

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

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933



NN, INC.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

62-1096725

(I.R.S. Employer Identification No.)

**6210 Ardrey Kell Road, Suite 120
Charlotte, North Carolina 28277**

(Address, including zip code, of principal executive offices)

NN, INC. AMENDED AND RESTATED 2022 OMNIBUS INCENTIVE PLAN

(Full title of the plan)

Michael C. Felcher

Vice President and Chief Financial Officer

NN, Inc.

**6210 Ardrey Kell Road, Suite 120
Charlotte, North Carolina 28277**

(Name and address of agent for service)

(980) 264-4300

(Telephone number, including area code, of agent for service)

Copy to:

Richard F. Mattern, Esq.

Bass, Berry & Sims PLC

100 Peabody Place, Suite 1300

Memphis, Tennessee 38103

(901) 543-5933

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-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.

REGISTRATION OF ADDITIONAL SECURITIES

This Registration Statement relates solely to the registration of additional securities of the same class as other securities for which a registration statement on this form relating to an employee benefit plan is effective. Pursuant to General Instruction E of Form S-8, this Registration Statement hereby incorporates by reference the contents of the registration statement on Form S-8 filed by the Registrant with the Securities and Exchange Commission (the "Commission") on June 29, 2022 (Registration No. 333-265893) with respect to the NN, Inc. 2022 Omnibus Incentive Plan, as amended and restated.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

NN, Inc. (the "Registrant") has sent or given or will send or give documents containing the information specified by Part I of this Registration Statement on Form S-8 (the "Registration Statement") to participants in the plan to which this Registration Statement relates, as specified in Rule 428(b)(1) promulgated by the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"). The Registrant is not filing such documents with the Commission, but these documents constitute (along with the documents incorporated by reference into the Registration Statement pursuant to Item 3 of Part II hereof) a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission, pursuant to the Securities Act or the Securities Exchange Act of 1934, as amended (the "Exchange Act"), are hereby incorporated by reference and shall be deemed to be a part hereof from the date of filing of such document:

- (1) The Registrant's [Annual Report on Form 10-K](#) for the fiscal year ended December 31, 2023, filed with the Commission on March 12, 2024;
- (2) The Registrant's [Quarterly Report on Form 10-Q](#) for the quarter ended March 31, 2024, filed with the Commission on May 7, 2024;
- (3) The Registrant's Current Reports on Form 8-K, filed with the Commission on [March 8, 2024](#) and [March 15, 2024](#); and
- (4) The description of the Registrant's common stock contained in the [Registrant's Amendment No. 1 to Registration Statement on Form 8-A/A, filed with the Commission on November 22, 2002](#), including any amendment or report filed for the purpose of updating such description.

Except to the extent that information therein is deemed furnished and not filed pursuant to the Exchange Act, all documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date hereof and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Any statements contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or replaced for purposes hereof to the extent that a statement contained herein (or in any other subsequently filed document which also is incorporated or deemed to be incorporated by reference herein) modifies or replaces such statement. Any statement so modified or replaced shall not be deemed, except as so modified or replaced, to constitute a part hereof.

Notwithstanding the foregoing, information furnished under Items 2.02 and 7.01 of any Current Report on Form 8-K, including the related exhibits, is not incorporated by reference in this Registration Statement or the related prospectus.

Item 8. Exhibits.

- 4.1 [Restated Certificate of Incorporation of NN, Inc.](#) (incorporated by reference to Exhibit 3.1 of NN, Inc.'s Registration Statement No. 333-89950 on Form S-3 filed June 6, 2002).
- 4.2 [Certificate of Amendment to Restated Certificate of Incorporation of NN, Inc.](#) (incorporated by reference to Exhibit 3.1 to NN, Inc.'s Current Report on Form 8-K filed on May 20, 2019).
- 4.3 [Certificate of Amendment of Restated Certificate of Incorporation of NN, Inc.](#) (incorporated by reference to Exhibit 3.2 to NN, Inc.'s Current Report on Form 8-K filed on May 20, 2019).
- 4.4 [Amended and Restated Bylaws of NN, Inc.](#) (incorporated by reference to Exhibit 3.1 to NN, Inc.'s Current Report on Form 8-K filed on January 20, 2023).
- 4.5 [The specimen stock certificate representing NN, Inc.'s Common Stock, par value \\$0.01 per share](#) (incorporated by reference to Exhibit 4.1 of NN, Inc.'s Registration Statement No. 333-89950 on Form S-3 filed on June 6, 2002).
- 5.1* [Opinion of Bass, Berry & Sims PLC.](#)
- 23.1* [Consent of Grant Thornton LLP, Independent Registered Public Accounting Firm.](#)
- 23.2* [Consent of Bass, Berry & Sims PLC \(included in Exhibit 5.1\).](#)
- 24.1* [Power of Attorney \(included on signature page hereto\).](#)
- 99.1 [NN, Inc. Amended and Restated 2022 Omnibus Incentive Plan](#) (incorporated by reference to Appendix A to NN, Inc.'s Definitive Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on April 4, 2024).
- 107* [Filing Fee Table.](#)

* 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 Charlotte, State of North Carolina, on May 17, 2024.

NN, Inc.

By: /s/ Harold C. Bevis

Harold C. Bevis

President and Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS, each person whose signature appears below hereby constitutes and appoints Harold C. Bevis and Michael C. Felcher, and each of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her 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, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or his or her 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>Name and Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Harold C. Bevis</u> Harold C. Bevis	President, Chief Executive Officer and Director (Principal Executive Officer)	May 17, 2024
<u>/s/ Michael C. Felcher</u> Michael C. Felcher	Senior Vice President and Chief Financial Officer (Principal Financial Officer and Accounting Officer)	May 17, 2024
<u>/s/ Jeri J. Harman</u> Jeri J. Harman	Non-Executive Chairman, Director	May 17, 2024
<u>/s/ Raynard D. Benvenuti</u> Raynard D. Benvenuti	Director	May 17, 2024
<u>/s/ Christina E. Carroll</u> Christina E. Carroll	Director	May 17, 2024
<u>/s/ João Faria</u> João Faria	Director	May 17, 2024
<u>/s/ Rajeev Gautam, Ph.D.</u> Rajeev Gautam, Ph.D.	Director	May 17, 2024
<u>/s/ Tom H. Wilson, Jr.</u> Tom H. Wilson, Jr.	Director	May 17, 2024

Calculation of Filing Fee Tables

Form S-8 (Form Type)

NN, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit ⁽³⁾	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.01 par value per share	Other ⁽³⁾	1,500,000 ⁽²⁾	\$3.41	\$5,115,000.00	.00014760	\$754.97
Total Offering Amounts					\$5,115,000.00		\$754.97
Total Fee Offsets							—
Net Fee Due							\$754.97

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of common stock, \$0.01 par value (the “Common Stock”) of NN, Inc. (the “Registrant”), which become issuable under the NN, Inc. Amended and Restated 2022 Omnibus Incentive Plan (the “A&R 2022 Plan”) by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without receipt of consideration which results in an increase in the number of the Registrant’s outstanding shares of Common Stock.
- (2) Represents an additional 1,500,000 shares of Common Stock of the Registrant issuable under the A&R 2022 Plan.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act, based on the average of the high and low sales prices of the Common Stock as reported on The Nasdaq Global Select Market on May 10, 2024, which was \$3.41 per share.

BASS BERRY & SIMS PLC

The Tower at Peabody Place
100 Peabody Place, Suite 1300
Memphis, Tennessee 38103
(901) 543-5900

May 17, 2024

NN, Inc.
6210 Ardrey Kell Road
Charlotte, North Carolina 28277

Re: Registration Statement on Form S-8 relating to the NN, Inc. Amended and Restated 2022 Omnibus Incentive Plan

Ladies and Gentlemen:

We have acted as counsel to NN, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing of a Registration Statement on Form S-8 (the "Registration Statement") relating to an additional 1,500,000 shares of Company's common stock, par value \$0.01 per share (the "Common Stock"), available for issuance pursuant to the NN, Inc. Amended and Restated 2022 Omnibus Incentive Plan (the "Plan").

In connection with this opinion, we have examined and relied upon such records, documents, certificates, and other instruments as we have deemed necessary or appropriate in order to express the opinions hereinafter set forth. We have also assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies, the authenticity of the originals of such latter documents, the legal competence of all signatories to such documents, and, except to the extent we express an opinion as to due authorization in the next paragraph of this letter, the due authorization, execution and delivery of all documents by the parties thereto. As to various questions of fact relevant to the opinion expressed herein, we have relied upon, and assume the accuracy of, certificates and oral or written statements and other information of or from public officials and officers and representatives of the Company.

Based upon and subject to the qualifications, assumptions and limitations set forth herein, we are of the opinion that:

(a) The Company is a corporation duly incorporated and existing under and by virtue of the laws of the State of Delaware and in good standing with the Secretary of State of the State of Delaware; and

(b) The shares of Common Stock issuable in connection with the Plan have been duly authorized and, when issued in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

The opinions expressed above are limited to the General Corporation Law of the State of Delaware (which includes applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the General Corporation Law of the State of Delaware and the Delaware Constitution).

We hereby consent to the filing of this opinion with the Securities and Exchange Commission (the "Commission") as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission.

This opinion is limited to the specific issues addressed herein, and no opinion may be inferred or implied beyond that expressly stated herein.

This opinion is furnished to you in connection with the filing of the Registration Statement. Our opinion is rendered as of the date hereof, and we assume no obligation to advise you of changes in law or fact (or the effect thereof on the opinions expressed herein) that hereafter may come to our attention.

Sincerely,

/s/ Bass, Berry & Sims PLC

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated March 12, 2024 with respect to the consolidated financial statements and internal control over financial reporting of NN, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2023, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement.

/s/ GRANT THORNTON LLP

Charlotte, North Carolina
May 17, 2024