

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

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

AELUMA, INC.
(Exact name of registrant as specified in its charter)

Delaware	3674	85-2807351
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification No.)
27 Castilian Drive Goleta, California 93117 (805) 351-2707 (Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)		

Copies to:

Louis Taubman, Esq
Hunter Taubman Fischer & Li LLC
950 Third Ave., 19th Floor
New York, New York 10022
(212) 530-2206

Mr. Jonathan Klamkin
Chief Executive Officer
27 Castilian Drive
Goleta, California 93117
(805) 351-2707

Jonathan Zimmerman
Tyler Vivian
Faegre Drinker Biddle & Reath LLP
2200 Wells Fargo Center
90 S. Seventh Street
Minneapolis, Minnesota 55402
(612) 776-7000

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, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-285469

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

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

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This registration statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act") by Aeluma, Inc. (the "Registrant") for the sole purpose of registering up to an additional (i) \$1,300,000 shares of common stock, and (ii) underwriter warrants to purchase common stock and \$65,000 shares of common stock issuable upon exercise of the underwriter warrants. The contents of the Registration Statement on [Form S-1](#), as amended (File No. 333-285469) (the "Prior Registration Statement"), filed by the Registrant with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act, which was declared effective by the Commission on March 25, 2025, including all exhibits thereto, are incorporated by reference into this registration statement.

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

The additional securities that are being registered for 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 Filing Fee Table filed as Exhibit 107 to the Prior Registration Statement.

CERTIFICATION

The registrant hereby (i) undertakes to pay the Commission the filing fee set forth on the Filing Fee Table filed as Exhibit 107 of this registration statement by a wire transfer of such amount as soon as practicable (but no later than the close of business on March 27, 2025) and (ii) certifies that it has sufficient funds in the relevant account to cover the amount of such filing fee.

1

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
5.1	Opinion of Hunter Taubman Fischer & Li LLC
23.1	Consent of Rose, Snyder & Jacobs LLP.
23.2	Consent of Hunter Taubman Fischer & Li LLC (Included in Exhibit 5.1)
107	Filing Fee Table

2

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Goleta, State of California, on March 26, 2025.

AELUMA, INC.

By: /s/ Jonathan Klamkin
Name: Jonathan Klamkin
Title: Chief Executive Officer & Chairman

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement on Form S-1 has been signed by the following person in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jonathan Klamkin</u> Jonathan Klamkin	President, Chief Executive Officer, and Chairman (Principal Executive Officer)	March 26, 2025
<u>/s/ James Seo</u> James Seo	Interim Chief Financial Officer (Principal Financial Officer)	March 26, 2025
<u>/s/ Craig Ensley</u> Craig Ensley	Director	March 26, 2025
<u>/s/ Steven DenBaars</u> Steven DenBaars	Director	March 26, 2025
<u>/s/ John Paglia</u> John Paglia	Director	March 26, 2025
<u>/s/ Michael Byron</u> Michael Byron	Director	March 26, 2025

3



March 26, 2025

Aeluma, Inc.
27 Castilian Drive
Goleta, California 93117

Ladies and Gentlemen:

We have acted as counsel to Aeluma, Inc. (the “**Company**”), in connection with the preparation of the Company’s registration statement on Form S-1 (the “**Additional Registration Statement**”) filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “**Act**”), by the Company with the U.S. Securities and Exchange Commission (the “**Commission**”) on the date hereof, which is related to, and incorporates by reference, the Company’s registration statement on Form S-1 (File No. 333-285469), initially filed on February 28, 2025, as amended (the “**Registration Statement**,” together with the Additional Registration Statement, the “**S-1s**”).

The Additional Registration Statement relates to the registration of the proposed offer and sale of the following securities of the Company: (i) \$1,300,000 of shares of the Company’s common stock, par value \$0.0001 per share (the “**Common Stock**”), (ii) warrants to purchase Common Stock (the “**Warrants**”) that the Company has agreed to issue to Craig-Hallum Capital Group LLC (the “**Underwriter**”) and (iii) the \$65,000 of shares (the “**Warrant Shares**”) of Common Stock underlying the Warrants.

The Common Stock is proposed to be issued and sold by the Company pursuant to an Underwriting Agreement (the “**Underwriting Agreement**”) by and between the Company and the Underwriter, substantially in the form filed as Exhibit 1.1 to the Registration Statement.

A. Opinion Regarding the Validity of the Shares of Common Stock Being Registered

In connection with the opinions expressed in Section A hereof, we have examined and are familiar with the articles of incorporation and the bylaws of the Company, as each of the same has been amended through the date hereof, and have examined the originals, or copies certified or otherwise identified to our satisfaction, of corporate records, including minute books and resolutions, of the Company. We have also examined the S-1s and such statutes and other records, instruments, and documents pertaining thereto that we have deemed necessary to examine for the purposes of this opinion. In our examination, we have assumed the completeness and authenticity of any document submitted to us as an original, the completeness and conformity to the originals of any document submitted to us as a copy, the authenticity of the originals of such copies, the genuineness of all signatures, and the legal capacity and mental competence of natural persons. With respect to certain facts, we have considered it appropriate to rely upon certificates or other comparable documents of public officials and officers or other appropriate representatives of the Company, without investigation or analysis of any underlying data contained therein. This opinion is limited to our review of the Delaware General Corporation Law as currently in effect, and we express no opinion as to the effect of any other law of the State of Delaware or the laws of any other jurisdiction.

On the basis of and in reliance upon the foregoing, we are of the opinion that:

1. The Common Stock registered under the Additional Registration Statement, when and if issued by the Company in the manner described in the Additional Registration Statement (in the form declared effective by the Commission) and duly purchased and paid for, will be legally issued, fully paid, and nonassessable.
2. The Warrant Shares registered under the Additional Registration Statement, when and if issued by the Company upon the exercise of the Warrants in accordance with the terms thereof, will be legally issued, fully paid, and nonassessable.



B. Opinion Regarding the Enforceability of the Warrants

You have also requested our opinion as to the matters set forth below in connection with the enforceability of the Warrants. For purposes of rendering that opinion, we have examined: (i) the S-1s; (ii) the most recent prospectus included in the Registration Statement on file with the Commission as of the date of this opinion letter; (iii) the Underwriting Agreement; (iv) the Warrants; and (v) the records of corporate actions of the Company relating to the S-1s, the Underwriting Agreement, and the Warrants and matters in connection therewith. We have also made such other investigations as we have deemed appropriate. We have examined and relied upon certificates of public officials and, as to certain matters of fact that are material to our opinion, we have also relied on certificates of officers of the Company.

We have made the assumptions that are customary in opinion letters of this kind, including, without limitation: (i) that each document submitted to or reviewed by us is accurate and complete; (ii) that each such document that is an original is authentic and each such document that is a copy conforms to an authentic original; (iii) that all signatures on each such document are genuine; (iv) the legal capacity of all natural persons; (v) that each such document, other than the Warrants with respect to the Company, constitutes a legal, valid, and binding obligation of each party thereto, enforceable against each such party in accordance with its terms; (vi) that there are no documents or agreements by or among any of the parties thereto, other than those referenced in this opinion letter, that could affect the opinion expressed herein and no undisclosed modifications, waivers, or amendments (whether written or oral) to any of the documents reviewed by us in connection with this opinion letter; and (vii) that all parties have complied with all state and federal statutes, rules, and regulations applicable to them relating to the transactions set forth in the Underwriting Agreement and the Warrants. We have further assumed that the Company will not in the future issue, or otherwise make unavailable, such number of shares of common stock that there will be an insufficient number of authorized but unissued shares of common stock for the issuance pursuant to the exercise of the Warrants. We have not verified any of the foregoing assumptions.

The opinion expressed in Section B hereof is based on the facts in existence and the laws in effect on the date hereof and is limited to (a) the federal laws of the United States of America and (b) the laws of the State of New York that, in either case and based on our experience, are applicable to transactions of the type contemplated by the Underwriting Agreement and the Warrants. Except as expressly set forth in this opinion letter, we are not opining on specialized laws that are not customarily covered in

opinion letters of this kind, such as tax, insolvency, antitrust, pension, employee benefit, environmental, intellectual property, banking, consumer lending, insurance, labor, health and safety, anti-money laundering, anti-terrorism, and state securities laws, or on the rules of any self-regulatory organization, securities exchange, contract market, clearing organization, or other platform, vehicle, or market for trading, processing, clearing, or reporting transactions. We are not opining on any other law or the law of any other jurisdiction, including any foreign jurisdiction or any county, municipality, or other political subdivision or local governmental agency or authority.



Based on the foregoing, and subject to the foregoing and the additional qualifications and other matters set forth below, it is our opinion that when the Additional Registration Statement becomes effective under the Securities Act, when the offering is completed as contemplated by Underwriting Agreement and the Additional Registration Statement, when the Warrants are duly executed and authenticated in accordance with the Underwriting Agreement, and when the Warrants are issued, delivered, and paid for, as contemplated by the Additional Registration Statement and the Underwriting Agreement, such Warrants will constitute valid and binding obligations of the Company enforceable in accordance with their terms, except: (a) as such enforceability may be limited by bankruptcy, insolvency, orderly liquidation or resolution, fraudulent transfer and conveyance, preference, reorganization, receivership, conservatorship, moratorium, or similar laws affecting the rights and remedies of creditors generally, and by general principles of equity (regardless of whether enforceability is considered in a proceeding in equity or at law), including, but not limited to, principles limiting the availability of specific performance and injunctive relief, and concepts of materiality, reasonableness, good faith, and fair dealing; (b) as enforceability of any indemnification or contribution provision may be limited under the federal and state securities laws; and (c) that the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.

This opinion letter speaks only as of the date hereof, and we assume no obligation to update or supplement this opinion letter if any applicable laws change after the date of this opinion letter or if we become aware after the date of this opinion letter of any facts, whether existing before or arising after the date hereof, that might change the opinion expressed above.

This opinion letter is furnished in connection with the filing of the Additional Registration Statement and may not be relied upon for any other purpose without our prior written consent in each instance. Further, no portion of this opinion letter may be quoted, circulated, or referred to in any other document for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion letter as an exhibit to the Additional Registration Statement and to the reference to this firm in the Registration Statement under the caption "Legal Matters." In giving our consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Yours truly,

/s/ Hunter Taubman Fischer & Li

HUNTER TAUBMAN FISCHER & LI LLC

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use in this Registration Statement on Form S-1MEF of our report dated September 27, 2024, with respect to the consolidated financial statements of Aeluma, Inc. and Subsidiary for the years ended June 30, 2024 and 2023 and to the reference of our Firm under the caption "Experts" in the Registration Statement. Our report relating to the consolidated financial statements contains an explanatory paragraph regarding the Company's ability to continue as a going concern.

/s/ Rose, Snyder & Jacobs LLP

Rose, Snyder & Jacobs LLP

Encino, California

March 26, 2025

Filing Fee Table

S-1
(Form Type)

Aeluma, 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	Proposed Maximum Offering Price Per Unit (\$)	Proposed Maximum Aggregate Offering Price ⁽¹⁾	Fee Rate	Amount of Registration Fee ⁽²⁾
Fees to Be Paid	Equity	Common Stock, par value \$0.0001 per share ⁽²⁾	Rule 457(o)	—	—	\$ 1,300,000	\$ 0.00015310	\$ 199.03
	Equity	Underwriter Warrant to purchase shares of common stock ⁽³⁾	Rule 457(g)	—	—	—	—	—
	Equity	Common Stock, par value \$0.0001 per share underlying Underwriter Warrant ⁽²⁾ ⁽⁴⁾	Rule 457(g) and Rule 457(o)	—	—	\$ 65,000	\$ 0.00015310	\$ 9.95
	Total Offering Amounts					\$ 1,365,000	\$ 0.00015310	\$ 208.98
	Total Fees Previously Paid							\$
	Total Fee Offset							\$
	Net Fee Due							\$ 208.98

(1) Estimated solely for the purpose of calculating the amount of the registration fee in accordance with Rule 457(o) under the Securities Act of 1933, as amended (the "Securities Act").

(2) The registrant previously registered securities with a Proposed Maximum Aggregate Offering Price not to exceed \$16,270,005.50 on a registration statement on Form S-1, as amended (File No. 333-285469), which was declared effective by the Securities and Exchange Commission on March 25, 2025. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a Proposed Maximum Aggregate Offering Price of \$1,365,000 is hereby registered.

(3) No separate registration fee is required pursuant to Rule 457(g).

(4) Based on an assumed per share exercise price for the Underwriter's Warrant of 115% of the public offering price per share in this offering.