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

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**FORM S-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

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**Nogin, Inc.**

(Exact name of registrant as specified in its charter)

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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)

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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)

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*Copies to:*

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200 Clarendon Street, 27th Floor  
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New York, New York 10017  
(212) 908-3907

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**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.  333-269765

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.

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The Registration Statement shall become effective upon filing in accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended.

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**EXPLANATORY NOTE AND INCORPORATION BY REFERENCE**

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, or the Securities Act, for the sole purpose of increasing the aggregate offering price of shares of common stock, pre-funded warrants, common warrants and shares of common stock issuable upon exercise of the pre-funded warrants and common warrants to be offered by Nogin, Inc., or the Registrant, by \$8,000,000. The contents of the Registration Statement on Form S-1 (File No. 333-269765) filed by the Registrant with the Securities and Exchange Commission, or the Commission, pursuant to the Securities Act, or the Prior Registration Statement, which was declared effective by the Commission on April 3, 2023, including all exhibits to the Prior Registration Statement, are incorporated by reference into this Registration Statement. The additional securities that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Filing Fees table contained in the Prior Registration Statement.

The required opinion and consents are listed on an Exhibit Index attached hereto and filed herewith.

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**Item 16. Exhibits and Financial Statement Schedules.**

**(a) Exhibits.**

<u>Exhibit</u>		<u>Incorporated by</u>		
		<u>Form</u>	<u>Exhibit</u>	<u>Filing</u> <u>Date</u>
5.1**	<a href="#">Opinion of Latham &amp; Watkins LLP</a>			
23.1	<a href="#">Consent of Grant Thornton LLP</a>			
23.2**	<a href="#">Consent of Latham &amp; Watkins LLP (included in Exhibit 5.1)</a>			
24.1**	<a href="#">Power of Attorney (included on signature page of the initial filing of this Registration Statement)</a>			
107**	<a href="#">Filing Fee Table</a>			

**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 3rd day of April, 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)	April 3, 2023
<u>/s/ Shahriyar Rahmati</u> Shahriyar Rahmati	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	April 3, 2023
<u>*</u> Geoffrey Van Haeren	Chief Technology Officer and Director	April 3, 2023
<u>*</u> Wilhelmina Fader	Director	April 3, 2023
<u>*</u> Eileen Moore Johnson	Director	April 3, 2023
<u>*</u> Hussain Baig	Director	April 3, 2023
<u>*</u> Andrew Pancer	Director	April 3, 2023

By: /s/ Jonathan S. Huberman  
Name: Jonathan S. Huberman  
Title: Attorney-in-fact

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**LATHAM & WATKINS** LLP

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Hamburg	Shanghai
Hong Kong	Silicon Valley
Houston	Singapore
London	Tel Aviv
Los Angeles	Tokyo
Madrid	Washington, D.C.

April 3, 2023

Nogin, Inc.  
1775 Flight Way STE 400  
Tustin, CA 92782

Re: Registration Statement on Form S-1 (No. 333-269765) and Registration Statement filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended

To the addressee set forth above:

We have acted as special counsel to Nogin, Inc., a Delaware corporation (the “*Company*”), in connection with the proposed issuance of up to 8,000,000 shares of common stock (“*Common Stock*”), \$0.0001 par value per share (the “*Shares*”), up to 8,000,000 shares of pre-funded warrants to purchase 8,000,000 shares of Common Stock (each, a “*Pre-Funded Warrant*” or collectively, the “*Pre-Funded Warrants*”), and up to 8,000,000 warrants to purchase 8,000,000 shares of Common Stock (each, a “*Common Warrant*” or collectively, the “*Common Warrants*”). The Shares, Pre-Funded Warrants and Common Warrants are included in a registration statement on Form S-1 under the Securities Act of 1933, as amended (the “*Act*”), initially filed with the Securities and Exchange Commission (the “*Commission*”) on February 14, 2023 (Registration No. 333-269765) (as amended, the “*Initial Registration Statement*”) and a registration statement relating to the Initial Registration Statement filed pursuant to Rule 462(b) promulgated under the Act (together with the Initial Registration Statement, the “*Registration Statement*”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectus, other than as expressly stated herein with respect to the issue of the Shares, Pre-Funded Warrants, Common Warrants and Warrant Shares (as defined below).

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware (the “*DGCL*”), and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof:

1. When the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers, and have been issued by the Company against payment therefor (not less than par value) in the circumstances contemplated by the form of securities purchase agreement most recently filed as an exhibit to the Registration Statement (the “*Securities Purchase Agreement*”), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable.

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2. When the Pre-Funded Warrants and Common Warrants have been duly executed, issued and delivered by the Company in accordance with the terms of the Securities Purchase Agreement and in the manner contemplated by the prospectus, the issue and sale of the Pre-Funded Warrants and Common Warrants will have been duly authorized by all necessary corporate action of the Company, and the Pre-Funded Warrants and Common Warrants will be legally valid and binding obligations of the Company, enforceable against the Company in accordance with their terms.
3. When the shares of Common Stock initially issuable upon exercise of the Pre-Funded Warrants and the Common Warrants (the "**Warrant Shares**") shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the Pre-Funded Warrant holders and Common Warrant holders, and have been duly executed, issued and delivered by the Company in accordance with the terms of the Securities Purchase Agreement and in the manner contemplated by the prospectus, the issue of the Warrant Shares will have been duly authorized by all necessary corporate action of the Company, and the Warrant Shares have been validly reserved by all necessary corporate action of the Company, and the Warrant Shares will be validly issued, fully paid and nonassessable.

In rendering the foregoing opinion, we have assumed that (i) the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL and (ii) upon the issue of any of the Warrant Shares, the total number of shares of Common Stock issued and outstanding will not exceed the total number of shares of Common Stock that the Company is then authorized to issue under its Amended and Restated Certificate of Incorporation and by the board of directors of the Company in connection with the offering contemplated by the Registration Statement and the Prospectus.

With your consent, we have assumed that the status of the Pre-Funded Warrants and Common Warrants as legally valid and binding obligations of the Company will not be affected by any (i) breaches of, or defaults under, agreements or instruments, (ii) violations of statutes, rules, regulations or court or governmental orders, or (iii) failures to obtain required consents, approvals or authorizations from, or make required registrations, declarations or filings with, governmental authorities.

Our opinions are subject to: (i) the effect of bankruptcy, insolvency, reorganization, preference, fraudulent transfer, moratorium or other similar laws relating to or affecting the rights and remedies of creditors; (ii) the effect of general principles of equity, whether considered in a proceeding in equity or at law (including the possible unavailability of specific performance or injunctive relief), concepts of materiality, reasonableness, good faith and fair dealing, and the discretion of the court before which a proceeding is brought; (iii) the invalidity under certain circumstances under law or court decisions of provisions providing for the indemnification of or contribution to a party with respect to a liability where such indemnification or contribution is contrary to public policy; and (iv) we express no opinion as to (a) any provision for liquidated damages, default interest, late charges, monetary penalties, make-whole premiums or other economic remedies to the extent such provisions are deemed to constitute a penalty, (b) consents to, or restrictions upon, governing law, jurisdiction, venue, arbitration, remedies, or judicial relief, (c) waivers of rights or defenses, (d) any provision requiring the payment of attorneys' fees, where such payment is contrary to law or public policy, (e) the creation, validity, attachment, perfection, or priority of

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any lien or security interest, (f) advance waivers of claims, defenses, rights granted by law, or notice, opportunity for hearing, evidentiary requirements, statutes of limitation, trial by jury or at law, or other procedural rights, (g) waivers of broadly or vaguely stated rights, (h) provisions for exclusivity, election or cumulation of rights or remedies, (i) provisions authorizing or validating conclusive or discretionary determinations, (j) grants of setoff rights, (k) proxies, powers and trusts, (l) provisions prohibiting, restricting, or requiring consent to assignment or transfer of any right or property, and (m) the severability, if invalid, of provisions to the foregoing effect.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement and to the reference to our firm in the Prospectus under the heading "Legal Matters." In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Sincerely,  
/s/ Latham & Watkins LLP

**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 is as of March 30, 2023), with respect to the consolidated financial statements of Nogin, Inc. contained in the Registration Statement on Form S-1 (File No. 333-269765) which is incorporated by reference in this Registration Statement on Form S-1MEF. We consent to the incorporation by reference of the aforementioned report in this Registration Statement, and to the use of our name as it appears under the caption "Experts" in the prospectus incorporated by reference in this Registration Statement.

/s/ GRANT THORNTON LLP

Newport Beach, California

April 3, 2023



## Calculation of Filing Fee Tables

S-1  
(Form Type)

Nogin, Inc.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Security	Maximum Aggregate Offering Price <sup>(1)(2)</sup>	Fee Rate	Amount of Registration Fee
Fees to Be Paid	Equity	Common Stock, par value \$0.0001 per share <sup>(3)</sup>	Rule 457(o)			\$24,000,000.00	0.00011020	\$2,644.80
	Equity	Common Warrants <sup>(4)</sup>	Rule 457(g)			—	0.00011020	—
	Equity	Common Stock underlying Common Warrants	Rule 457(o)			\$24,000,000.00	0.00011020	\$2,644.80
	Equity	Pre-Funded Warrants <sup>(3)(4)(6)</sup>	Rule 457(g)			—	0.00011020	—
	Equity	Common Stock underlying Pre-Funded Warrants <sup>(5)</sup>	Rule 457(o)			—	0.00011020	—
Fees Previously Paid						\$40,000,000.00	0.00011020	\$4,408.00 <sup>(7)</sup>
		<b>Total Offering Amounts</b>				\$48,000,000.00		\$5,289.60
		<b>Total Fees Previously Paid</b>				\$40,000,000.00		\$4,408.00
		<b>Net Fee Due</b>						\$881.60

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), the registrant is also registering an indeterminate number of additional shares of Common Stock that may become issuable as a result of any stock dividend, stock split, recapitalization or other similar transaction.
- (2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended.
- (3) The proposed maximum aggregate offering price of the common stock will be reduced on a dollar-for-dollar basis based on the offering price of any pre-funded warrants issued in the offering, and the proposed maximum aggregate offering price of the pre-funded warrants to be issued in the offering will be reduced on a dollar-for-dollar basis based on the offering price of any common stock issued in the offering. Accordingly, the proposed maximum aggregate offering price of the common stock and pre-funded warrants (including the common stock issuable upon exercise of the pre-funded warrants), if any, is \$24,000,000.00.
- (4) No fee required pursuant to Rule 457(g) under the Securities Act.
- (5) As estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(g) under the Securities Act and based on an assumed per-share exercise price for the Common Warrants of 100% of the public offering price of the common stock and Pre-Funded Warrants; the proposed maximum aggregate offering price of the common stock and pre-funded warrants is \$24,000,000.00.
- (6) The registrant may issue Pre-Funded Warrants to purchase shares of common stock in the offering. The purchase price of each Pre-Funded Warrant will equal the price per share at which shares of common stock are being sold to the public in this offering, minus \$0.0001, which constitutes the pre-funded portion of the exercise price, and the remaining unpaid exercise price of the Pre-Funded Warrant will equal \$0.0001 per share (subject to adjustment as provided for therein).
- (7) Fees previously paid on February 14, 2023 and March 27, 2023.