

As filed with the Securities and Exchange Commission on January 30, 2025

Registration No. 333-\_\_\_\_\_

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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

VIRAX BIOLABS GROUP LIMITED

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*(Exact name of registrant as specified in its charter)*

Cayman Islands

Not Applicable

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*(State or other jurisdiction of  
incorporation or organization)*

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*(I.R.S. Employer  
Identification Number)*

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BioCity Glasgow  
Bo'Ness Road Newhouse  
Lanarkshire, ML1 5UH  
United Kingdom  
Telephone +44 020 7788 7414

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*(Address of Principal Executive Office, including zip code)*

VIRAX BIOLABS GROUP LIMITED, 2024 EQUITY INCENTIVE PLAN  
VIRAX BIOLABS GROUP LIMITED, 2023 EQUITY INCENTIVE PLAN  
VIRAX BIOLABS GROUP LIMITED, 2022 EQUITY INCENTIVE PLAN

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*(Full Title of the Plan)*

Virax Biolabs USA Management, Inc.  
23501 Cinco Ranch Blvd. Suite H120-289,  
Katy, TX 77494

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*(Name and Address of Agent for Service)*

+44 020 7788 7414

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*(Telephone number, including area code, of agent for service)*

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Please send copies of all communications to:

***Copies to:***

Gregory Sichenzia, Esq.  
Barrett DiPaolo, Esq.  
Sichenzia Ross Ference Carmel LLP  
1185 Avenue of the Americas, 31<sup>st</sup> Floor  
New York, NY 10036  
(212) 930-9700

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 definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Small 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 complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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## EXPLANATORY NOTE

This registration statement on Form S-8 (this "Registration Statement") is being filed by Virax Biolabs Group Limited, (the "Registrant"), to register a total of 631,941 ordinary shares, par value \$0.001 per share (the "Ordinary Shares"), which includes:

- (i) 250,000 Ordinary Shares issuable under the Virax Biolabs Group Ltd 2024 Equity Incentive Plan (the 2024 Plan");
- (ii) 250,000 Ordinary Shares issuable under the Virax Biolabs Group Ltd 2023 Equity Incentive Plan (the 2023 Plan"); and
- (iii) 131,941 Ordinary Shares issuable under the Virax Biolabs Group Ltd 2022 Equity Incentive Plan (the 2022 Plan");

The 2024 Plan, 2023 Plan, and 2022 Plan shall collectively be referred to as the "Virax Equity Plans."

This Registration Statement also includes a reoffer prospectus pursuant to Form F-3 (in accordance with Section C of the General Instructions to the Form S-8), which covers reoffers and resales of "restricted securities" and/or "control securities" (as such terms are defined in Section C of the General Instructions to Form S-8). This reoffer prospectus relates to offers and resales by directors and executive officers of Ordinary Shares and Ordinary Shares that are issuable upon the exercise of awards granted by the Company pursuant to the Virax Equity Plans. This reoffer prospectus may be used by the Selling Shareholders for reoffers and resales on a continuous or delayed basis in the future Ordinary Shares issued pursuant to the Virax Equity Plans.

Unless the context otherwise requires, "we," "us," "our," "registrant," or "Registrant," and the "Company" refer to Virax Biolabs Group Limited, a Cayman Islands exempted company.

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**PART I**

**INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS**

The documents containing the information specified in “Item 1. Plan Information” and “Item 2. Registrant Information and Employee Plan Annual Information” of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the “Securities Act”). Such documents are not required to be, and are not, filed with the Securities and Exchange Commission (the “Commission”) either as part of this Registration Statement or as a prospectus or prospectus supplement 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 Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

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## REOFFER PROSPECTUS

### VIRAX BIOLABS GROUP LIMITED

**Up to 631,941  
Ordinary Shares  
Issued or issuable under certain awards  
granted under the Virax Equity Plans**

This reoffer prospectus relates to 631,941 ordinary shares, \$0.001 par value per share (the “Ordinary Shares”) that may be reoffered or resold, from time to time, by certain shareholders identified herein in the section entitled “Selling Shareholders.” Such Ordinary Shares have been or may be acquired in connection with awards granted under the Virax Biolabs Group Limited (the “Company”) 2024 Equity Incentive Plan, 2023 Equity Incentive Plan, and 2022 Equity Incentive Plan (collectively, the “Virax Equity Plans”).

The Selling Shareholders, or their pledgees, donees, transferees or other successors-in-interest, may offer and sell their Ordinary Shares on the Nasdaq Capital Market, or such other stock market or exchange on which our shares may be listed or quoted, in negotiated transactions or otherwise, at market prices prevailing at the time of the sale, at prices related to prevailing market prices or at prices otherwise negotiated (see “Plan of Distribution” starting on page 7 of this prospectus). We will receive no part of the proceeds from sales made under this reoffer prospectus. The Selling Shareholders will bear all sales commissions and similar expenses. Any other expenses incurred by us in connection with the registration and offering and not borne by the Selling Shareholders will be borne by us.

This reoffer prospectus has been prepared for the purpose of registering the Ordinary Shares under the Securities Act to allow for future sales by Selling Shareholders on a continuous or delayed basis to the public without restriction. We have not entered into any underwriting arrangements in connection with the sale of the Ordinary Shares covered by this reoffer prospectus.

**Investing in our securities involves certain risks. See “Risk Factors” beginning on page 5 and the risk factors in our most recent Annual Report on Form 20-F, which are incorporated by reference herein, as well as in any other more recently filed annual, quarterly or current reports and, if any, in the relevant prospectus supplement. We urge you to carefully read this prospectus and the accompanying prospectus supplement, together with the documents we incorporate by reference, describing the terms of these securities before investing.**

Our Ordinary Shares are quoted on the Nasdaq Capital Market under the symbol “VRAX.” The last reported sale price of our Ordinary Shares on the Nasdaq Capital Market on January 29, 2025, was \$1.98 per share.

**Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.**

The date of this reoffer prospectus is January 30, 2025

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## CAUTIONARY NOTE REGARDING FORWARD LOOKING STATEMENTS

This prospectus and any accompanying prospectus supplement and the documents incorporated by reference herein may contain forward looking statements that involve risks and uncertainties. All statements other than statements of historical fact contained in this prospectus and any accompanying prospectus supplement and the documents incorporated by reference herein, including statements regarding future events, our future financial performance, business strategy, and plans and objectives of management for future operations, are forward-looking statements. We have attempted to identify forward-looking statements by terminology including “anticipates,” “believes,” “can,” “continue,” “could,” “estimates,” “expects,” “intends,” “may,” “plans,” “potential,” “predicts,” “should,” or “will” or the negative of these terms or other comparable terminology. Although we do not make forward looking statements unless we believe we have a reasonable basis for doing so, we cannot guarantee their accuracy. These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including the risks outlined under “Risk Factors” or elsewhere in this prospectus and the documents incorporated by reference herein, which may cause our or our industry’s actual results, levels of activity, performance or achievements to vary materially from those expressed or implied by these forward-looking statements. Moreover, we operate in a highly regulated, very competitive, and rapidly changing environment. New risks emerge from time to time and it is not possible for us to predict all risk factors, nor can we address the impact of all factors on our business or the extent to which any factor, or combination of factors, may cause our actual results to differ materially from those contained in any forward-looking statements.

We have based these forward-looking statements largely on our current expectations and projections about future events and financial trends that we believe may affect our financial condition, results of operations, business strategy, short term and long term business operations, and financial needs. These forward-looking statements are subject to certain risks and uncertainties that could cause our actual results to differ materially from those reflected in the forward looking statements. Factors that could cause or contribute to such differences include, but are not limited to, those discussed in this prospectus, and in particular, the risks discussed below and under the heading “Risk Factors” and those discussed in other documents we file with the Securities and Exchange Commission (the “Commission” or the “SEC”). This prospectus should be read in conjunction with the consolidated financial statements as of and for the years ended March 31, 2024 and March 31, 2023, and related notes thereto, incorporated by reference into this prospectus. We undertake no obligation to revise or publicly release the results of any revision to these forward-looking statements, except as required by law. In light of these risks, uncertainties and assumptions, the forward-looking events and circumstances discussed in this prospectus may not occur and actual results could differ materially and adversely from those anticipated or implied in the forward-looking statement. You should not place undue reliance on any forward-looking statement, each of which applies only as of the date of this prospectus. You are advised, however, to consult any further disclosures we make on related subjects in our reports on Forms 20-F and 6-K filed with the Commission after the date of this prospectus.

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## PROSPECTUS SUMMARY

*This summary highlights selected information contained elsewhere in this prospectus. This summary does not contain all the information that you should consider before investing in our Company. You should carefully read the entire prospectus, including all documents incorporated by reference herein. In particular, attention should be directed to our “Risk Factors,” “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and the financial statements and related notes thereto contained herein or otherwise incorporated by reference hereto, before making an investment decision.*

*Unless the context otherwise requires, “we,” “us,” “our,” “registrant,” or “Registrant,” “Virax Biolabs” and the “Company” refer to Virax Biolabs Group Limited., a Cayman Islands exempted company.*

### **Business Overview**

Virax Biolabs is a holding company incorporated as an exempted company under the laws of the Cayman Islands. As a holding company with no material operations of our own, Virax Biolabs conducts our primary operations through its operating subsidiaries in the United Kingdom, the United States and China and has been operating since 2013.

Virax Biolabs and its subsidiaries is a global innovative biotechnology company focused on the prevention, detection, diagnosis, and risk management of viral diseases with a current focus on the field of T cell in Vitro Diagnostics. The Company is in the process of launching an upcoming brand, ViraxImmune which involves developing and manufacturing tests that can predict adaptive immunity to viral diseases as well as identify individuals suffering from T cell exhaustion linked to post viral syndromes. The Company's mission is to protect people from viral diseases and help with the early diagnosis of post viral syndromes associated with T cell exhaustion and chronic fatigue through the provision of diagnostic tests and tests for adaptive immunity.

Initially, we will be focusing on measuring chronic inflammation associated with T cell exhaustion in areas such as SARS-CoV-2 effects, Chimeric Antigen Receptor T cell (CAR-T) therapies, Myloid, Encephalomyelitis (ME) and post viral syndromes. This versatility will position ViraxImmune as a comprehensive platform capable of potentially addressing a wide range of research, diagnostic and health needs within indications associated with chronic inflammation and T cell exhaustion.

The Company's other minor platforms include the ViraxClear and ViraxVet brands, where we may act as a distributor of third-party test kits that have already been approved in the geographic regions we may sell in. Currently, we do not manufacture or develop any product that we sell in our ViraxClear and ViraxVet product portfolios.

### **About This Offering**

This prospectus relates to the public offering, which is not being underwritten, by the Selling Shareholders listed in this prospectus, of up to 631,941 Ordinary Shares, of which 417,332 are currently issued and outstanding. The Ordinary Shares offered by this prospectus may be sold by the Selling Shareholders from time to time in the open market, through negotiated transactions or otherwise at market prices prevailing at the time of sale or at negotiated prices. We will receive none of the proceeds from the sale of the Ordinary Shares by the Selling Shareholders. We will bear all expenses of registration incurred in connection with this offering, but all selling and other expenses incurred by the Selling Shareholders will be borne by them.

### **Stock Listing**

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Our Ordinary Shares are listed on the Nasdaq Capital Market under the symbol “VRAX.”

### **Corporate Information**

Our principal executive offices are located at BioCity Glasgow, Bo’Ness Road, Newhouse, Lanarkshire, ML1 5UH, United Kingdom and our telephone number is +4402077887414 . Our website address is [www.https://www.viraxbiolabs.com](https://www.viraxbiolabs.com). The information contained therein or connected thereto shall not be deemed to be incorporated into this prospectus or the registration statement of which it forms a part. The information on our website is not part of this prospectus.

### **RISK FACTORS**

Investing in our securities involves a high degree of risk. Before making an investment decision, you should consider carefully the risks, uncertainties and other factors described under the caption “Risk Factors” and elsewhere in our most recent Annual Report on Form 20-F and current reports on Form 6-K that we have filed or will file with the SEC, which are incorporated by reference into this prospectus.

Our business, affairs, prospects, assets, financial condition, results of operations and cash flows could be materially and adversely affected by these risks.

### **USE OF PROCEEDS**

The Ordinary Shares which may be sold under this reoffer prospectus will be sold for the respective accounts of each of the Selling Shareholders listed herein (which includes our executive officers and directors). Accordingly, we will not realize any proceeds from the sale of the Ordinary Shares. We will receive proceeds from the exercise of the options; however, no assurance can be given as to when or if any or all of the options will be exercised. If any options are exercised, the proceeds derived therefrom will be used for working capital and general corporate purposes. All expenses of the registration of the Ordinary Shares will be paid by us. See “Selling Shareholders” and “Plan of Distribution.”

### **SELLING SHAREHOLDERS**

This reoffer prospectus relates to Ordinary Shares that are being registered for reoffer and resale by Selling Shareholders who have received or acquired, or may hereafter receive or acquire, the Ordinary Shares pursuant to the Plans. The Selling Shareholders may resell all, a portion, or none of the Ordinary Shares from time to time.

The following table sets forth (a) the name of each Selling Shareholder; (b) the number of ordinary shares beneficially owned by each Selling Shareholder as of January 30, 2025; (c) the maximum number of ordinary shares that each Selling Shareholder may offer for sale from time to time pursuant to this reoffer prospectus, whether or not the Selling Shareholder has any present intention to do so and whether or not such shares have previously been issued to the Selling Shareholders or may be issued in the future if at all; and (d) the number of ordinary shares and the percentage of the Company’s outstanding ordinary shares that would be beneficially owned by each Selling Shareholder assuming the sale of all of that Selling Shareholder’s shares offered hereby. The percentage of our outstanding ordinary shares to be owned by each Selling Stockholder assuming the sale of all of that Selling Shareholder’s shares offered hereby is based on 4,341,956 ordinary shares issued and outstanding as of January 30, 2025. All information with respect to beneficial ownership has been furnished by the Selling Shareholders.

Beneficial ownership is determined in accordance with the rules of the Commission and generally includes voting or investment power with respect to securities. Options to purchase and rights to receive shares that

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are currently exercisable or vested, or which are exercisable or vest within 60 days of the date of this prospectus are deemed to be outstanding and to be beneficially owned by the person holding such options for the purpose of computing the percentage ownership of any other person. Restricted shares, whether vested or unvested, are deemed to be outstanding and to be beneficially owned by the person holding such restricted shares for the purpose of computing the percentage ownership of such person and are treated as outstanding for the purpose of computing the percentage ownership of each other person.

Information concerning the identities of the Selling Shareholders, the number of shares that may be sold by each Selling Shareholder and information about the shares beneficially owned by the Selling Shareholders may from time to time be updated in supplements to this reoffer prospectus, which will be filed with the SEC in accordance with Rule 424(b) of the Securities Act if and when necessary. The names of persons selling shares under this reoffer prospectus and the amount of such shares are set forth below to the extent we presently have such information. However, other affiliate Selling Shareholders may elect to sell shares pursuant to this reoffer prospectus as they receive them from time to time.

The address of each Selling Shareholder is c/o BioCity Glasgow, Bo’Ness Road, Newhouse, Lanarkshire, ML1 5UH United Kingdom.

Selling Shareholder	Number	Percent (%)	Number of Shares			Number	Percent (%)
			Being Offered				
James Foster	319,945	7.2 %	127,250	(2)	287,987	5.8 %	
Jason Davis	22,417	*	107,250	(3)	-	*	
Nigel McCracken	6,666	*	70,000	(4)	-	*	
Clement Monteil	4,333	*	31,500	(5)	-	*	
Evan Norton	7,000	*	22,000	(6)	-	*	
Yair Erez	7,000	*	22,000	(7)	-	*	
Nelson Haight	7,000	*	22,000	(8)	-	*	
Joel Yeung	666	*	2,000	(9)	-	*	
Alan Yang	-	*	1,000	(10)	-	*	
Ufuk Bikez	-	*	8,000	(11)	-	*	
Elihu Aranday-Cortes	-	*	3,000	(12)	-	*	
Emily Weng	-	*	1,000	(13)	-	*	
Basusree Ghosh	-	*	1,000	(14)	-	*	

\* less than 1%

- (1) The securities “beneficially owned” by a person are determined in accordance with the definition of “beneficial ownership” set forth in the rules and regulations promulgated under the Exchange Act, and accordingly, may include securities owned by and for, among others, the spouse and/or minor children of an individual and any other relative who has the same home as such individual, as well as other securities as to which the individual has or shares voting or investment power or which such person has the right to acquire within 60 days of January 30, 2025, pursuant to the exercise of options, or otherwise. Beneficial ownership may be disclaimed as to certain of the securities.
- (2) Includes 31,958 vested stock options and 95,292 unvested stock options
- (3) Includes 22,417 vested stock options and 84,833 unvested stock options
- (4) Includes 6,666 vested stock options and 63,334 unvested stock options
- (5) Includes 4,333 vested stock options and 27,167 unvested stock options
- (6) Includes 7,000 vested stock options and 15,000 unvested stock options

- (7) Includes 7,000 vested stock options and 15,000 unvested stock options
- (8) Includes 7,000 vested stock options and 15,000 unvested stock options
- (9) Includes 666 vested stock options and 1,334 unvested stock options
- (10) Includes zero vested stock options and 1,000 unvested stock options
- (11) Includes zero vested stock options and 8,000 unvested stock options
- (12) Includes zero vested stock options and 3,000 unvested stock options
- (13) Includes zero vested stock options and 1,000 unvested stock options
- (14) Includes zero vested stock options and 1,000 unvested stock options

#### **PLAN OF DISTRIBUTION**

The Ordinary Shares covered by this reoffer prospectus are being registered by the Company for the account of the Selling Shareholders.

The Ordinary Shares may be sold from time to time directly by or on behalf of each Selling Shareholder in one or more transactions on the Nasdaq Capital Market or any other stock exchange on which the shares may be listed at the time of sale, in privately negotiated transactions, or through a combination of such methods, at market prices prevailing at the time of sale, at prices related to such prevailing market prices, at fixed prices (which may be changed) or at negotiated prices. The Selling Shareholders may sell Ordinary Shares through one or more agents, brokers or dealers or directly to purchasers. Such brokers or dealers may receive compensation in the form of commissions, discounts or concessions from the Selling Shareholders and/or purchasers of the Ordinary Shares or both. Such compensation as to a particular broker or dealer may be in excess of customary commissions.

The Selling Shareholders may use any one or more of the following methods when disposing of shares or interests therein:

- ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;
  - block trades in which the broker-dealer will attempt to sell the shares as agent, but may position and resell a portion of the block as principal to facilitate the transaction;
  - purchases by a broker-dealer as principal and resale by the broker-dealer for its account;
  - an exchange distribution in accordance with the rules of the applicable exchange;
  - privately negotiated transactions;
  - short sales effected after the date the registration statement of which this reoffer prospectus is a part is declared effective by the SEC;
  - through the writing or settlement of options or other hedging transactions, whether through an options exchange or otherwise;
  - broker-dealers may agree with the Selling Shareholders to sell a specified number of such shares at a stipulated price per share;
  - a combination of any such methods of sale; and
  - any other method permitted by applicable law.
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The Selling Shareholders may, from time to time, pledge or grant a security interest in some or all of the ordinary shares owned by them and, if they default in the performance of their secured obligations, the pledgees or secured parties may offer and sell the ordinary shares, from time to time, under this reoffer prospectus, or under an amendment to this reoffer prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act amending the list of Selling Shareholders to include the pledgee, transferee or other successors in interest as Selling Shareholders under this reoffer prospectus. The Selling Shareholders also may transfer the ordinary shares in other circumstances, in which case the transferees, pledgees or other successors in interest will be the selling beneficial owners for purposes of this reoffer prospectus.

In connection with the sale of our ordinary shares or interests therein, the Selling Shareholders may enter into hedging transactions with broker-dealers or other financial institutions, which may in turn engage in short sales of the ordinary shares in the course of hedging the positions they assume. The Selling Shareholders may also sell our ordinary shares short and deliver these securities to close out their short positions, or loan or pledge the ordinary shares to broker-dealers that in turn may sell these securities. The Selling Shareholders may also enter into option or other transactions with broker-dealers or other financial institutions or the creation of one or more derivative securities which require the delivery to such broker-dealer or other financial institution of ordinary shares offered by this reoffer prospectus, which shares such broker-dealer or other financial institution may resell pursuant to this reoffer prospectus (as supplemented or amended to reflect such transaction).

In connection with their sales, a Selling Shareholders and any participating broker or dealer may be deemed to be “underwriters” within the meaning of the Securities Act, and any commissions they receive and the proceeds of any sale of shares may be deemed to be underwriting discounts and commissions under the Securities Act.

We are bearing all costs relating to the registration of the Ordinary Shares. Any commissions or other fees payable to brokers or dealers in connection with any sale of the Ordinary Shares will be borne by the Selling Shareholders or other party selling such shares. Sales of the Ordinary Shares must be made by the Selling Shareholders in compliance with all applicable state and federal securities laws and regulations, including the Securities Act.

In addition to any shares sold hereunder, Selling Shareholders may sell ordinary shares in compliance with Rule 144. There is no assurance that the Selling Shareholders will sell all or a portion of the shares offered hereby.

The Selling Shareholders may agree to indemnify any broker, dealer or agent that participates in transactions involving sales of the shares against certain liabilities in connection with the offering of the shares arising under the Securities Act.

We have notified the Selling Shareholders of the need to deliver a copy of this reoffer prospectus in connection with any sale of the shares.

#### **LEGAL MATTERS**

We are being represented by Sichenzia Ross Ference Carmel LLP with respect to certain legal matters of U.S. federal securities and New York State law. Validity of the securities offered in this offering and certain other legal matters as to Cayman Islands law will be passed upon for us by Ogier (Cayman) LLP, our counsel as to Cayman Islands law.

#### **EXPERTS**

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The consolidated financial statements incorporated by reference into this prospectus have been so included in reliance on the report of Reliant CPA PC , an independent registered public accounting firm, related to the consolidated financial statements as of March 31, 2024 and 2023, and each of the two years in the period ended March 31, 2024 and 2023, given on the authority of said firm as experts in auditing and accounting.

### **INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE**

We are incorporating by reference certain information that we have filed with the Commission under the informational requirements of the Exchange Act, which means that we disclose important information to you by referring to another document filed separately with the Company. The information contained in the documents we are incorporating by reference is considered to be a part of this reoffer prospectus, and the information that we later file with the SEC will automatically update and supersede the information contained or incorporated by reference in this reoffer prospectus.

The following documents filed with the SEC are incorporated by reference in this reoffer prospectus:

- Our Annual Report on [Form 20-F](#) for the year ended March 31, 2024, filed with the Commission on August 20, 2024 (the “Form 20-F”);
- Reports of Foreign Private Issuer on Form 6–K filed with the Commission on [April 16, 2024](#), [April 25, 2024](#), [June 11, 2024](#), [August 23, 2024](#), [September 30, 2024](#), [October 23, 2024](#), [October 31, 2024](#), [November 20, 2024](#), [December 10, 2024](#), [December 17, 2024](#), and [December 23, 2024](#);
- The description of our ordinary shares in our registration statement on [Form 8–A](#) filed with the SEC on June 30, 2022, including any amendments thereto or reports filed for the purpose of updating such description.

All documents filed with the Commission by us pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this reoffer prospectus and prior to the termination of the offering relating to this reoffer prospectus (other than such portions and exhibits of the respective filings that were furnished pursuant to Items 2.02 or 7.01 of Current Reports on Form 8-K and not deemed filed under the Exchange Act) will be deemed to be incorporated by reference into this reoffer prospectus and to be a part of this reoffer prospectus from the date of filing of those documents. Any statement incorporated or deemed to be incorporated by reference into this reoffer prospectus will be deemed to be modified, replaced or superseded for purposes of this reoffer prospectus to the extent that a statement contained in this Reoffer Prospectus or in any other subsequently filed document, that also is or is deemed to be incorporated by reference into this reoffer prospectus modifies, replaces or supersedes that statement. Any statement so modified, replaced or superseded will be deemed, except as so modified, replaced or superseded, to constitute a part of this reoffer prospectus.

### **WHERE YOU CAN FIND ADDITIONAL INFORMATION**

This reoffer prospectus refers to certain documents that are not presented herein or delivered herewith. Such documents are available to any person, including any beneficial owner of our shares, to whom this reoffer prospectus is delivered upon oral or written request, without charge. Requests for such documents should be directed to Virax Biolabs, 23501 Cinco Ranch Blvd, Katy, TX 77494 Please note that additional information can be obtained from our website at [www.https://viraxbiolabs.com](https://viraxbiolabs.com).

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We file annual and special reports and other information with the SEC. Certain of our SEC filings are available over the Internet at the SEC's web site at <http://www.sec.gov>. You may also read and copy any document we file with the SEC at its public reference facilities.

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## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference

The Registrant hereby incorporates by reference into this Registration Statement the following documents and information previously filed with the Securities and Exchange Commission (the "Commission"):

- Our Annual Report on [Form 20-F](#) for the fiscal year ended March 31, 2024, filed with the Commission on August 20, 2024 (the "Form 20-F");
- Reports of Foreign Private Issuer on Form 6-K filed with the Commission on [April 16, 2024](#), [April 25, 2024](#), [June 11, 2024](#), [August 23, 2024](#), [September 30, 2024](#), [October 23, 2024](#), [October 31, 2024](#), [November 20, 2024](#), [December 10, 2024](#), [December 17, 2024](#), and [December 23, 2024](#);
- The description of our ordinary shares in our registration statement on [Form 8-A](#) filed with the SEC on June 30, 2022, including any amendments thereto or reports filed for the purpose of updating such description.

All documents, reports and definitive proxy or information statements filed pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act, after the date of this Registration Statement and prior to the filing of a post-effective amendment which 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 into this Registration Statement and to be a part hereof from the date of filing of such documents; provided, however, that documents, reports and definitive proxy or information statement, or portions thereof, which are furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into this Registration Statement.

Any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes that statement. Any such statement so modified or superseded shall not constitute a part of this Registration Statement, except as so modified or superseded.

#### Item 4. Description of Securities

Not applicable.

#### Item 5. Interests of Named Experts and Counsel

Not applicable.

#### Item 6. Indemnification of Directors and Officers

Cayman Islands law does not limit the extent to which a company's memorandum and articles of association may provide for indemnification of officers and directors, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy. To the extent permitted by the laws of the Cayman Islands, the Company may indemnify each existing or former director (including alternate

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director), secretary and other officer of the Company (including an investment adviser or an administrator or liquidator) and their personal representatives against:

(a) all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by the existing or former director (including alternate director), secretary or officer in or about the conduct of the Company's business or affairs or in the execution or discharge of the existing or former director's (including alternate director's), secretary's or officer's duties, powers, authorities or discretions; and

(b) without limitation to paragraph (a), all costs, expenses, losses or liabilities incurred by the existing or former director (including alternate director), secretary or officer in defending (whether successfully or otherwise) any civil, criminal, administrative or investigative proceedings (whether threatened, pending or completed) concerning the Company or its affairs in any court or tribunal, whether in the Cayman Islands or elsewhere.

No such existing or former director (including alternate director), secretary or officer, however, shall be indemnified in respect of any matter arising out of his own dishonesty.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers or persons controlling us under the foregoing provisions, we have been informed that in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

**Item 7. Exemption from Registration Claimed**

Not applicable.

**Item 8. Exhibits**

**Exhibit Number Description**

<u>1.1</u>	<u><a href="#">Third Amended and Restated Memorandum of Association (Incorporated by reference to Exhibit 99.1 of Form 6-K (File No. 001-41440) filed with the Securities and Exchange Commission on December 20, 2023)</a></u>
<u>5.1*</u>	<u><a href="#">Opinion of Ogier (Cayman) LLP</a></u>
<u>23.1*</u>	<u><a href="#">Consent of Ogier (Cayman) LLP (included in Exhibit 5.1)</a></u>
<u>23.2*</u>	<u><a href="#">Consent of Reliant CPA PC, Independent Registered Public Accounting Firm</a></u>
<u>24.1*</u>	<u><a href="#">Powers of Attorney (included in signature page hereto).</a></u>
<u>107*</u>	<u><a href="#">Filing Fee Table</a></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 of 1933;

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- (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 prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
- (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) herein 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 Exchange Act (15 U.S.C. 78m or 78o(d)) 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 Section 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 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.

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**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, on January 30, 2025.

**VIRAX BIOLABS GROUP LIMITED**

By: */s/ James Foster*  
Name: James Foster  
Title: Chief Executive Officer

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## POWER OF ATTORNEY AND SIGNATURE

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints James Foster, CEO, and Jason Davis, CFO, and each of them, as his or her true and lawful attorney-in-fact and agent, with full power of substitution, for him or her and in his or her name, place and stead, to sign any amendment (including post-effective amendments) to this registration statement (or any other registration statement for the same offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act of 1933), and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he may do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or any of them, or of his substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Capacity</u>	<u>Date</u>
<u>/s/ James Foster</u> James Foster	Chief Executive Officer, Chairman, and Director <i>(Principal Executive Officer)</i>	January 30, 2025
<u>/s/ Jason Davis</u> Jason Davis	Chief Financial Officer, Executive Officer and Secretary <i>(Principal Financial and Accounting Officer)</i>	January 30, 2025
<u>/s/ Nigel McCracken</u> Nigel McCracken	Chief Operating Officer and Director	January 30, 2025
<u>/s/ Yair Erez</u> Yair Erez	Director	January 30, 2025
<u>/s/ Evan Norton</u> Evan Norton	Director	January 30, 2025
<u>/s/ Nelson Haight</u> Nelson Haight	Director	January 30, 2025

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Virax Biolabs Group Limited  
c/o Ogier Global (Cayman) Limited  
89 Nexus Way, Camana Bay  
Grand Cayman, KY1-9009  
Cayman Islands

D +852 3656 6054  
E nathan.powell@ogier.com

Reference: 500373.00004

30 January 2025

### Virax Biolabs Group Limited (the Company)

We have been requested to provide you with an opinion on matters of Cayman Islands law in connection with the Company's registration statement on Form S-8, including all amendments or supplements thereto, filed with the United States Securities and Exchange Commission (the **Commission**) pursuant to Rule 424(b) under the United States Securities Act of 1933 (the **Act**), as amended, (including its exhibits, the **Registration Statement**) relating to the registration of up to 631,941 ordinary shares, of par value US\$0.001 each (**Shares**), that may be offered and sold, from time to time, by the Selling Shareholders (as defined in the Registration Statement) and issued by the Company pursuant to the terms of the Plans (as defined in Schedule 1) in this resale offering (the **Offering**) in accordance with the Registration Statement.

We have been advised that the Shares may be issued and sold or delivered from time to time in this Offering as set forth in the Registration Statement and any amendment thereto and that this opinion is required to be furnished in accordance with the Registration Statement. No opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement other than as expressly stated herein with respect to the issue and sale of the Shares. This opinion is given in accordance with the terms of the Legal Matters section of the Registration Statement.

A reference to a Schedule is a reference to a schedule to this opinion and the headings herein are for convenience only and do not affect the construction of this opinion.

#### 1. Documents examined

For the purposes of giving this opinion, we have examined originals, copies, or drafts of the following documents:

- a) the certificate of incorporation of the Company dated 2 September 2021 issued by the Registrar of Companies of the Cayman Islands (the **Registrar**) and the certificate of incorporation on change of name dated 19 January 2022 issued by the Registrar (the **Certificate of Incorporation**);
  - b) the third amended and restated memorandum and articles of association of the Company adopted by special resolutions passed on 6 December 2023 and
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- effective on 18 December 2023 (the **Memorandum and Articles**, respectively);
- c)a certificate of good standing dated 29 January 2025 (the **Good Standing Certificate**) issued by the Registrar in respect of the Company;
- d)the register of directors and officers of the Company as at 26 June 2024 (the **Register of Directors**);
- e)the listed register of members of the Company provided to us on 29 January 2025 showing the total issued shares of the Company as at 28 January 2025 as 4,341,956 ordinary shares (the **Listed Register of Members**, and together with the Register of Directors, the **Registers**);
- f)a certificate dated on the date hereof as to certain matters of fact signed by a director of the Company (the **Director's Certificate**);
- g)a copy of the written resolutions of the board of directors of the Company passed on 2 March 2022, 16 June 2022, 3 November 2023 and 30 January 2025, and the written consent of the board of directors of the Company dated 15 April 2024 (the **Board Resolutions**);
- h)and the minutes of the annual general meeting of the shareholders of the Company (the **Shareholders**) dated 15 March 2022, 6 December 2023 and 19 December 2024 (the **Shareholder Resolutions**, and together with the Board Resolutions, the **Resolutions**);
- i)the Register of Writs and Other Originating Process maintained by the office of the Clerk of Courts in the Cayman Islands as inspected by us on 29 January 2025 (the **Register of Writs**);
- j)the equity incentive plan adopted by the Company on 2 March 2022 (the **2022 Plan**);
- k)the equity incentive plan adopted by the Company on 6 December 2023 (the **2023 Plan**);
- l)the equity incentive plan adopted by the Company on 19 December 2024 (the **2024 Plan**, together with the 2022 Plan and the 2023 Plan, the **Plans**); and
- m)the Registration Statement.

We have not made any searches or enquiries concerning, and have not examined any documents entered into by or affecting the Company or any other person, save for the searches, enquiries and examinations expressly referred to in Paragraph 1.

## 2.Assumptions

In giving this opinion we have relied upon the assumptions set forth in this paragraph 2 without having carried out any independent investigation or verification in respect of those assumptions:

- a)all original documents examined by us are authentic and complete;
- b)all copy documents examined by us (whether in facsimile, electronic or other form) conform to the originals and those originals are authentic and complete;
- c)all signatures, seals, dates, stamps and markings (whether on original or copy documents) are genuine;
- d)each of the Certificate of Incorporation, the Memorandum and Articles, the Board Resolutions, the Shareholder Resolutions, the Good Standing
-

Certificate, the Registers and the Director's Certificate is accurate and complete as at the date of this opinion. Without limiting the foregoing, all corporate authorisations in force on the date hereof in respect of the Company will remain in full force on the date of the issuance of any Shares;

e)there will be no intervening circumstance relevant to this opinion between the date hereof and the date upon which the Shares are issued;

f)there is nothing under any law (other than the laws of the Cayman Islands) that would or might affect the opinions herein;

g)the copy of the Registration Statement is a true and correct copy and the Registration Statement conforms in every material respect to the latest drafts of the same produced to us and, where the Registration Statement has been provided to us in successive drafts marked-up to indicate changes to such documents, all such changes have been so indicated;

h)the Board Resolutions remain in full force and effect and each of the directors of the Company has acted in good faith with a view to the best interests of the Company and has exercised the standard of care, diligence and skill that is required of him or her in approving the transaction and no director has a financial interest in or other relationship to a party of the transactions contemplated by the Agreement which has not been properly disclosed in the Board Resolutions;

i)the Shareholder Resolutions remain in full force and effect;

j)none of the transactions contemplated by the Documents relate to any partnership interests, shares, voting rights in a Cayman Islands company, limited liability company, limited liability partnership, foundation company, exempted limited partnership or any other person that may be prescribed in regulations from time to time (**a Legal Person**) or to the ultimate effective control over the management of a Legal Person (the **Relevant Interests**) that are subject to a restrictions notice issued pursuant to the Beneficial Ownership Transparency Act (Revised) of the Cayman Islands (**a Restrictions Notice**);

k)neither the directors and shareholders of the Company have taken any steps to appoint a liquidator of the Company and no receiver or restructuring officer has been appointed over any of the Company's property or assets;

2.1.1.the Company will issue the Shares in furtherance of its objects as set out in its Memorandum;

2.1.2.the form and terms of any and all Shares, the issuance and sale thereof by the Company, and the Company's incurrence and performance of its obligations thereunder or in respect thereof (including, without limitation, its obligations under any related agreement, indenture or supplement thereto) in accordance with the terms thereof will not violate the memorandum and articles of association of the Company then in effect nor any applicable law, regulation, order or decree in the Cayman Islands;

2.1.3.no invitation has been or will be made by or on behalf of the Company to the public in the Cayman Islands to subscribe for any Shares and none of the Shares have been offered or issued to residents of the Cayman Islands;

2.1.4.all necessary corporate action has or will be taken to authorize and approve any issuance of Shares and the terms of the offering of such Shares thereof and any other related matters and that the applicable definitive purchase, underwriting or

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similar agreement has or will be duly approved, executed and delivered by or on behalf of the Company and all other parties thereto;

2.1.5.the issue of any Shares pursuant to the Plans would not result in the Company exceeding its authorised share capital;

2.1.6.upon the issue of any Shares, the Company will receive consideration for the full issue price thereof which shall be equal to at least the par value thereof and such issuance will be duly registered, and will continue to be registered, in the Company's register of members;

2.1.7.the capacity, power and authority of all parties other than the Company to enter into and perform their obligations under any and all documents entered into by such parties in connection with the issuance of the Shares, and the due execution and delivery thereof by each party thereto; and

2.1.8.the Company is, and after the allotment (where applicable) and issuance of any Shares will be, able to pay its liabilities as they fall due.

### 3.Opinions

On the basis of the examinations and assumptions referred to above and subject to the qualifications and the limitations set forth below, we are of the opinion that:

#### **Corporate status**

3.1.1.The Company has been duly incorporated as an exempted company and is validly existing and in good standing with the Registrar.

#### **Authorized Share capital**

3.1.2.The authorized share capital of the Company is US\$50,000 divided into 50,000,000 ordinary shares of US\$0.001 par value each.

#### **Valid Issuance of Shares**

3.1.3.The Shares to be issued pursuant to the Plans have been duly authorised by the board of directors of the Company for issue and when:

3.1.3.1.all provisions of the Memorandum and Articles, the Agreement, the Board Resolutions and Shareholder Resolutions have been satisfied;

3.1.3.2.full payment of consideration as specified in the Plans (being not be less than the par value per Share) has been received by the Company; and

3.1.3.3.such issuance of Shares have been duly registered in the Company's register of members as fully paid shares,  
will be validly issued, fully paid and non-assessable.

### 4.Limitations and Qualifications

4.1.We offer no opinion:

4.1.1.as to any laws other than the laws of the Cayman Islands, and we have not, for the purposes of this opinion, made any investigation of the laws of any other jurisdiction, and we express no opinion as to the meaning, validity, or effect of references in the Plans to statutes, rules, regulations, codes or judicial authority of any jurisdiction other than the Cayman Islands; or

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4.1.2. except to the extent that this opinion expressly provides otherwise, as to the commercial terms of, or the validity, enforceability or effect of the Registration Statement, the accuracy of representations, the fulfilment of warranties or conditions, the occurrence of events of default or terminating events or the existence of any conflicts or inconsistencies among the Registration Statement and any other agreements into which the Company may have entered or any other documents; or

4.1.3. as to whether the acceptance, execution or performance of the Company's obligations under the documents reviewed by us will result in the breach of or infringe any other agreement, deed or document (other than the Memorandum and Articles) entered into by or binding on the Company.

4.2. Under the Companies Act (Revised) (the **Companies Act**) of the Cayman Islands annual returns in respect of the Company must be filed with the Registrar of Companies in the Cayman Islands, together with payment of annual filing fees. A failure to file annual returns and pay annual filing fees may result in the Company being struck off the Register of Companies, following which its assets will vest in the Financial Secretary of the Cayman Islands and will be subject to disposition or retention for the benefit of the public of the Cayman Islands.

4.3. In **good standing** means only that as of the date of the Good Standing Certificate the Company is up-to-date with the filing of its annual returns and payment of annual fees with the Registrar of Companies. We have made no enquiries into the Company's good standing with respect to any filings or payment of fees, or both, that it may be required to make under the laws of the Cayman Islands other than the Companies Act.

4.4. Our examination of the Register of Writs cannot conclusively reveal whether or not there is:

4.4.1. any current or pending litigation in the Cayman Islands against the Company; or

4.4.2. any application for the winding up or dissolution of the Company or the appointment of any liquidator, trustee in bankruptcy or restructuring officer in respect of the Company or any of its assets,

as notice of these matters might not be entered on the Register of Writs immediately or updated expeditiously or the court file associated with the matter or the matter itself may not be publicly available (for example, due to sealing orders having been made). Furthermore, we have not conducted a search of the summary court. Claims in the summary court are limited to a maximum of CI \$20,000.

4.5. In this opinion, the phrase "non-assessable" means, with respect to the Shares in the Company, that a shareholder shall not, solely by virtue of its status as a shareholder, be liable for additional assessments or calls on the Shares by the Company or its creditors (except in exceptional circumstances, such as involving fraud, the establishment of an agency relationship or an illegal or improper purpose or other circumstance in which a court may be prepared to pierce or lift the corporate veil).

## 5. Governing law of this opinion

5.1. This opinion is:

5.1.1. governed by, and shall be construed in accordance with, the laws of the Cayman Islands;

5.1.2. limited to the matters expressly stated in it; and

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5.1.3.confined to, and given on the basis of, the laws and practice in the Cayman Islands at the date of this opinion.

5.2.Unless otherwise indicated, a reference to any specific Cayman Islands legislation is a reference to that legislation as amended to, and as in force at, the date of this opinion.

6.Reliance

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the heading "*Legal Matters*" of the Registration Statement. In giving such consent, we do not believe that we are "experts" within the meaning of such term used in the Act or the rules and regulations of the Commission issued thereunder with respect to any part of the Registration Statement, including this opinion as an exhibit or otherwise.

This opinion may be used only in connection with the offer and sale of the Shares while the Registration Statement is effective.

Yours faithfully

/s/ Ogier

**Ogier**

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Board of Directors of

Virax Biolabs Group Limited

We consent to the incorporation by reference in the Form S-8 Registration Statement of Virax Biolabs Group Limited (“the Company”) of our report dated August 20, 2024 with respect to our audit of the consolidated statement of financial position as of March 31, 2024 and 2023, and consolidated statements of profit and loss and other comprehensive loss, changes in equity and cash flows for each of the three years in the period ended March 31, 2024, appearing in the Annual Report on Form 20-F of the Company for the year ended March 31, 2024.

We also consent to the reference to us under the caption “Experts” in the Registration Statement.

**/s/ Reliant CPA PC**  
**Reliant CPA PC**

Certified Public Accountants  
Newport Beach, CA  
January 30, 2025

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Calculation of Filing Fee Tables

Form S-8  
(Form Type)

**Virax Biolabs Group Limited**  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)(2)	Proposed Maximum Offering Price Per Share <sup>(3)</sup>	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares, \$0.001 par value per share to be issued pursuant to the Virax Biolabs Group Limited 2024 Equity Incentive Plan, 2023 Equity Incentive Plan, and 2022 Equity Incentive Plan	457(h)	631,941	\$ 1.98	\$ 1,251,243.18	0.0001531	\$ 191.57
		<b>Total Offering Amounts</b>					\$ 191.57
		<b>Total Fee Offsets</b>			-	-	\$ -
		<b>Net Fee Due</b>					\$ 191.57

- (1) Represents the maximum number of shares of ordinary shares, par value \$0.001 per share of the Company issuable pursuant to the Virax Equity Plans being registered herein.
- (2) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act") this registration statement also covers such additional ordinary shares, as the Company may issue to prevent dilution from share splits, 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 Company's ordinary shares as reported on The Nasdaq Capital Market on January 29, 2025.

