

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
Cepton Technologies, Inc. Stock Incentive 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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

PART I

INFORMATION REQUIRED IN THE
SECTION 10(a) PROSPECTUS

The 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) of 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 Cepton, Inc. (the “Company” or the “Registrant”) filed with the Securities and Exchange Commission (the “Commission”) are incorporated herein by reference:

- (a) The Company’s Annual Report on [Form 10-K](#) for its fiscal year ended March 31, 2021, filed with the Commission on July 19, 2021, as amended by [Form 10-K/A](#), filed with the Commission on December 14, 2021 (Commission File No. 001-39959);
- (b) The Company’s Quarterly Reports on Form 10-Q for its fiscal quarters ended [December 31, 2021](#), [September 30, 2021](#), and [June 30, 2021](#), filed with the Commission on February 23, 2022, November 23, 2021, and August 19, 2021, respectively (each, Commission File No. 001-39959);
- (c) The Company’s Current Reports on Form 8-K, filed with the Commission on [April 5, 2022](#), [February 11, 2022](#) (as amended by Form 8-K/A filed with the Commission on [March 31, 2022](#)), [February 9, 2022](#), [January 24, 2022](#), [November 29, 2021](#), [November 23, 2021](#), [August 6, 2021](#), and [August 5, 2021](#) (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 Securities Exchange Act of 1934, as amended (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 4. Description of Securities

Not applicable.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 6. Indemnification of Directors and Officers

Section 145 of the Delaware General Corporation Law authorizes a court to award, or a corporation's board of directors to grant, indemnity to directors and officers in terms sufficiently broad to permit such indemnification under certain circumstances for liabilities, including reimbursement for expenses incurred, arising under the Securities Act.

The Company's Certificate of Incorporation provides for indemnification of its directors, officers, employees and other agents to the maximum extent permitted by the Delaware General Corporation Law, and the Company's Bylaws provide for indemnification of its directors, officers, employees and other agents to the maximum extent permitted by the Delaware General Corporation Law.

In addition, the Company has entered or will enter into indemnification agreements with the Company's directors, officers, and some employees containing provisions which are in some respects broader than the specific indemnification provisions contained in the Delaware General Corporation Law. The indemnification agreements will require the Company, among other things, to indemnify its directors against certain liabilities that may arise by reason of their status or service as directors and to advance their expenses incurred as a result of any proceeding against them as to which they could be indemnified.

Any underwriting agreement or distribution agreement that the Company enters into with any underwriters or agents involved in the offering or sale of any securities registered hereby may require such underwriters or dealers to indemnify us, some or all of our directors and officers and its controlling persons, if any, for specified liabilities, which may include liabilities under the Securities Act.

Item 7. Exemption from Registration Claimed

Not applicable.

Item 8. Exhibits

See the attached Exhibit Index at page II-4, which is incorporated herein by reference.

Item 9. Undertakings

- (a) The undersigned Registrant hereby undertakes:
- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of this 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;
 - (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 paragraphs (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 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
 - (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in 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.
- (h) 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 provisions described in Item 6 above, 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.

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
4.1	<u>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.)</u>
4.2	<u>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.)</u>
4.3	<u>Cepton Technologies, Inc. Stock Incentive Plan. (Incorporated by reference to Exhibit 10.11 to the Company's Current Report on Form 8-K (Commission File No. 001-39959), filed with the Commission on February 11, 2022.)</u>
5	<u>Opinion of O'Melveny & Myers LLP (opinion re legality).</u>
23.1	<u>Consent of Marcum LLP (consent of independent auditors).</u>
23.2	<u>Consent of KPMG LLP (consent of independent auditors).</u>
23.3	<u>Consent of Counsel (included in Exhibit 5).</u>
24	<u>Power of Attorney (included in this Registration Statement under "Signatures").</u>
107	<u>Filing Fee Table</u>

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 April 14, 2022.

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 Hull Xu, 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	President, Chairman, Chief Executive Officer and Director (Principal Executive Officer)	April 14, 2022
<u>/s/ Hull Xu</u> Hull Xu	Chief Financial Officer (Principal Accounting and Financial Officer)	April 14, 2022
<u>/s/ Winston Fu</u> Winston Fu	Director	April 14, 2022
<u>/s/ Takayuki Katsuda</u> Takayuki Katsuda	Director	April 14, 2022
<u>/s/ George Syllantavos</u> George Syllantavos	Director	April 14, 2022
<u>/s/ Mei (May) Wang</u> Mei (May) Wang	Director	April 14, 2022
<u>/s/ Jun Ye</u> Jun Ye	Director	April 14, 2022
<u>/s/ Xiaogang (Jason) Zhang</u> Xiaogang (Jason) Zhang	Director	April 14, 2022

O'Melveny & Myers LLP
Two Embarcadero Center 28th Floor
San Francisco, CA 94111

T: +1-415-984-8700
F: +1-415-984-8701
omm.com

April 14, 2022

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 33,978,638 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 15,123,142 of such Shares to be issued or delivered pursuant to the Cepton, Inc. 2022 Equity Incentive Plan, up to 3,080,960 of such Shares to be issued or delivered pursuant to the Cepton, Inc. Employee Stock Purchase Plan, and up to 15,774,536 of such Shares to be issued or delivered pursuant to the Cepton Technologies, Inc. Stock Incentive 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 my 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

• Austin • Century City • Dallas • Los Angeles • Newport Beach • New York • San Francisco • Silicon Valley
• Washington, DC • Beijing • Brussels • Hong Kong • London • Seoul • Shanghai • Singapore • Tokyo

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement of Cepton, Inc. on Form S-8 of our report dated July 16, 2021 except for the effects of the restatement discussed in Notes 2, 3 and 9, as to which the date is December 13, 2021 with respect to our audits of the financial statements of Growth Capital Acquisition Corp. as of March 31, 2021 and 2020 and for the years ended March 31, 2021 and 2020, which report appears in the Annual Report on Form 10-K of Growth Capital Acquisition Corp. for the year ended March 31, 2021. We were dismissed as auditors on February 22, 2022 and, accordingly, we have not performed any audit or review procedures with respect to any financial statements appearing in such Prospectus for the periods after the date of our dismissal.

/s/ Marcum LLP

Marcum LLP
New York, NY
April 14, 2022

Consent of Independent Registered Public Accounting Firm

We consent to the use of our reports dated March 31, 2022, with respect to the consolidated financial statements of Cepton Technologies, Inc., incorporated herein by reference.

/s/ KPMG LLP

Santa Clara, California
April 14, 2022

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)	15,123,142(3)	\$3.06	\$46,276,814.50	0.0000927	\$4,289.86
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)	3,080,960	\$3.06	\$9,427,737.60	0.0000927	\$873.95
Equity	Common Stock, par value of \$0.00001 per share, issuable pursuant to the Cepton Technologies, Inc. Stock Incentive Plan	Rule 457(c) and Rule 457(h)	15,774,536	\$1.96	\$30,918,090.60	0.0000927	\$2,866.11
Total Offering Amounts			33,978,638		\$86,622,642.70		\$8,029.92
Total Fee Offsets							\$0
Net Fee Due							\$8,029.92

- (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”), the Cepton, Inc. Employee Stock Purchase Plan (the “ESPP”), and the Cepton Technologies, Inc. Stock Incentive Plan (the “2016 Plan” and together with the 2022 Plan and the ESPP, 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, in the case of the 2022 Plan and the ESPP, the average of the high and low prices of the Common Stock as reported on the Nasdaq Capital Market on April 11, 2022, in accordance with Rule 457(c) of the Securities Act, and, in the case of the 2016 Plan, \$1.96, the weighted-average exercise price of the outstanding options under the 2016 Plan.
- (3) As provided in the 2022 Plan, any shares of Common Stock subject to awards outstanding under the 2016 Plan that expire, are cancelled or otherwise terminate after February 9, 2022 (the date of shareholder approval of the 2022 Plan) without such shares being issued under the 2016 Plan will be available for award grant purposes under the 2022 Plan. Accordingly, the shares registered hereby for issuance under the 2016 Plan may also be offered or issued under the 2022 Plan if and to the extent they are no longer issuable pursuant to the 2016 Plan.