

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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Kairos Pharma, Ltd.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

46-2993314
(I.R.S. Employer
Identification No.)

2355 Westwood Blvd., #139
Los Angeles CA 90064
(Address of Principal Executive Offices) (Zip Code)

KAIROS PHARMA, LTD. 2023 EQUITY INCENTIVE PLAN
(Full title of the plan)

John S. Yu, M.D.
Chief Executive Officer
Kairos Pharma, Ltd.
2355 Westwood Blvd., #139
Los Angeles CA 90064
(Name and address of agent for service)

(310) 948-2356
(Telephone number, including area code, of agent for service)

With copy to:

Megan J. Penick, Esq.
Dorsey & Whitney LLP
51 West 52nd Street
New York, New York 10019
Tel: (212) 415-9200

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 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 complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the employee benefit plan information and other information required by Part I of Form S-8 will be sent or given to participants under the Kairos Pharma, Ltd. 2023 Equity Incentive Plan (the “Plan”) as specified by Rule 428 under the Securities Act of 1933 (the “Securities Act”). In accordance with Rule 428 under the Securities Act and the requirements of Part I of Form S-8, such documents are not being filed with the Securities and Exchange Commission (the “Commission”) either as a part of this registration statement on Form S-8 (this “Registration Statement”) or as a prospectus or prospectus supplement pursuant to Rule 424 under the Securities Act. Kairos Pharma, Ltd. (the “Registrant”) will maintain a file of such documents in accordance with the provisions of Rule 428 under the Securities Act. Upon request, the Registrant will furnish to the Commission or its staff a copy or copies of all of the documents included in such file.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by the Registrant with the Commission, are incorporated in this Registration Statement by reference:

- (a) the Registrant's Current Reports on Form 8-K filed with the Commission on [September 17, 2024](#), [September 24, 2024](#) and [September 27, 2024](#);
- (b) the Registrant's prospectus filed with the Commission on September 17, 2024 pursuant to Rule 424(b) under the Securities Act relating to the registration statement on [Form S-1](#) (File No. 333-274805), that contains audited financial statements of the Registrant for the latest fiscal period for which such statements have been filed; and
- (c) the description of the Registrant's Common Stock, \$0.001 par value per share, which is contained in the Registrant's registration statement on [Form 8-A](#) filed by the Registrant with the Commission under Section 12 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), on September 12, 2024, including any amendments or reports filed for the purpose of updating such description.

All reports and other documents filed by the Registrant after the date hereof pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such reports and documents. Any statement contained herein or 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 report or document which also is incorporated or is deemed to be incorporated by reference herein modifies or supersedes such earlier 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 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Section 145 of the Delaware General Corporation Law, or the DGCL, authorizes a court to award, or a corporation's board of directors to grant, indemnity to directors and executive officers in terms sufficiently broad to permit such indemnification under certain circumstances for liabilities, including reimbursement for expenses incurred, arising under the Securities Act. Our certificate of incorporation permits indemnification of our directors, officers, employees and other agents to the maximum extent permitted by the DGCL, and our bylaws provide that we will indemnify our directors and executive officers and permit us to indemnify our employees and other agents, in each case to the maximum extent permitted by the DGCL.

We have entered into indemnification agreements with our directors and executive officers whereby we have agreed to indemnify our directors and executive officers to the fullest extent permitted by law, including indemnification against expenses and liabilities incurred in legal proceedings to which the director or executive officer was, or is threatened to be made, a party by reason of the fact that such director or executive officer is or was a director, executive officer, employee, or agent of the Registrant, provided that such director or executive officer acted in good faith and in a manner that the director or executive officer reasonably believed to be in, or not opposed to, the best interest of the Company.

At present, there is no pending litigation or proceeding involving a director or executive officer of the Company regarding which indemnification is sought, nor is the Registrant aware of any threatened litigation that may result in claims for indemnification.

We maintain insurance policies that indemnify our directors and officers against various liabilities arising under the Securities Act and the Exchange Act, that might be incurred by any director or officer in his capacity as such.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit Number	Description
4.1	<u>Certificate of Incorporation of Kairos Pharma, Ltd. filed with the Secretary of State of the State of Delaware, dated May 10, 2023 (incorporated by reference to Exhibit 3.5 to the Company's Registration Statement on Form S-1, filed on August 16, 2024).</u>
4.2	<u>Bylaws of Kairos Pharma, Ltd. (Delaware) (incorporated by reference to Exhibit 3.6 to the Company's Registration Statement on Form S-1, filed on August 16, 2024).</u>
4.2	<u>Kairos Pharma, Ltd. 2023 Equity Incentive Plan (incorporated by reference to Exhibit 10.23 to the Company's Registration Statement on Form S-1, filed on August 16, 2024).</u>
5.1	<u>Legal Opinion of Dorsey & Whitney LLP*</u>
23.1	<u>Consent of Marcum LLP, independent registered public accounting firm*</u>
23.2	<u>Consent of Dorsey & Whitney LLP (incorporated in Exhibit 5.1)*</u>
24.1	<u>Powers of Attorney (included on the signature page in Part II)*</u>
107	<u>Filing Fee Table*</u>

* Filed herewith.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

- (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
- (ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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 Los Angeles, State of California on September 27, 2024.

KAIROS PHARMA, LTD.

By /s/ John S. Yu

John S. Yu

Chief Executive Officer and Chairman of the Board of Directors

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints John S. Yu, and Doug Samuelson, and each of them singly, his or her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8 to be filed by Kairos Pharma, Ltd. and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority 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, and each 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, 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/ John S. Yu</u> John S. Yu	Chief Executive Officer and Chairman of the Board of Directors (principal executive officer)	September 27, 2024
<u>/s/ Doug Samuelson</u> Jennifer Fox	Chief Financial Officer (principal financial and accounting officer)	September 27, 2024
<u>/s/ Hyun W. Bae</u> Hyun W. Bae	Director	September 27, 2024
<u>/s/ Rosemary Mazanet</u> Rosemary Mazanet	Director	September 27, 2024
<u>/s/ Hansoo Michael Keyoung</u> Hansoo Michael Keyoung	Director	September 27, 2024



September 27, 2024

Kairos Pharma, Ltd.
2355 Westwood Blvd., #139
Los Angeles CA 90064
(310) 948-2356

Ladies and Gentlemen:

We are acting as counsel for Kairos Pharma, Ltd., a Delaware corporation (the "Company"), in connection with preparation and filing by the Company of a registration statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Securities Act"), with respect to 1,650,000 shares of common stock, par value \$0.001 per share, of the Company (the "Shares") issuable pursuant to the Kairos Pharma, Ltd. 2023 Equity Incentive Plan (the "Plan"). In connection with the foregoing, we have reviewed originals or copies identified to our satisfaction of the following documents:

1. The Registration Statement;
2. The Company's certificate of incorporation, as amended to date;
3. The Company's Bylaws, as amended to date; and
4. Originals or copies of such other corporate records and other documents as we have deemed necessary as a basis for the opinions expressed below.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with originals of all documents submitted to us as copies.

Our opinion set forth below is based on the text of the Plan as referenced in the Exhibit Index to the Registration Statement. Our opinion expressed below is limited to the General Corporation Law of the State of Delaware, and we do not express any opinion herein concerning any other law.

Based upon and subject to the foregoing and having regard for such legal considerations as we have deemed relevant, we are of the opinion that authorized but not previously issued Shares that may be delivered under the Plan have been duly authorized by the Company and, when (a) issued and delivered by the Company in accordance with the terms of the Plan and (b) paid for in full in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

This opinion speaks only as of the date hereof. We expressly disclaim any responsibility to advise you of any development or circumstance of any kind, including any change of law or fact that may occur after the date of this opinion letter that might affect the opinions expressed herein.

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

This opinion is rendered to you in connection with the above matter. This opinion may not be relied upon by you for any other purpose without our prior written consent.

MJP:AE

Very truly yours,

/s/ Dorsey & Whitney LLP
Dorsey & Whitney LLP

51 West 52nd Street | New York, NY | 10019-6119 | T 212.415.9200 | F 212.953.7201 | dorsey.com

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of Kairos Pharma, Ltd., on Form S-8 of our report dated April 30, 2024, which includes an explanatory paragraph as to the Company's ability to continue as a going concern, with respect to our audits of the consolidated financial statements of Kairos Pharma, Ltd. as of December 31, 2023 and 2022 and for the years ended December 31, 2023 and 2022 appearing in the Company's Registration Statement on Form S-1, as amended, filed August 16, 2024.

/s/ Marcum LLP

Marcum LLP
Los Angeles, CA
September 27, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Kairos Pharma, Ltd.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Kairos Pharma, Ltd. 2023 Equity Incentive Plan – Common Stock, \$0.001 par value per share	457(h)	1,650,000 shares ⁽¹⁾⁽²⁾	\$ 1.69 ⁽³⁾	\$ 2,788,500 ⁽³⁾	0.0001476	\$ 411.59
Total Offering Amounts					\$ 2,788,500		\$ 411.59
Total Fee Offsets					-	-	-
Net Fee Due							\$ 411.59

(1) Represents the maximum number of shares of common stock, par value \$0.001 per share (“Common Stock”), of Kairos Pharma, Ltd. (the “Registrant”) issuable pursuant to the Kairos Pharma, Ltd. 2023 Equity Incentive Plan (the “Plan”) being registered herein.

(2) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Act”) this Registration Statement also covers such additional shares of Common Stock, as may issue to prevent dilution from stock splits, stock dividends and similar transactions.

(3) Estimated solely for the purposes of determining the amount of the registration fee, pursuant to Rule 457(h) under the Securities Act, based upon the average high and low price of the Common Stock as reported on the Nasdaq Capital Market on September 26, 2024.