singly, with full power to act without the other, such person's true and lawful attorneys-in-fact and agents, with full power of substitution and re-substitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign this registration statement and any and all amendments, including post-effective amendments to this registration statement, and to file the same, with exhibits and schedules 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 or desirable to be done in connection therewith as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, 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/ Ron Yekutiel</u> Ron Yekutiel	Chairman and Chief Executive Officer <i>(Principal Executive Officer)</i>	February 26, 2024
<u>/s/ Yaron Garmazi</u> Yaron Garmazi	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	February 26, 2024
<u>/s/ Richard Levandov</u> Richard Levandov	Director	February 26, 2024
<u>/s/ Shay David</u> Shay David	Director	February 26, 2024
<u>/s/ Ronen Faier</u> Ronen Faier	Director	February 26, 2024
<u>/s/ Naama Halevi Davidov</u> Naama Halevi Davidov	Director	February 26, 2024
<u>/s/ Eyal Manor</u> Eyal Manor	Director	February 26, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Kaltura, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1—Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered (1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	7,129,446 (2)	\$1.50 (3)	\$10,694,169	\$147.60 per \$1,000,000	\$1,578.46
Total Offering Amounts						\$10,694,169	\$1,578.46
Total Fee Offsets (4)							-
Net Fee Due							\$1,578.46

- (1) In accordance with Rule 416 under the Securities Act of 1933, as amended, this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (1) Consists of an additional 7,129,446 shares of common stock issuable under the Kaltura, Inc. 2021 Incentive Award Plan (the "2021 Plan") pursuant to the terms of the 2021 Plan.
- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of Kaltura, Inc.'s (the "Registrant") common stock as reported on The Nasdaq Global Select Market on February 23, 2024.
- (1) The Registrant does not have any fee offsets.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Kaltura, Inc. 2021 Incentive Award Plan of our report dated February 22, 2024, with respect to the consolidated financial statements of Kaltura, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

February 26, 2024
Tel-Aviv, Israel

/s/ Kost Forer Gabbay & Kasierer
A Member of EY Global

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New York, New York 10020-1401
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LATHAM & WATKINS LLP

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Hong Kong	Singapore
Houston	Tel Aviv
London	Tokyo
Los Angeles	Washington, D.C.
Madrid	

February 26, 2024

Kaltura, Inc.
860 Broadway, 3rd Floor
New York, New York 10003

Re: Registration Statement on Form S-8; 7,129,446 shares of Common Stock, par value \$0.0001 per share, of Kaltura, Inc.

Ladies and Gentlemen:

We have acted as special counsel to Kaltura, Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing by the Company with the Securities and Exchange Commission of a registration statement on Form S-8 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to the issuance of up to 7,129,446 shares (the “Shares”) of the Company’s common stock, par value \$0.0001 per share, which may be issued pursuant to the Kaltura, Inc. 2021 Incentive Award Plan (the “Plan”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon the foregoing and upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein only as to the General Corporation Law of the State of Delaware (the “DGCL”), and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the recipients thereof, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the Plan, assuming in each case that the individual grants or awards under the Plan are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plan (and the agreements and

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awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and non-assessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

Latham & Watkins LLP

