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

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Navitas Semiconductor Corporation
(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

85-2560226

(I.R.S. Employer
Identification Number)

**3520 Challenger Street
Torrance, California 90503-1640**
(Address of Principal Executive Offices) (Zip Code)

**Navitas Semiconductor Corporation
2021 Equity Incentive Plan**
(Full title of the plan)

**Paul D. Delva
Sr. V.P., General Counsel and Secretary
Navitas Semiconductor Corporation
3520 Challenger Street
Torrance, California 90503-1640**
(Name and address of agent for service)
(844) 654-2642
Telephone number, including area code, of agent for service

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 checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input 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 Securities Act.

EXPLANATORY NOTE

This registration statement is being filed to register additional securities of the same class as other securities for which a registration statement filed on Form S-8 relating to an employee benefit plan is effective. Specifically, this Form S-8 registers additional shares of the registrant's Class A Common Stock, par value \$0.0001 per share ("Common Stock"), for issuance pursuant to awards under the Navitas Semiconductor Corporation 2021 Equity Incentive Plan (the "Plan"). Previously filed Forms S-8 (Nos. 333-262324 and 333-271253) also registered shares of Common Stock for issuance under the Plan and remain effective. Accordingly, pursuant to General Instruction E to Form S-8, this registration statement consists only of the facing page, this explanatory note, required legal opinion, consents and other exhibits, and the signature page. The contents of the above-referenced registration statements are incorporated by reference. The filing fee is being paid with respect to the additional securities only, as set forth in Exhibit 107 filed herewith.

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, thereunto duly authorized, in the City of Torrance, California, on March 6, 2024.

NAVITAS SEMICONDUCTOR CORPORATION

By: /s/ Gene Sheridan

Gene Sheridan

President and Chief Executive Officer

POWER OF ATTORNEY

Each of the undersigned persons constitutes and appoints Paul D. Delva and Janet Chou, and each of them, such person's true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, severally, for and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange 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 connection therewith, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their or either of their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

<u>Signature</u>	<u>Title</u>	
<u>/s/ Gene Sheridan</u> Gene Sheridan	President, Chief Executive Officer and Director (principal executive officer)	March 6, 2024
<u>/s/ Janet Chou</u> Janet Chou	Executive V.P., Chief Financial Officer and Treasurer (principal financial and accounting officer)	March 6, 2024
<u>/s/ Daniel Kinzer</u> Daniel Kinzer	Chief Operating Officer, Chief Technology Officer and Director	March 6, 2024
<u>/s/ Richard J. Hendrix</u> Richard J. Hendrix	Director	March 6, 2024
<u>/s/ Brian Long</u> Brian Long	Director	March 6, 2024
<u>/s/ David Moxam</u> David Moxam	Director	March 6, 2024
<u>/s/ Dipender Saluja</u> Dipender Saluja	Director	March 6, 2024
<u>/s/ Gary K. Wunderlich, Jr.</u> Gary K. Wunderlich, Jr.	Director	March 6, 2024

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
5.1	<u>Opinion of Counsel</u>
23.1	<u>Consent of Counsel (contained in Exhibit 5.1)</u>
23.2	<u>Consent of Moss Adams LLP</u>
23.3	<u>Consent of Deloitte & Touche LLP</u>
24.1	<u>Power of Attorney (included on signature page)</u>
107	<u>Filing Fee Table</u>

[Letterhead of Navitas Semiconductor Corporation]

March 6, 2024

Navitas Semiconductor Corporation
3520 Challenger Street
Torrance, CA 90503-1640

Ladies and Gentlemen:

In connection with the registration on Form S-8 under the Securities Act of 1933 of 7,165,816 shares (the "Shares") of Class A Common Stock, par value \$0.0001 per share, of Navitas Semiconductor Corporation, a Delaware corporation (the "Company"), to be issued pursuant to and in accordance with the Navitas Semiconductor Corporation 2021 Equity Incentive Plan, as amended (the "Plan"), I, as general counsel to the Company, have examined such corporate records, certificates, agreements and other documents, and such questions of law, as I have considered necessary or appropriate for the purposes of this opinion. In such examination, I have relied as to certain factual matters on information obtained from public officials, officers of the Company and other sources believed by me to be responsible.

Upon the basis of such examination, it is my opinion that the Shares that may be issued and sold from time to time in accordance with the Plan have been duly authorized for issuance and will, when issued, sold and, when applicable, paid for in accordance with the Plan, be validly issued, fully paid and nonassessable.

The foregoing opinion is limited to the Delaware General Corporation Law, and I am expressing no opinion as to the effect of the laws of any other jurisdiction. Further, in rendering the foregoing opinion, I am not passing upon any disclosure in any registration statement or any related prospectus or other offering material relating to the offer and sale of the Shares.

I consent to the filing of this letter as an exhibit to the above-referenced registration statement on Form S-8. In giving such consent, I do not thereby admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act of 1933.

Yours very truly,

/s/ Paul D. Delva

Paul D. Delva
Senior Vice President, General Counsel
and Secretary

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Navitas Semiconductor Corporation (the “Company”) of our reports dated March 6, 2024, relating to the consolidated financial statements of the Company and the effectiveness of internal control over financial reporting of the Company, appearing in the Annual Report on Form 10-K of the Company for the year ended December 31, 2023.

/s/ Moss Adams LLP

Los Angeles, CA

March 6, 2024

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated April 3, 2023, relating to the consolidated financial statements of Navitas Semiconductor Corporation and subsidiaries (“the Company”) for the year ended December 31, 2022, appearing in the Company’s Annual Report on Form 10-K for the year ended December 31, 2023.

/s/ Deloitte & Touche LLP

Los Angeles, CA

March 6, 2024

CALCULATION OF FILING FEE TABLES

FORM S-8
(Form Type)

NAVITAS SEMICONDUCTOR CORPORATION
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A Common Stock, par value \$0.0001 per share	Other ⁽¹⁾	7,165,816 ⁽²⁾⁽³⁾	\$5.51 ⁽¹⁾	\$39,483,647	\$147.60 per \$1,000,000	\$5,828.00
Total Offering Amounts					\$39,483,647		\$5,828.00
						Total Fee Offsets	\$0
						Net Fee Due	\$5,828.00

- (1) In accordance with Rule 457(h) and (c) under the Securities Act of 1933 (“Securities Act”), the fee calculation is based on a Proposed Maximum Offering Price Per Unit equal to the average of the high and low prices per share of the Class A Common Stock, par value \$0.0001 per share (“Common Stock”), as reported on the Nasdaq Stock Market LLC for March 5, 2024, a date within five business days prior to the date of filing the registration statement.
- (2) Consists of shares of Common Stock issuable pursuant to awards under the Navitas Semiconductor Corporation 2021 Equity Incentive Plan.
- (3) Pursuant to Rule 416 under the Securities Act, this registration statement also covers any additional shares of Common Stock that may become issuable in respect of the identified shares to prevent dilution as a result of any stock dividend, stock split, recapitalization or other similar transaction.