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

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

Brilliant Earth Group, Inc.
(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
Incorporation or organization)

87-1015499
(I.R.S. Employer
Identification No.)

300 Grant Avenue, Third Floor
San Francisco, California 94108
(800) 691-0952
(Address of principal executive offices) (Zip code)

Brilliant Earth Group, Inc. 2021 Incentive Award Plan
Brilliant Earth Group, Inc. 2021 Employee Stock Purchase Plan
(Full title of the plans)

Alex Grab, Esq.
General Counsel
Brilliant Earth Group, Inc.
300 Grant Avenue, Third Floor
San Francisco, California 94108
(800) 691-0952
(Name and address of agent for service) (Telephone number, including area code, of agent for service)

With copies to:
Tad J. Freese
Jenna B. Cooper
Latham & Watkins LLP
1271 Avenue of the Americas
New York, New York 10022
Telephone: (212) 906-1200
Fax: (212) 751-4864

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 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. ☐

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 674,800 shares of Brilliant Earth Group, Inc.'s (the "Registrant") Class A common stock, par value \$0.0001 per share, that became available for issuance pursuant to the following employee benefit plans for which a registration statement of the Company on Form S-8 (File No. 333-259736) is effective: (i) the Company's 2021 Incentive Award Plan (the "2021 Plan") and (ii) the Company's 2021 Employee Stock Purchase Plan (the "2021 ESPP").

Pursuant to General Instruction E of Form S-8, the contents of the [Registration Statement on Form S-8](#) (File No. 333-259736), filed with the Securities and Exchange Commission (the "Commission"), relating to the 2021 Plan and the 2021 ESPP, are incorporated herein by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.

Item 8. Exhibits

Exhibit Number	Description
4.1	Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-40836) filed with the Commission on September 27, 2021).
4.2	Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-40836) filed with the Commission on September 27, 2021).
5.1*	Opinion of Latham & Watkins LLP
23.1*	Consent of BDO USA, LLP, Independent Registered Public Accounting Firm
23.2*	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1*	Power of Attorney (included on signature page).
99.1	Brilliant Earth Group, Inc. 2021 Incentive Award Plan (incorporated by reference to Exhibit 99.1 to the Registrant's Registration Statement on Form S-8 (File No. 333-259736), filed with the Commission on September 23, 2021).
107.1*	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 San Francisco, State of California, on March 21, 2023.

BRILLIANT EARTH GROUP, INC.

By: /s/ Jeffrey Kuo
Jeffrey Kuo

Chief Financial Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints Beth Gerstein and Jeffrey Kuo, or each of them singly, with full power to act without the other, such person's true and lawful attorneys-in-fact and agents, with full power of substitution and re-substitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign this registration statement and any and all amendments, including post-effective amendments to this registration statement, and to file the same, with exhibits and schedules 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 or desirable to be done in connection therewith as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their 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.

Signature	Title	Date
<u>/s/ Beth Gerstein</u> Beth Gerstein	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	March 21, 2023
<u>/s/ Jeffrey Kuo</u> Jeffrey Kuo	Chief Financial Officer <i>(Principal Financial Officer and Principal Accounting Officer)</i>	March 21, 2023
<u>/s/ Eric Grossberg</u> Eric Grossberg	Executive Chairman	March 21, 2023
<u>/s/ Ian M. Bickley</u> Ian M. Bickley	Director	March 21, 2023
<u>/s/ Jennifer N. Harris</u> Jennifer N. Harris	Director	March 21, 2023
<u>/s/ Attica A. Jaques</u> Attica A. Jaques	Director	March 21, 2023
<u>/s/ Beth E. Kaplan</u> Beth E. Kaplan	Director	March 21, 2023
<u>/s/ Gavin M. Turner</u> Gavin M. Turner	Director	March 21, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Brilliant Earth Group, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1—Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered (1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A common stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	674,800 ⁽²⁾	\$3.94 ⁽³⁾	\$2,658,712	\$110.20 per \$1,000,000	\$293.00
Total Offering Amounts					\$2,658,712		\$2,658,712
Total Fee Offsets (4)							\$--
Net Fee Due							\$293.00

(1) In accordance with Rule 416 under the Securities Act of 1933, as amended, this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.

(1) Consists of an additional 674,800 shares of Class A common stock, par value \$0.0001 per share, of Brilliant Earth Group, Inc. (the “Registrant”) that became issuable on January 1, 2023 under the Brilliant Earth Group, Inc. 2021 Incentive Award Plan (the “2021 Plan”) and the Brilliant Earth Group, Inc. 2021 Employee Stock Purchase Plan, by operation of automatic annual increase provisions therein.

(1) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of the Registrant’s Class A common stock as reported on The Nasdaq Global Market on March 16, 2023.

(1) The Registrant does not have any fee offsets.

LATHAM & WATKINS^{LLP}

March 21, 2023

Brilliant Earth Group, Inc.
 300 Grant Avenue, Third Floor
 San Francisco, California 94108

Re: Registration Statement on Form S-8; 674,800
shares of Class A common stock, par value
\$0.0001 per share, of Brilliant Earth Group, Inc.

To the addressee set forth above:

We have acted as special counsel to Brilliant Earth Group, Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the “Commission”) of a registration statement on Form S-8 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to the issuance of up to 674,800 shares of the Company’s Class A common stock, par value \$0.0001 per share (the “Shares”), which may be issued pursuant to the Brilliant Earth Group, Inc. 2021 Incentive Award Plan (the “2021 Plan”) and the Brilliant Earth Group, Inc. 2021 Employee Stock Purchase Plan (the “2021 ESPP,” and together with the 2021 Plan, the “Plans”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon the foregoing and upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein only as to the General Corporation Law of the State of Delaware, as amended (the “DGCL”), and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the recipients thereof, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the applicable Plan, assuming in each case that the individual grants or awards under the applicable Plan are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the applicable Plan (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue

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LATHAM & WATKINS LLP

and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such 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 or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins LLP

Consent of Independent Registered Public Accounting Firm

Brilliant Earth Group, Inc.
San Francisco, California

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 21, 2023, relating to the consolidated financial statements of Brilliant Earth Group, Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2022.

/s/ BDO USA, LLP
Denver, Colorado
March 21, 2023