

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

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

Birkenstock Holding plc
(Exact name of registrant as specified in its charter)

Jersey
(State or other jurisdiction of
incorporation or organization)

Not Applicable
(I.R.S. Employer
Identification No.)

1-2 Berkeley Square
London, United Kingdom
(Address of Principal Executive Offices)

W1J 6EA
(Zip Code)

Birkenstock Holding plc 2023 Omnibus Incentive Plan
Birkenstock Holding plc 2023 Employee Share Purchase Plan
(Full title of the plan)

Puglisi & Associates
850 Library Avenue, Suite 204
Newark, Delaware 19711
(Name and address of agent for service)

Tel: +1 302 738-6680
(Telephone number, including area code, of agent for service)

Copies to:

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Carey Olsen Jersey LLP
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Jersey JE1 0BD, Channel Islands
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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. ☐

[†] The term “new or revised financial accounting standard” refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.

The documents containing the information specified in Part I will be delivered in accordance with Rule 428(b) under the Securities Act of 1933, as amended (the “Securities Act”). Such documents are not required to be, and are not being, filed with the Securities and Exchange Commission (the “Commission”), either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. These documents, and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of the Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

Item 2. Registrant Information and Employee Plan Annual Information.

The written statement required by Item 2 of Part I is included in documents that will be delivered to participants in the plans covered by this Registration Statement pursuant to Rule 428(b) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by Birkenstock Holding plc (the “Registrant”) with the Commission, are incorporated in this Registration Statement by reference:

- (a) The Registrant’s [prospectus filed pursuant to Rule 424\(b\)](#) under the Securities Act (File No. 333-274483) on October 12, 2023, relating to the Registrant’s Registration Statement on [Form F-1](#) (Registration No. 333-274483), initially filed with the Commission on September 12, 2023 (as amended, including all exhibits, the “F-1 Registration Statement”); and
- (b) The description of the Registrant’s ordinary shares contained in the Registrant’s Registration Statement on [Form 8-A](#) (File No. 001-41836), filed with the Commission on October 10, 2023 pursuant to Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement, but prior to the filing of a post-effective amendment that indicates that all securities offered hereby have been sold or that deregisters all securities then remaining unsold, including any Reports of Foreign Private Issuers on Form 6-K furnished by the Registrant to the Commission that indicate that they are incorporated herein by reference, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such 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 other subsequently filed document which also is incorporated or 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 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Registrant’s amended and restated articles of association filed as Exhibit 4.1 to this Registration Statement (the “Articles of Association”) provide for indemnification of the officers and directors to the fullest extent permitted by applicable law.

In addition, to the fullest extent permitted by applicable law, the Registrant has entered into agreements to indemnify its directors and executive officers containing provisions, which are in some respects broader than the specific indemnification provisions contained in the Articles of Association. The indemnification agreements may require the Registrant, among other things, to indemnify such persons against expenses, including attorneys’ fees, judgments, liabilities, fines and settlement amounts incurred by any such person in actions or proceedings, including actions by the Registrant or in the Registrant’s right, that may arise by reason of their status or service as a director or executive officer and to advance expenses incurred by them in connection with any such proceedings. The form of such indemnification agreement was filed as Exhibit 10.10 to the F-1 Registration Statement.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit Number	Description of Exhibit
4.1	<u>Form of Amended and Restated Memorandum of Association and Amended and Restated Articles of Association (incorporated by reference to Exhibit 3.1 filed with the F-1 Registration Statement on September 15, 2023)**</u>
4.2	<u>Birkenstock Holding plc 2023 Equity Incentive Plan (incorporated by reference to Exhibit 10.5 filed with the F-1 Registration Statement on October 2, 2023)**</u>
4.3	<u>Birkenstock Holding plc 2023 Employee Share Purchase Plan (incorporated by reference to Exhibit 10.6 filed with the F-1 Registration Statement on October 2, 2023)**</u>
5.1	<u>Opinion of Carey Olsen Jersey LLP</u>
23.1	<u>Consent of Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft</u>
23.2	<u>Consent of Carey Olsen Jersey LLP (included in Exhibit 5.1)</u>
24.1	<u>Power of Attorney (included on signature page)</u>
107	<u>Filing Fee Table</u>

** Previously filed.

Item 9. Undertakings.

(a) The 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 this Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that subparagraphs (a)(1)(i) and (a)(1)(ii) do 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 Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in this Registration Statement.

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- (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 the purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in this 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 the 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 London, United Kingdom on October 13, 2023.

BIRKENSTOCK HOLDING PLC

By: /s/ Ruth Kennedy

Name: Ruth Kennedy

Title: Director

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Oliver Reichert, Dr. Erik Massmann, J. Michael Chu, Ruth Kennedy and Nikhil Thukral and each of them, individually, as 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, in connection with this registration statement, including to sign in the name and on behalf of the undersigned, this registration statement and any and all amendments thereto, including post-effective amendments and registrations filed pursuant to Rule 462 under the U.S. Securities Act of 1933, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the U.S. Securities and Exchange Commission, granting unto such attorneys-in-fact and agents 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 might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or his or her substitute, 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	Name and Title	Date
<u>/s/ Alexandre Arnault</u>	Alexandre Arnault Director	October 13, 2023
<u>/s/ J. Michael Chu</u>	J. Michael Chu Director	October 13, 2023
<u>/s/ Ruth Kennedy</u>	Ruth Kennedy Director	October 13, 2023
<u>/s/ Nisha Kumar</u>	Nisha Kumar Director	October 13, 2023
<u>/s/ Anne Pitcher</u>	Anne Pitcher Director	October 13, 2023
<u>/s/ Nikhil Thukral</u>	Nikhil Thukral Director	October 13, 2023
<u>/s/ Oliver Reichert</u>	Oliver Reichert Chief Executive Officer and Director (principal executive officer)	October 13, 2023
<u>/s/ Dr. Erik Massmann</u>	Dr. Erik Massmann Chief Financial Officer (principal financial officer)	October 13, 2023
<u>/s/ Volker Bach</u>	Volker Bach Vice President Global Accounting (principal accounting officer)	October 13, 2023

Signature of Authorized U.S. Representative

Pursuant to the requirements of the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of Birkenstock Holding plc, has signed this registration statement on October 13, 2023.

Authorized U.S. Representative

By: /s/ Donald J. Puglisi

Name: Donald J. Puglisi

Title: Managing Director

CAREY OLSEN

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E jerseyco@careyolsen.com

Our ref GEC/SMK/1079774/0001

October 13, 2023

Birkenstock Holding plc
47 Esplanade
St. Helier
Jersey JE1 0BD

Dear All,

Birkenstock Holding plc (the “Company”): Birkenstock Holding plc 2023 Employee Share Purchase Plan (the “ESP”) and the Birkenstock Holding plc 2023 Omnibus Incentive Plan (the “OIP”) (the ESP and OIP together the “Plans”).

1. **BACKGROUND**

We have acted as Jersey legal advisers to the Company in connection with the registration statement on Form S-8 dated October 13, 2023 (the “**Form S-8**”). Under the Plans, the Company has granted, and may from time to time grant, awards relating to Plan Shares (as defined below) to employees, employee directors, non-employee directors, consultants, and/or advisors of the Company or one of its subsidiaries or affiliates.

2. **DOCUMENTS EXAMINED**

2.1 For the purpose of this opinion we have examined and relied upon copies of the following documents:

- 2.1.1 the Form S-8 in the form in which it is to be filed with the U.S. Securities and Exchange Commission;
- 2.1.2 the public records of the Company available for inspection on the website of the Registrar of Companies in Jersey (the “**Registrar of Companies**”) on the date of this Opinion, at the time we carried out such inspection (the “**Public Records**”);
- 2.1.3 minutes recording the resolutions of the board of directors of the Company passed on 21 September 2023 at a meeting of the board of directors at which the directors (among other things) approved the Plans and preparation and registration of the Form S-8 (the “**Director Resolutions**”);
- 2.1.4 a copy of the certificate of incorporation of the Company;

Carey Olsen Jersey LLP is registered as a limited liability partnership in Jersey with registered number 80.

BERMUDA BRITISH VIRGIN ISLANDS CAYMAN ISLANDS GUERNSEY JERSEY
CAPE TOWN HONG KONG LONDON SINGAPORE

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- 2.1.5 the memorandum and articles of association of the Company in force as at the date of this opinion (the “**memorandum and articles of association**”); and
- 2.1.6 the amended and restated memorandum and articles of association of the Company in the form filed as Exhibit 3.1 to the Company’s registration statement on Form F-1 dated September 12, as amended.
- 2.2 For the purposes of this opinion, we have not:
 - 2.2.1 examined the Plans or any other document relating to the Plans (including, without limitation, any document incorporated by reference in, or otherwise referred to in, the Form S-8); or
 - 2.2.2 undertaken any exercise that is not described in this opinion.
- 2.3 In this opinion:
 - 2.3.1 “**Options**” means any options, awards or other rights to acquire shares granted under the Plans to a Participant (as defined below);
 - 2.3.2 “**non-assessable**” means, in relation to any Plan Shares (as defined below), that no further sum shall be payable by a holder of those Plan Shares in respect of the issue price of those Plan Shares pursuant to any Options made under the OIP;
 - 2.3.3 “**Participants**” the persons granted any Options under the Plans (each such person being a “**Participant**”); and
 - 2.3.4 “**Plan Shares**” means ordinary shares of no par value in the capital of the Company which may be issued or transferred to a Participant pursuant to, or in connection with, an Option made or to be made under the OIP.
- 2.4 In this opinion, headings are for convenience only and do not affect its interpretation.

3. **ASSUMPTIONS**

- 3.1 In giving this opinion, we have assumed:
 - 3.1.1 that the Plans intend to facilitate or to encourage the holdings of shares in the Company by or for the benefit of individuals listed in Article 3(c) of the Companies (General Provisions) (Jersey) Order 2002, as amended;
 - 3.1.2 that any Options granted by the ESP are granted to or for the benefit of individuals listed in paragraph 6(1) of the Control of Borrowing (Jersey) Order 1958, as amended (the “**COBO Law**”);
 - 3.1.3 that prior consent of the Jersey Financial Services Commission pursuant to Article 4 of the COBO Law will be obtained in connection with the issuance of awards under the Plans to persons who do not fall within the categories of persons set out at Article 6(1) of the COBO Law;
 - 3.1.4 that the Plans have been, and will at all times be, operated in accordance with their terms;

- 3.1.5 that the Company's board of directors (or a duly authorised committee or such persons as a duly authorised committee may appoint in accordance with the terms of the Plans):
- (a) will duly authorise and grant all Options relating to Plan Shares to be granted; and
 - (b) will resolve to satisfy all Options relating to Plan Shares to be granted by the Company in a manner consistent with their fiduciary duties and in accordance with the terms of the Plans and the Company's memorandum and articles of association;
- 3.1.6 that any Plan Shares in issue which may be transferred to a Participant under the Plans in settlement of an Option have been validly issued and are credited as fully paid;
- 3.1.7 that a meeting of the Company's board of directors (or a duly authorised committee thereof) has been, or will be, duly convened and held at which it was, or will be, resolved to allot and issue, or (where applicable) approve the transfer of, the Plan Shares to the relevant Participant;
- 3.1.8 that all Plan Shares have been, or will be, duly allotted and issued and (where applicable) transferred, in accordance with the Company's memorandum and articles of association;
- 3.1.9 the authenticity, accuracy, completeness and conformity to original documents of all documents and certificates examined by us;
- 3.1.10 that each party has or had at the relevant time the necessary capacity, power, authority and intention and has or had at the relevant time obtained all necessary agreements, consents, licences or qualifications (whether as a matter of any law or regulation applicable to it or any contractual or other obligation binding upon it) to enter into the documents to which it is a party and that each such party has duly authorised, executed and delivered those documents and that those documents have been duly dated;
- 3.1.11 that where we have examined drafts, the drafts as executed does not differ in any material respect from the drafts that we have examined;
- 3.1.12 the genuineness and authenticity of all signatures, initials, stamps and seals on all documents and the completeness and conformity to original documents of all copies examined by us;
- 3.1.13 that there is no provision of the law or regulation of any jurisdiction other than Jersey that would have any adverse implication in relation to the opinions expressed in this Opinion;
- 3.1.14 that all documents or information required to be filed or registered by or in relation to the Company with the Registrar of Companies have been so filed or registered and appear on the Public Records and are accurate and complete; and
- 3.1.15 that each of the above assumptions is accurate at the date of this Opinion, and has been and will be accurate at all other relevant times.

3.2 We have not independently verified the above assumptions.

4. **OPINION**

4.1 As a matter of Jersey law and based on, and subject to, the assumptions and limitations set out in this opinion, we are of the opinion that, in relation to the Plan Shares to be allotted and issued, or transferred, to an award holder under both Plans in settlement of the award holder's award, the Plan Shares are duly authorised and upon the:

4.1.1 receipt in full by the Company of all amounts payable by the award holder under the relevant Plan in respect of the award holder's award; and

4.1.2 entry of the name of the award holder as the holder of those Plan Shares in the Company's register of members, those Plan Shares will be validly issued, fully paid and non-assessable.

5. **QUALIFICATION**

Our opinion is subject to any matter of fact not disclosed to us.

6. **JERSEY LAW**

This opinion is limited to matters of, and is interpreted in accordance with, Jersey law as at the date of this opinion. We express no opinion with respect to the laws of any other jurisdiction. We assume no obligation to update or supplement this opinion to reflect any facts or circumstances which may come to our attention or any changes in law which may occur after the date of this opinion.

7. **BENEFIT OF OPINION**

7.1 This opinion is only addressed to, and for the benefit of, the Company. It is given solely in connection with the filing of the registration statement on Form S-8. Save as set out in paragraph 7.2 below, this opinion may not, without our prior written consent, be transmitted or disclosed to any other person (including, without limitation, any Participant) or be relied upon for any other purpose whatsoever.

7.2 We consent to the disclosure of this opinion as an exhibit to the Form S-8 and its filing with the US Securities and Exchange Commission. 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/ Carey Olsen Jersey LLP

Carey Olsen Jersey LLP

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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 filed with the Securities and Exchange Commission on October 13, 2023 pertaining to the 2023 Omnibus Incentive Plan and 2023 Employee Share Purchase Plan of Birkenstock Holding plc of our report dated August 24, 2023, with respect to the consolidated financial statements of BK LC Lux Finco 2 S.à r.l. (subsequently renamed to Birkenstock Group Limited and then Birkenstock Holding Limited and then Birkenstock Holding plc), included in its Registration Statement (Form F-1 No. 333-274483), filed with the Securities and Exchange Commission.

/s/ Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft
Cologne, Germany
October 13, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)Birkenstock Holding plc
(Exact Name of Registrant as Specified in its Articles of Association)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share ⁽⁴⁾	Maximum Aggregate Offering Price ⁽⁴⁾	Fee Rate	Amount of Registration Fee
Equity	Ordinary shares, no par value, issuable pursuant to the Omnibus Incentive Plan	Rule 457(c) and Rule 457(h)	12,959,966 ⁽²⁾	\$46	\$596,158,436	\$0.00014760	\$87,993
Equity	Ordinary shares, no par value, issuable pursuant to the ESPP	Rule 457(c) and Rule 457(h)	3,756,511 ⁽³⁾	\$46	\$172,799,506	\$0.00014760	\$25,506
Total Offering Amounts					\$768,957,942		\$113,499
Total Fee Offsets							N/A
Net Fee Due							\$113,499

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 (the “Registration Statement”) shall also cover any additional ordinary shares, no par value (the “ordinary shares”) of Birkenstock Holding plc (the “Registrant”) that become issuable under the Birkenstock Holding plc 2023 Omnibus Incentive Plan (the “Omnibus Incentive Plan”) and the Birkenstock Holding plc 2023 Employee Share Purchase Plan (the “ESPP”) by reason of any share dividend, share split, recapitalization or other similar transaction.
- (2) Represents ordinary shares issuable pursuant to the Omnibus Incentive Plan, which shares consist of 11,269,535 ordinary shares reserved and available for delivery with respect to awards under the Omnibus Incentive Plan and 1,690,431 additional ordinary shares that may again become available for delivery with respect to awards under the Omnibus Incentive Plan pursuant to the terms and conditions of the Omnibus Incentive Plan.
- (3) Represents ordinary shares issuable pursuant to the ESPP.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act based on the price per ordinary share of \$46 set forth in the Registrant’s prospectus filed with the Securities and Exchange Commission on October 12, 2023 pursuant to Rule 424(b) under the Securities Act.