

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

POST-EFFECTIVE AMENDMENT NO. 1

**TO
FORM S-1
REGISTRATION STATEMENT**

*UNDER
THE SECURITIES ACT OF 1933*

Nogin, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

7372
(Primary Standard Industrial
Classification Code Number)

86-1370703
(I.R.S. Employer
Identification No.)

1775 Flight Way STE 400
Tustin, CA 92782
(949) 222-0209

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Michael Bassiri
General Counsel and Vice President of Corporate and Business Development
1775 Flight Way STE 400
Tustin, CA 92782
(949) 222-0209

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

Copies to:

Peter Handrinos, Esq.
Latham & Watkins LLP
200 Clarendon Street, 27th Floor
Boston, MA 02116
(617) 948-6000

John M. Greer
Ryan J. Lynch
Latham & Watkins LLP
811 Main Street, Suite 3700
Houston, TX 77002
(713) 546-5400

**Approximate date of commencement of proposed sale to the public:
As soon as practicable after the effective date of this Registration Statement.**

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

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

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

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

This Post-Effective Amendment No. 1 shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(d) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 (this “Amendment”) to the Registration Statement on Form S-1 of Nogin, Inc. (File No. 333-267449), initially filed on September 16, 2022 and declared effective by the Securities and Exchange Commission on November 14, 2022 (the “Registration Statement”), is being filed as an exhibit-only filing solely to file the consent of Grant Thornton LLP with respect to its report dated March 23, 2023 (except for Note 23 and the effects thereof, and Note 24, which are as of March 30, 2023) relating to the financial statements of Nogin, Inc. contained in its Current Report on Form 8-K and included in the Prospectus Supplement No. 9 dated March 31, 2023 filed pursuant to Rule 424(b)(3), filed herewith as Exhibit 23.1 (the “Consent”). Accordingly, this Amendment consists only of the facing page, this explanatory note, Item 16 of Part II of the Registration Statement, the signature pages to the Registration Statement, and the Consent. The prospectus and the balance of Part II of the Registration Statement are unchanged hereby and have been omitted.

Part II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) Exhibits.

<u>Exhibit</u>	<u>Incorporated by Reference</u>		
	<u>Form</u>	<u>Exhibit</u>	<u>Filing Date</u>
23.1*			Consent of Grant Thornton LLP.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned hereunto duly authorized, on this 31st day of March, 2023.

NOGIN, INC.

By: /s/ Jonathan S. Huberman
Name: Jonathan S. Huberman
Title: Chief Executive Officer, President and Chairman of the Board of Directors

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities held on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jonathan S. Huberman</u> Jonathan S. Huberman	Chief Executive Officer, President and Chairman of the Board of Directors (Principal Executive Officer)	March 31, 2023
<u>/s/ Shahriyar Rahmati</u> Shahriyar Rahmati	Chief Financial Officer and Chief Operating Officer (Principal Financial Officer and Principal Accounting Officer)	March 31, 2023
<u>*</u> Geoffrey Van Haeren	Chief Technology Officer and Director	March 31, 2023
<u>*</u> Wilhelmina Fader	Director	March 31, 2023
<u>*</u> Eileen Moore Johnson	Director	March 31, 2023
<u>/s/ Andrew Pancer</u> Andrew Pancer	Director	March 31, 2023
<u>*</u> Hussain Baig	Director	March 31, 2023
<u>*By: /s/ Jonathan S. Huberman</u> Name: Jonathan S. Huberman Title: Attorney-in-fact		

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated March 23, 2023 (except for Note 23 and the effects thereof, and Note 24, which are as of March 30, 2023), with respect to the consolidated financial statements of Nogin, Inc., contained in the Prospectus Supplement dated March 31, 2023, which is a part of this Registration Statement on Form S-1 (No. 333-267449) and Prospectus. We consent to the use of the aforementioned report in this Registration Statement and Prospectus.

/s/ GRANT THORNTON LLP

Newport Beach, California
March 31, 2023