

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Lotus Technology Inc.

(Exact name of registrant as specified in its charter)

Cayman Islands
*(State or other jurisdiction of
incorporation or organization)*

Not Applicable
*(I.R.S. Employer
Identification Number)*

**No. 800 Century Avenue
Pudong District, Shanghai
People's Republic of China
Telephone: +86 21 5466-6258**

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

2022 Stock Incentive Plan

(Full title of the plan)

**Cogency Global Inc.
122 East 42nd Street, 18th Floor
New York, NY 10168
+1 (800) 221-0102**

(Name, address, including zip code, and 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
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.

Copies to:

**Alexious Kuen Long Lee
Chief Financial Officer
Lotus Technology Inc.
No. 800 Century Avenue
Pudong District, Shanghai
People's Republic of China
+86 21 5466-6258**

**Shu Du, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
c/o 42/F, Edinburgh Tower, The Landmark
15 Queen's Road Central
Hong Kong
+852 3740-4700**

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information*

Item 2. Registrant Information and Employee Plan Annual Information*

* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this registration statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the "Securities Act") and the Note to Part I of Form S-8. The documents containing information specified in this Part I will be separately provided to the participants covered by the 2022 Stock Incentive Plan, as may be amended and restated (the "Plan"), as specified by Rule 428(b)(1) under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents previously filed by Lotus Technology Inc. (the "Registrant") with the Securities and Exchange Commission (the "Commission") are incorporated by reference herein:

- (a) [The Registrant's annual report on Form 20-F \(File No. 001-41970\) for the year ended December 31, 2023, filed with the Commission on April 22, 2024; and](#)
- (b) The description of the Registrant's ordinary shares incorporated by reference in the Registrant's registration statement on [Form 8-A \(File No. 000-41970\) filed with the Commission on February 22, 2024](#), including any amendment and report subsequently filed for the purpose of updating that description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, after the date of this registration statement and prior to the filing of a post-effective amendment to this registration statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of filing of such documents. Any statement in a document incorporated or deemed to be incorporated by reference in this registration statement will be deemed to be modified or superseded to the extent that a statement contained in this registration statement or in any other later filed document that also is or is deemed to be incorporated by reference modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as so modified or superseded, to be 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

Cayman Islands law does not limit the extent to which a company's articles of association may provide for indemnification of directors and officers, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against civil fraud or the consequences of committing a crime. The Registrant's currently effective sixth amended and restated articles of association, adopted by its shareholders on January 16, 2024 and effective on February 22, 2024, provide that the Registrant shall indemnify its directors (including alternate directors), secretary, assistant secretary, or other officers for the time being and from time to time (but not including its auditors) and the personal representatives of the same against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such person, other than by reason of such person's own dishonesty, wilful default or fraud, in or about the conduct of our business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his or her duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such persons in defending (whether successfully or otherwise) any civil proceedings concerning the Registrant or its affairs in any court whether in the Cayman Islands or elsewhere.

Pursuant to the indemnification agreements, the form of which was filed as Exhibit 10.10 to the Registrant's registration statement on Form F-4, as amended (file no. 333-275001), the Registrant has agreed to indemnify its directors and officers against certain liabilities and expenses incurred by such persons in connection with claims made by reason of their being such a director or officer.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling the Registrant pursuant to the foregoing provisions, the Registrant has been informed that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

The Registrant also maintains a directors and officers liability insurance policy for its directors and officers.

Item 7. Exemption from Registration Claimed

Not applicable.

Item 8. Exhibits

See the Index to Exhibits attached hereto.

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; and

(iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to that information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above 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 Section 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.
- (c) 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 foregoing provisions, 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

<u>Exhibit Number</u>	<u>Description</u>
<u>4.1</u>	<u>Sixth Amended and Restated Memorandum and Articles of Association of Lotus Technology Inc. (incorporated herein by reference to Exhibit 1.1 of the Registrant's annual report on Form 20-F for the year ended December 31, 2023, filed with the Commission on April 22, 2024 (File No. 001-41970)).</u>
<u>4.2</u>	<u>Registrant's Specimen Certificate for Ordinary Shares (incorporated herein by reference to Exhibit 4.7 of the Registrant's Registration Statement on Form F-4 (file no. 333-275001), as amended, initially filed with the SEC on October 16, 2023)</u>
<u>4.3</u>	<u>Deposit Agreement, dated as of January 29, 2024, by and among Lotus Technology Inc., the depository named therein, and holders and beneficial owners of the American Depositary Shares (incorporated herein by reference to Exhibit 2.2 of the Registrant's annual report on Form 20-F for the year ended December 31, 2023, filed with the Commission on April 22, 2024 (File No. 001-41970)).</u>
<u>5.1*</u>	<u>Opinion of Maples and Calder (Hong Kong) LLP, regarding the validity of the ordinary shares being registered</u>
<u>10.1</u>	<u>Lotus Technology Inc. 2022 Stock Incentive Plan (incorporated herein by reference to Exhibit 10.9 of the Registrant's Registration Statement on Form F-4 (file no. 333-275001), as amended, initially filed with the SEC on October 16, 2023)</u>
<u>23.1*</u>	<u>Consent of KPMG Huazhen LLP, independent registered accounting firm for Lotus Technology Inc.</u>
<u>23.2*</u>	<u>Consent of Maples and Calder (Hong Kong) LLP (included in Exhibit 5.1)</u>
<u>24.1*</u>	<u>Power of Attorney (included on signature page hereto)</u>
<u>107*</u>	<u>Filing Fee Table</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Shanghai, China, on May 6, 2024.

Lotus Technology Inc.

By: /s/ Qingfeng Feng

Name: Qingfeng Feng

Title: Director and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints, severally and not jointly, each of Qingfeng Feng and Alexious Kuen Long Lee as his or her true and lawful attorney-in-fact, with full power of substitution, 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 each said attorney-in-fact full power and authority to do and perform each and every act and thing requisite and necessary to be done as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that each said attorney-in-fact may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed on May 6, 2024 by the following persons in the capacities indicated.

Signature	Title
<hr/> <i>/s/ Daniel Donghui Li</i> Daniel Donghui Li	Chairman of the Board of Directors
<hr/> <i>/s/ Qingfeng Feng</i> Qingfeng Feng	Director and Chief Executive Officer (Principal Executive Officer)
<hr/> <i>/s/ Alexious Kuen Long Lee</i> Alexious Kuen Long Lee	Director and Chief Financial Officer (Principal Financial and Accounting Officer)
<hr/> <i>/s/ Ooi Teik Huat</i> Ooi Teik Huat	Director
<hr/> <i>/s/ Ning Yu</i> Ning Yu	Director
<hr/> <i>/s/ Ada Yunfeng Yan</i> Ada Yunfeng Yan	Independent Director
<hr/> <i>/s/ Anish Melwani</i> Anish Melwani	Independent Director

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of Lotus Technology Inc., has signed this registration statement or amendment thereto in Newark, Delaware, United States of America on May 6, 2024.

Authorized U.S. Representative

By: /s/ Collen A. De Vries

Name: Collen A. De Vries

Title: Senior Vice President

Ref: YCU/792101-000002/29212358v2

Lotus Technology Inc.
PO Box 309, Ugland House
Grand Cayman KY1-1104
Cayman Islands

6 May 2024

Dear Sirs

Lotus Technology Inc. (the "Company")

We have acted as Cayman Islands legal counsel to the Company in connection with a registration statement on Form S-8 to be filed with the Securities and Exchange Commission (the "**Commission**") on 6 May 2024 (the "**Registration Statement**") relating to the registration under the United States Securities Act of 1933, as amended, (the "**Securities Act**") of 51,550,661 ordinary shares, par value US\$0.00001 per share (the "**Shares**"), issuable by the Company pursuant to the Company's 2022 Stock Incentive Plan (the "**Plan**").

For the purposes of giving this opinion, we have examined copies of the Registration Statement and the Plan. We have also reviewed copies of the sixth amended and restated memorandum and articles of association of the Company adopted by special resolution passed on 16 January 2024 and effective on 22 February 2024 (the "**Memorandum and Articles**"), the written resolutions of the shareholders of the Company dated 12 September 2022 and the minutes of a meeting of the board of directors of the Company held on 3 April 2024 (the "**Resolutions**").

Based upon, and subject to, the assumptions and qualifications set out below, and having regard to such legal considerations as we deem relevant, we are of the opinion that:

1. The Shares to be issued by the Company and registered under the Registration Statement have been duly and validly authorized.
2. When issued and paid for in accordance with the terms of the Plan and in accordance with the Resolutions, and when appropriate entries are made in the register of members (shareholders) of the Company, the Shares will be validly issued, fully paid and non-assessable.

In this opinion letter, the phrase "non-assessable" means, with respect to the issuance of Shares, that a shareholder shall not, in respect of the relevant Shares, have any obligation to make further contributions to the Company's assets (except in exceptional circumstances, such as involving fraud, the establishment of an agency relationship or an illegal or improper purpose or other circumstances in which a court may be prepared to pierce or lift the corporate veil).

These opinions are subject to the qualification that under the Companies Act (As Revised) of the Cayman Islands (the "**Companies Act**"), the register of members of a Cayman Islands company is by statute regarded as *prima facie* evidence of any matters which the Companies Act directs or authorises to be inserted therein. A third party interest in the shares in question would not appear. An entry in the register of members may yield to a court order for rectification (for example, in the event of fraud or manifest error).

These opinions are given only as to, and based on, circumstances and matters of fact existing and known to us on the date of this opinion letter. These opinions only relate to the laws of the Cayman Islands which are in force on the date of this opinion letter. We express no opinion as to the meaning, validity or effect of any references to foreign (i.e. non-Cayman Islands) statutes, rules, regulations, codes, judicial authority or any other promulgations.

We have also relied upon the assumptions, which we have not independently verified, that (a) all signatures, initials and seals are genuine, (b) copies of documents, conformed copies or drafts of documents provided to us are true and complete copies of, or in the final forms of, the originals, (c) where a document has been provided to us in draft or undated form, it will be duly executed, dated and unconditionally delivered in the same form as the last version provided to us, (d) the Memorandum and Articles remain in full force and effect and are unamended, (e) the Resolutions were duly passed in the manner prescribed in the Memorandum and Articles and have not been amended, varied or revoked in any respect, (f) there is nothing under any law (other than the laws of the Cayman Islands) which would or might affect the opinions set out above, and (g) upon the issue of any Shares, the Company will receive consideration which shall be equal to at least the par value of such Shares.

We consent to the use of this opinion as an exhibit to the Registration Statement and further consent to all references to us in the Registration Statement and any amendments thereto. In giving such consent, we do not consider that we are “experts” within the meaning of such term as used in the Securities Act, or the rules and regulations of the Commission issued thereunder, with respect to any part of the Registration Statement, including this opinion as an exhibit or otherwise.

Yours faithfully

/s/ Maples and Calder (Hong Kong) LLP

Maples and Calder (Hong Kong) LLP

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated April 22, 2024, with respect to the consolidated and combined financial statements of Lotus Technology Inc., incorporated herein by reference.

/s/ KPMG Huazhen LLP
Hangzhou, China
May 6, 2024

CALCULATION OF FILING FEE TABLE

Form S-8
(Form Type)Lotus Technology Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title ⁽¹⁾	Fee Calculation Rule	Amount Registered ⁽²⁾	Proposed Maximum Offering Price per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	ordinary shares, par value US\$0.00001 per share	Rule 457(h)	15,897,296 ⁽³⁾	\$2.89 ⁽³⁾	\$45,943,185.40	\$147.60 per \$1,000,000	\$6,781.21
Equity	ordinary shares, par value US\$0.00001 per share	Rule 457(c) and Rule 457(h)	35,653,365 ⁽⁴⁾	\$5.93 ⁽⁴⁾	\$211,424,454.00	\$147.60 per \$1,000,000	\$31,206.25
Total Offering Amounts					\$257,367,639.40		\$37,987.46
Total Fee Offsets							—
Net Fee Due							\$37,987.46

- (1) These shares may be represented by the Registrant's American Depositary Shares, or ADSs, each represents one ordinary shares of the Registrant. The Registrant's ADSs issuable upon deposit of the ordinary shares registered hereby have been registered under a separate registration statement on Form F-6 (File No. 333-275006).
- (2) Represents ordinary shares issuable upon exercise of options and pursuant to other awards granted under the 2022 Stock Incentive Plan (the "Plan"). Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement also covers an indeterminate number of additional shares which may be offered and issued to prevent dilution from share splits, share dividends or similar transactions as provided in the Plan. Any ordinary shares covered by an award granted under the Plan (or portion of an award) that terminates, expires or lapses for any reason will be deemed not to have been issued for purposes of determining the maximum aggregate number of ordinary shares that may be issued under the Plan.
- (3) The amount to be registered represents ordinary shares issuable upon the exercise of outstanding options granted under the Plan as of the date of this registration statement, and the corresponding proposed maximum offering price per share represents the weighted average exercise price of such outstanding options, which is estimated solely for the purposes of calculating the registration fee under Rule 457(h) under the Securities Act.
- (4) The shares are reserved for future award grants under the Plan. The total number of shares which may be issued under the Plan is 51,550,661 ordinary shares (after giving effect to the recapitalization upon the Registrant's business combination with L Catterton Asia Acquisition Corp). The corresponding proposed maximum offering price per share, which is estimated solely for the purposes of calculating the registration fee under Rule 457(c) and Rule 457(h) under the Securities Act, is based on US\$5.93 per ADS, the average of the high and low prices for the Registrant's ADSs as quoted on the Nasdaq on April 29, 2024.