

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

FORM 20-F/A
Amendment No. 1

REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) OR (g) OF THE SECURITIES EXCHANGE ACT OF 1934

OR

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2023

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____.

OR

SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of event requiring this shell company report:

Commission file number: 001-40884

Arbe Robotics Ltd.

(Exact name of Registrant as Specified in its Charter)

Israel

(Jurisdiction of Incorporation or Organization)

107 HaHashmonaim St., Tel Aviv-Yafo, Israel

(Address of Principal Executive Offices)

Kobi Marenko, Chief Executive Officer

107 HaHashmonaim St., Tel Aviv-Yafo, Israel

Tel: +972-73-7969804, ext. 200

Email: kobi.m@arberobotics.com

(Name, Telephone, E-mail and/or Facsimile Number and Address of Company Contact Person)

Securities registered or to be registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol(s)	Name of Each Exchange On Which Registered
Ordinary shares, par value NIS 0.000216 per share	ARBE	The Nasdaq Stock Market LLC
Warrants	ARBEW	The Nasdaq Stock Market LLC

Securities registered or to be registered pursuant to Section 12(g) of the Act:

None

(Title of Class)

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act:

None

(Title of Class)

The number of the issuer's ordinary shares as of March 1, 2024 was 78,221,557 ordinary shares.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or an emerging growth company. See definition of “large accelerated filer,” “accelerated filer” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Emerging growth company

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, 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 13(a) of the Exchange 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.

Indicate by check mark whether the registrant has filed a report on and attestation to its management’s assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements.

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive based compensation received by any of the registrant’s executive officers during the relevant recovery period pursuant to §240.10D-1(b)

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing

U.S. GAAP

International Financial Reporting Standards as issued by the International Accounting Standards Board

Other

If “Other” has been checked in response to the previous question, indicate by check mark which financial statement item the registrant has elected to follow: Item 17 Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

Explanatory Note

Arbe Robotics Ltd. (the “Company”) is filing this exhibit-only Amendment No. 1 (“Amendment No. 1”) to its Annual Report on Form 20-F for the year ended December 31, 2023 (the “Form 20-F”), originally filed on March 28, 2024, solely for the purpose of including (i) an amended consent of independent registered public accounting firm to include in the consent the incorporation of such firm’s report with respect to the Company’s Post-Effective Amendment No. 2 on Form F-3 to the Registration Statement File No. 333-259757 and (ii) Exhibit 8.9.

In connection with the filing of this Amendment No. 1, the Company is including certifications of the Company’s Chief Executive Officer and Chief Financial Officer pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Securities Exchange Act of 1934, as amended. Because no financial statements have been included in this Amendment No. 1 and this Amendment No. 1 does not contain or amend any disclosure with respect to Items 307 and 308 of Regulation S-K, paragraphs 3, 4 and 5 of such certifications have been omitted. The Company is not including certifications pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code (18 U.S.C. 1350) as no financial statements are being filed with this Amendment No. 1.

This Amendment No. 1 is limited in scope to the items identified above and should be read in conjunction with the Form 20-F. This Amendment No. 1 does not reflect events occurring after the filing of the Form 20-F and no revisions are being made to the Company’s financial statements pursuant to this Amendment No. 1. Other than the filing of the consent and exhibit identified above, this Amendment No. 1 does not modify or update the disclosure in the Form 20-F in any way.

ITEM 19. EXHIBITS

Exhibit No.	Description
1.1	Amended and Restated Articles of Association of Arbe ⁽¹⁾
2.1	Description of Securities ⁽⁵⁾
4.1	Warrant Agreement dated September 8, 2020, between Continental Stock Transfer & Trust Company, LLC and ITAC ⁽³⁾
4.2	Amendment No. 1 to Warrant Agreement among Continental Stock Transfer & Trust Company, LLC, ITAC and Arbe ⁽¹⁾
4.3	Registration Rights Agreement dated September 8, 2020 among ITAC, Industrial Tech Partners LLC and the holders signatory thereto ⁽³⁾
4.4*	2016 Incentive Share Option Plan of Arbe ⁽³⁾
4.5*	2021 Share Incentive Plan of Arbe ⁽⁴⁾
4.6	Form of Director and Officer Indemnification Agreement for Arbe ⁽³⁾
4.7	Compensation Policy of Arbe for Officers and Directors ⁽³⁾
4.8	Third Amended and Restated Investor Rights Agreement ⁽⁴⁾
4.9	Open Market Sale Agreement, dated April 25, 2023, by and between the Company and Jefferies LLC ⁽⁷⁾
8.1	List of Subsidiaries of Arbe ⁽²⁾
11.1	Code of Ethics of Arbe ⁽⁵⁾
12.1	Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 ⁽⁶⁾
12.2	Certification of Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 ⁽⁶⁾
13.1	Section 1350 Certification of the Chief Executive Officer and Chief Financial Officer ⁽²⁾
19.1	Insider trading policy ⁽²⁾
23.1	Consent of Somekh Chaikin Member Firm of KPMG International ⁽⁶⁾
97.1	Clawback Policy ⁽²⁾
101.INS	Inline XBRL Instance Document.
101.SCH	Inline XBRL Taxonomy Extension Schema Document.
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document.
101.DEF	Inline XBRL Taxonomy Definition Linkbase Document.
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101)

* Indicates a management contract or compensation plan.

(1) Filed as an exhibit to the Report on Form 6-K, filed by Arbe with the SEC on October 27, 2021, and incorporated herein by reference.

(2) Previously filed.

(3) Filed as an exhibit to the Registration Statement on Form F-4, File No. 333-257250, filed by the Company with the SEC, and incorporated herein by reference.

(4) Filed as an exhibit to the Registration Statement on Form F-1, File No. 333-259757, filed by the Company with the SEC, and incorporated herein by reference.

(5) Filed as an exhibit to the Company's Form 20-F for the year ended December 31, 2021, filed by the Company with the SEC on March 31, 2022, and incorporated herein by reference.

(6) Filed herewith.

(7) Filed as an exhibit to the Company's Form 6-K filed by the Company's with the SEC on April 25, 2023, and incorporated herein by reference.

SIGNATURE

The registrant hereby certifies that it meets all of the requirements for filing on Form 20-F/A and that it has duly caused and authorized the undersigned to sign this annual report on its behalf.

April 11, 2024

ARBE ROBOTICS LTD

By: /s/ Jacob (Kobi) Marinka
Jacob (Kobi) Marinka
Chief Executive Officer

**CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER PURSUANT TO
EXCHANGE ACT RULE 13A-14(A)/15D-14(A)
AS ADOPTED PURSUANT TO SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002**

I, Jacob Marinka (aka Kobi Marenko), certify that:

1. I have reviewed this annual report on Form 20-F/A of Arbe Robotics Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Date: April 11, 2024

/s/ Jacob (Kobi) Marinka

Jacob (Kobi) Marinka
Chief Executive Officer
(Principal Executive Officer)

**CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER PURSUANT TO
EXCHANGE ACT RULE 13A-14(A)/15D-14(A)
AS ADOPTED PURSUANT TO SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002**

I, Karine Pinto-Flomenboim, certify that:

1. I have reviewed this annual report on Form 20-F/A of Arbe Robotics Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Date: April 11, 2024

/s/ Karine Pinto-Flomenboim

Karine Pinto-Flomenboim
Chief Financial Officer
(Principal Accounting Officer)

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the registration statement on Form F-3, File No. 333-269235, the registration statement on Form S-8, File No. 333-269230 and the post-effective amendment no. 2 on Form F-3 to the registration statement File No. 333-259757 of our report dated March 27, 2024, with respect to the consolidated financial statements of Arbe Robotics Ltd

Somekh Chaikin
Member Firm of KPMG International
Tel Aviv, Israel
April 11, 2024