

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Cepton, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

27-2447291

(I.R.S. Employer
Identification No.)

Cepton, Inc.

**399 West Trimble Road
San Jose, CA 95131**

(Address, including zip code, of Principal Executive Offices)

**Cepton, Inc. 2022 Equity Incentive Plan
Cepton, Inc. Employee Stock Purchase Plan**
(Full title of the plan)

Jun Pei

Cepton, Inc.

**399 West Trimble Road
San Jose, California 95131
(408) 459-7579**

(Name, address and telephone number, including area code, of agent for service)

COPY TO:

**Paul Sieben, Esq.
O'Melveny & Myers LLP
2765 Sand Hill Road
Menlo Park, California 94025
(650) 473-2600**

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

Accelerated filer

Non-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.

EXPLANATORY NOTE

Cepton, Inc. (the “Company” or the “Registrant”) is filing this Registration Statement for the purpose of registering additional shares of the Company’s common stock issuable pursuant to the Registrant’s 2022 Equity Incentive Plan and the Registrant’s Employee Stock Purchase Plan and consists only of those items required by General Instruction E to Form S-8.

PART I

INFORMATION REQUIRED IN THE
SECTION 10(a) PROSPECTUS

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) promulgated under the Securities Act of 1933, as amended (the "Securities Act").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

The following documents of the Company filed with the Securities and Exchange Commission (the “Commission”) are incorporated herein by reference:

- (a) The Company’s Registration Statements on Form S-8, filed with the Commission on [April 15, 2022](#) (Commission File No. 333-264302) and [March 21, 2023](#) (Commission File No. 333-270806).
- (b) The Company’s Annual Report on Form 10-K for its fiscal year ended [December 31, 2023](#), filed with the Commission on March 29, 2024 (Commission File No. 001-39959);
- (c) The Company’s Current Reports on Form 8-K, filed with the Commission on [January 5, 2024](#) and [March 21, 2024](#) (each, Commission File No. 001-39959 and in each case only as to the information “filed” with the Commission thereunder for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and not as to information “furnished” thereunder); and
- (d) The description of the Company’s common stock, par value \$0.00001 per share (the “Common Stock”), contained in its Registration Statement on [Form 8-A](#) filed with the Commission on January 28, 2021 (Commission File No. 001-39959), and any other amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act 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 or information deemed to have been furnished and not filed in accordance with Commission rules shall not be deemed incorporated by reference into this Registration Statement. Any statement contained herein or in a document, all or a portion of which is 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 or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or amended, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 8. Exhibits

See the Exhibit Index below, which is incorporated herein by reference.

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
4.1	Cepton, Inc. 2022 Equity Incentive Plan. (Incorporated by reference to Exhibit 10.9 to the Company's Registration Statement on Form S-1 (Commission File No. 333-262668), filed with the Commission on April 12, 2022.)
4.2	Cepton, Inc. Employee Stock Purchase Plan. (Incorporated by reference to Exhibit 10.10 to the Company's Current Report on Form 8-K (Commission File No. 001-39959), filed with the Commission on February 11, 2022.)
5	Opinion of O'Melveny & Myers LLP (opinion re legality).
23.1	Consent of KPMG LLP, Independent Registered Public Accounting Firm.
23.2	Consent of Counsel (included in Exhibit 5).
24	Power of Attorney (included in this Registration Statement under "Signatures").
107	Filing Fee Table

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Jose, State of California, on March 29, 2024.

CEPTON, INC.

By: /s/ Jun Pei
Jun Pei
Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Jun Pei and Dong (Dennis) Chang, and each of them, acting individually and without the other, 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, to sign any and all amendments (including post-effective amendments, exhibits thereto and other documents in connection therewith) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them individually, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jun Pei</u> Jun Pei	Chairman of the Board, Chief Executive Officer and President (Principal Executive Officer)	March 29, 2024
<u>/s/ Dong (Dennis) Chang</u> Dong (Dennis) Chang	Interim Chief Financial Officer (Principal Financial and Accounting Officer)	March 29, 2024
<u>/s/ Takayuki Katsuda</u> Takayuki Katsuda	Director	March 29, 2024
<u>/s/ Hideharu (Harry) Konagaya</u> Hideharu (Harry) Konagaya	Director	March 29, 2024
<u>/s/ George Syllantavos</u> George Syllantavos	Director	March 29, 2024
<u>/s/ Mei (May) Wang</u> Mei (May) Wang	Director	March 29, 2024
<u>/s/ Jun Ye</u> Jun Ye	Director	March 29, 2024
<u>/s/ Xiaogang (Jason) Zhang</u> Xiaogang (Jason) Zhang	Director	March 29, 2024

March 29, 2024

Cepton, Inc.
399 West Trimble Road
San Jose, California 95131

Re: *Registration of Securities of Cepton, Inc.*

Ladies and Gentlemen:

In connection with the registration of up to 475,843 shares of Common Stock of Cepton, Inc., a Delaware corporation (the "Company"), par value \$0.00001 per share (the "Shares"), under the Securities Act of 1933, as amended, pursuant to a Registration Statement on Form S-8 (the "Registration Statement"), filed with the Securities and Exchange Commission on or about the date hereof, up to 317,229 of such Shares to be issued or delivered pursuant to the Cepton, Inc. 2022 Equity Incentive Plan, and up to 158,614 of such Shares to be issued or delivered pursuant to the Cepton, Inc. Employee Stock Purchase Plan, you have requested our opinion set forth below.

In our capacity as counsel, we have examined originals or copies of those corporate and other records of the Company we considered appropriate.

On the basis of such examination and our consideration of those questions of law we considered relevant, and subject to the limitations and qualifications in this opinion, we are of the opinion that the Shares have been duly authorized by all necessary corporate action on the part of the Company and, when issued in accordance with such authorization, the provisions of the applicable plan and relevant agreements duly authorized by and in accordance with the terms of the plan, and upon payment for and delivery of the Shares as contemplated in accordance with the applicable plan, and either (a) the countersigning of the certificate or certificates representing the Shares by a duly authorized signatory of the registrar for the Company's Common Stock, or (b) the book-entry of the Shares by the transfer agent for the Company's Common Stock in the name of The Depository Trust Company or its nominee, the Shares will be validly issued, fully paid and non-assessable.

We consent to your filing this opinion as an exhibit to the Registration Statement.

Respectfully submitted,

/s/ O'Melveny & Myers LLP

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated March 29, 2024, with respect to the consolidated financial statements of Cepton, Inc., incorporated herein by reference.

/s/ KPMG LLP

Santa Clara, California
March 29, 2024

CALCULATION OF FILING FEE TABLE

Form S-8
(Form Type)

Cepton, Inc.
(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)	Proposed Maximum Offering Price Per Unit(2)	Maximum Aggregate Offering Price(2)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value of \$0.00001 per share, issuable pursuant to the Cepton, Inc. 2022 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	317,229(3)	\$ 2.64	\$ 837,484.56	0.0001476	\$ 123.61
Equity	Common Stock, par value of \$0.00001 per share, issuable pursuant to the Cepton, Inc. Employee Stock Purchase Plan	Rule 457(c) and Rule 457(h)	158,614(3)	\$ 2.64	\$ 418,740.96	0.0001476	\$ 61.81
Total Offering Amounts			475,843		\$ 1,256,225.52		\$ 185.42
Total Fee Offsets							\$ 0
Net Fee Due							\$ 185.42

- (1) This Registration Statement covers, in addition to the number of shares of Cepton, Inc., a Delaware corporation (the “Company” or the “Registrant”), common stock, par value \$0.00001 per share (the “Common Stock”), stated above, options and other rights to purchase or acquire the shares of Common Stock covered by this Registration Statement and, pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), an additional indeterminate number of shares, options and rights that may be offered or issued pursuant to the Cepton, Inc. 2022 Equity Incentive Plan (the “2022 Plan”) and the Cepton, Inc. Employee Stock Purchase Plan (the “ESPP” and together with the 2022 Plan, the “Plans”) as a result of one or more adjustments under the Plans to prevent dilution resulting from one or more stock splits, stock dividends or similar transactions.
- (2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) and Rule 457(c) promulgated under the Securities Act. The offering price per share and the aggregate offering price are based upon the average of the high and low prices of the Common Stock as reported on the Nasdaq Capital Market on March 25, 2024.
- (3) Represents additional shares of Common Stock that were automatically added to the shares reserved for future issuance under the Plans on January 2, 2024 pursuant to certain provisions of the Plans that provide for an automatic increase in the share reserve each year in accordance with a formula set forth in the applicable Plan.