

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

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

**Nano Labs Ltd**

(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 No.)

**30th Floor, Dikaiyinzuo  
No. 29, East Jiefang Road  
Hangzhou, Zhejiang  
People's Republic of China  
(86) 0571-8665 6957**

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

**2022 Share Incentive Plan**  
(Full title of the Plan)

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

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

**Jianping Kong  
Chief Executive Officer  
30th Floor, Dikaiyinzuo  
No. 29, East Jiefang Road  
Hangzhou, Zhejiang  
People's Republic of China  
(86) 0571-8665-6957**

**Dan Ouyang, Esq.  
Wilson Sonsini Goodrich & Rosati  
Professional Corporation  
Unit 2901, 29F, Tower C, Beijing Yintai Centre  
No. 2 Jianguomenwai Avenue  
Chaoyang District, Beijing 100022  
People's Republic of China  
(86) 10-6529-8300**

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 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            Accelerated filer        
Non-accelerated filer       (Do not check if a smaller reporting company)      Smaller reporting company        
Emerging growth 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.

**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 and the introductory note to Part I of Form S-8. In accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission") and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. The documents containing information specified in this Part I will be separately provided to the participants covered by 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 the Registrant with the Commission are incorporated by reference herein:

- (a) The Registrant's annual report on Form 20-F (File No. 001-41426) filed with the Commission on April 18, 2023, which includes audited financial statements for the year ended December 31, 2022; and
- (b) The description of the Registrant's Class A ordinary shares, contained as Exhibit 2.4 in the Registrant's annual report on Form 20-F (File No. 001-41426) filed with the Commission on April 18, 2023.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (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 officers and directors, 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 second amended and restated articles of association provide that the Registrant shall indemnify each of its directors and officers against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such directors or officer, other than by reason of such person's dishonesty, willful default or fraud, in or about the conduct of the Registrant's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such director or officer 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 10.1 to the Registrant's registration statement on Form F-1, as amended (File No. 333-266825), the Registrant has agreed to indemnify its directors and executive officers against certain liabilities and expenses incurred by such persons in connection with claims made by reason of their being such a director or

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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.

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## EXHIBIT INDEX

| <u>Exhibit</u> | <u>Description of Exhibit</u>   |
|----------------|---|
| <u>4.1</u>     | <u><a href="#">Second Amended and Restated Memorandum and Articles of Association of the Registrant (incorporated herein by reference to Exhibit 3.2 to the registration statement on Form F-1, as amended (File No. 333-265539))</a></u> |
| <u>4.2</u>     | <u><a href="#">Registrant's Specimen Certificate for Ordinary Shares (incorporated herein by reference to Exhibit 4.2 to the registration statement on Form F-1, as amended (File No. 333-265539))</a></u>                                |
| <u>5.1*</u>    | <u><a href="#">Opinion of Maples and Calder (Hong Kong) LLP, regarding the legality of the Class A ordinary shares being registered</a></u>   |
| <u>10.1</u>    | <u><a href="#">2022 Share Incentive Plan (incorporated herein by reference to Exhibit 10.3 to the registration statement on Form F-1, as amended (File No. 333-265539))</a></u>   |
| <u>23.1*</u>   | <u><a href="#">Consent of MaloneBailey, LLP</a></u>   |
| <u>23.2*</u>   | <u><a href="#">Consent of Maples and Calder (Hong Kong) LLP (included in Exhibit 5.1)</a></u>   |
| <u>24.1*</u>   | Power of Attorney (included on signature page hereto)   |
| <u>107*</u>    | <u><a href="#">Filing Fee Table</a></u>   |

\* Filed herewith.

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## 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 Hangzhou, the People's Republic of China, on June 30, 2023.

**Nano Labs Ltd**

By: /s/ Jianping  
Kong  
Name: Jianping  
Kong  
Title: Chairman

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## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints, severally and not jointly, Mr. Jianping Kong, with full power to act alone, as his true and lawful attorney-in-fact, with the 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, this registration statement has been signed by the following persons on June 30, 2023 in the capacities and on the dates indicated.

| <u>Signature</u>                          | <u>Title</u>  | <u>Date</u>   |
|---|---|---------------|
| <u>/s/ Jianping Kong</u><br>Jianping Kong | Chairman and Chief Executive Officer<br><br>(principal executive officer)                         | June 30, 2023 |
| <u>/s/ Qifeng Sun</u><br>Qifeng Sun       | Vice Chairman   | June 30, 2023 |
| <u>/s/ Nan Hu</u><br>Nan Hu               | Director  | June 30, 2023 |
| <u>/s/ Bing Chen</u><br>Bing Chen         | Chief Financial Officer and Senior Vice President<br>(principal financial and accounting officer) | June 30, 2023 |
| <u>/s/ Jiaming Zhu</u><br>Jiaming Zhu     | Independent Director  | June 30, 2023 |
| <u>/s/ Li Zhang</u><br>Li Zhang           | Independent Director  | June 30, 2023 |
| <u>/s/ Lizhen Xie</u><br>Lizhen Xie       | Independent Director  | June 30, 2023 |

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**SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES**

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of Nano Labs Ltd has signed this registration statement or amendment thereto in New York on June 30, 2023.

**Authorized U.S. Representative**

By: /s/ Colleen A. De Vries  
Name: Colleen A. De Vries  
Title: Senior Vice President

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Ref: VSL/793662-000001/26692652v3

**Nano Labs Ltd**

30th Floor, Dikaiyinzuo No. 29, East Jiefang  
Road  
Hangzhou, Zhejiang, 310000 People's Republic of China

30 June 2023 Dear Sirs

**Nano Labs Ltd (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 30 June 2023 (the "**Registration Statement**", which term does not include any other document or agreement whether or not specifically referred to therein or attached as an exhibit or schedule thereto) relating to the registration under the United States Securities Act of 1933, as amended, (the "**Securities Act**") of 10,379,000 class A ordinary shares, par value US\$0.0001 per share in the capital of the Company (the "**Shares**"), issuable pursuant to the 2022 Share Incentive Plan of the Company (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 second amended and restated memorandum and articles of association of the Company as conditionally adopted by a special resolution passed on 10 June 2022 and effective immediately prior to the completion of the Company's initial public offering of Shares represented by American depositary shares (the "**Memorandum and Articles**"), the written resolutions of the shareholders of the Company dated 10 June 2022 and the written resolutions of the board of directors of the Company dated 10 June 2022 and 15 June 2023 (together, 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 authorised.
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.

**Maples and Calder (Hong Kong) LLP**

26th Floor Central Plaza 18 Harbour Road Wanchai Hong Kong

Tel +852 2522 9333 Fax +852 2537 2955 [maples.com](http://maples.com)

Resident Hong Kong Partners: Everton Robertson (Cayman Islands), Aisling Dwyer (British Virgin Islands)  
Ann Ng (Victoria (Australia)), John Trehey (New Zealand), Matthew Roberts (Western Australia (Australia)), Terence Ho (New South Wales (Australia))  
L.K. Kan (England and Wales), W.C. Pao (England and Wales), Richard Spooner (England and Wales), Sharon Yap (New Zealand), Nick Stern (England and Wales)  
Juno Huang (Queensland (Australia)), Karen Pallaras (Victoria (Australia)), Joscelyne Ainley (England and Wales), Andrew Wood (England and Wales)

Non-Resident Partners: Jonathan Green (Cayman Islands), Kieran Walsh (Cayman Islands)

Cayman Islands Attorneys at Law | British Virgin Islands Solicitors | Irish Solicitors

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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 and in the absence of a contractual arrangement, or an obligation pursuant to the memorandum and articles of association, to the contrary, 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 of association of the Company effective at the relevant time 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 not less than 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

Maples and Calder (Hong Kong) LLP

Maples and Calder (Hong Kong) LLP



**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 18, 2023 with respect to the audited consolidated financial statements of Nano Labs Ltd (the "Company") appearing in the Annual Report on Form 20-F of the Company for the year ended December 31, 2022.

*/s/ MaloneBailey, LLP* www.malonebailey.com Houston,  
Texas  
June 30, 2023

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**Calculation of Filing Fee Tables**  
**FORM S-8**  
(Form Type)  
**Nano Labs Ltd**

(Exact Name of Registrant as Specified in its Charter)

**Table 1: Newly Registered Securities**

| Security Type                     | Security Class Title<br>(1)                           | Fee Calculation Rule | Amount Registered<br>(2)(4) | Proposed Maximum Offering Price Per Unit | Maximum Aggregate Offering Price | Fee Rate      | Amount of Registration Fee |
|-----------------------------------|---|----------------------|-----------------------------|--|----------------------------------|---------------|----------------------------|
| Equity                            | Class A ordinary shares, par value \$0.0001 per share | Rule 457(c) and (h)  | 10,379,000 <sup>(3)</sup>   | \$ 1.0075                                | \$ 10,456,842<br>\$ 10,456,842   | \$ 0.00011020 | \$ 1,152.35                |
| <b>Total Offering Amounts</b>     |   |                      |                             |  | \$ .5                            |               | \$ 1,152.35                |
| <b>Total Fees Previously Paid</b> |   |                      |                             |  |                                  |               | \$ -                       |
| <b>Total Fee Offsets</b>          |   |                      |                             |  |                                  |               | \$ -                       |
| <b>Net Fee Due</b>                |   |                      |                             |  |                                  |               | \$ 1,152.35                |

- (1) The Class A ordinary shares of Nano Labs Ltd (the “Registrant”) registered hereunder are represented by the Registrant’s American depositary shares (“ADSs”), each representing two Class A ordinary shares, par value \$0.0001 per share. The registrant’s ADSs issuable upon deposit of the Class A ordinary shares have been registered under a separate registration statement on Form F-6 (333-265862).
- (2) Represents Class A ordinary shares which are issuable under the 2022 Share Incentive Plan of the Registrant. Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement is deemed to cover an indeterminate number of Class A ordinary shares which may be offered and issued to prevent dilution resulting from share splits, share dividends or similar transactions as provided in the 2022 Share Incentive Plan.
- (3) Represents Class A ordinary shares to be issued pursuant to the 2022 Share Incentive Plan. The proposed maximum offering price per share, which is estimated solely for the purposes of calculating the registration fee under Rule 457(h) and Rule 457(c) under the Securities Act, is based on US\$2.015 per ADS, the average of the high and low prices for the Registrant’s ADSs as quoted on the Nasdaq Capital Market on June 29, 2023.
- (4) Any Class A ordinary share covered by an award granted under the 2022 Share Incentive Plan (or portion of an award) that is forfeited, canceled or otherwise expired for any reason without having been exercised shall be deemed not to have been issued for purposes of determining the maximum aggregate number of Class A ordinary shares which may be issued under the 2022 Share Incentive Plan.

