

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**

*UNDER
THE SECURITIES ACT OF 1933*

PLAYSTUDIOS, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

88-1802794

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

10150 Covington Cross Drive,

Las Vegas, Nevada

(Address of principal executive offices)

89144

(Zip Code)

Registrant's telephone number, including area code:

(725) 877-7000

PLAYSTUDIOS, Inc. 2021 Equity Incentive Plan

(Full title of the plan)

Andrew Pascal

Chief Executive Officer

10150 Covington Cross Drive

Las Vegas, Nevada 89144

(725) 877-7000

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

Rachel Paris

DLA Piper LLP (US)

2000 University Avenue

East Palo Alto, CA 94303

(650) 833-2000

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.

EXPLANATORY NOTE

PLAYSTUDIOS, Inc. (the “Registrant”) is filing this Registration Statement on Form S-8 (this “Registration Statement”) with the Securities and Exchange Commission (the “Commission”) to register 6,660,684 additional shares of the Registrant’s Class A common stock, par value \$0.0001 per share (the “Class A common stock”) under the Registrant’s 2021 Equity Incentive Plan pursuant to the provisions in such plan providing for an automatic annual increase in the number of shares reserved for issuance under such plan on January 1, 2023. Pursuant to General Instruction E of Form S-8, this Registration Statement hereby incorporates by reference the contents of the Registrant’s previous registration statements on Form S-8 filed with the Commission on [August 26, 2021](#) (Registration No. 333-259070) and on [March 3, 2022](#) (Registration No. 333-263269) to the extent not modified or superseded hereby or by any subsequently filed document which is incorporated by reference in such above-referenced prior registration statements or in this Registration Statement.

PART I

INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS

The information called for by Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 of the Securities Act of 1933, as amended (the “Securities Act”), and the instructions to Form S-8. In accordance with the rules and regulations of 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 the information specified in Part I of Form S-8 will be delivered to the participants in the equity benefit plans covered by this Registration Statement 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 filed by the Registrant with the Commission pursuant to the Securities Act, and the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated herein by reference:

- (a) the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022 (the “2022 Form 10-K”), filed with the Commission on [March 10, 2023](#);
- (b) all other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant’s Annual Report referred to in (a) above, other than current reports furnished under Item 2.02 and Item 7.01 of Form 8-K and any exhibits furnished on such form that relate to such items; and
- (c) the description of the Registrant’s common stock and warrants set forth in [Exhibit 4.3](#) to the 2022 Form 10-K, including any amendments or reports filed for the purpose of updating such description.

In addition, all documents filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act, other than current reports furnished under Item 2.02 and Item 7.01 of Form 8-K and any exhibits furnished on such form that relate to such items, subsequent to the filing of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which de-registers all securities then remaining unsold shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing such documents, except as to specific sections of such statements as set forth therein. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement 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 supersedes such statement. Any statement contained herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in any subsequently filed document which also is incorporated or deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits

The following is a list of all exhibits filed as a part of this Registration Statement on Form S-8, including those incorporated herein by reference.

Exhibit Number	Description
4.1	Certificate of Incorporation of PLAYSTUDIOS, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the SEC on June 25, 2021).
4.2	Bylaws of PLAYSTUDIOS, Inc., effective as of June 21, 2021 (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the SEC on June 25, 2021).
4.3	Specimen Class A Common Stock Certificate of PLAYSTUDIOS, Inc. (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K filed with the SEC on June 25, 2021).
4.4	PLAYSTUDIOS, Inc. 2021 Equity Incentive Plan, including Sub-Plan for Israeli Participants (incorporated by reference to Exhibit 4.5 to the Registrant's Current Report on Form S-8 filed with the SEC on August 26, 2021).
4.5	PLAYSTUDIOS, Inc. Form of Restricted Stock Unit Award Agreement under 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Quarterly Report on Form 10-Q filed with the SEC on November 12, 2021).
5.1*	Opinion of DLA Piper LLP (US).
23.1*	Consent of Deloitte & Touche LLP.
23.3*	Consent of DLA Piper LLP (US) (included in Exhibit 5.1 to this Registration Statement).
24.1*	Power of Attorney (included on the signature page to this Registration Statement).
107*	Filing Fee Table

* 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 City of Las Vegas, State of Nevada on March 10, 2023.

PLAYSTUDIOS, Inc.

By: /s/ Andrew Pascal

Name: Andrew Pascal

Title: Chief Executive Officer and Chairman of the Board of Directors

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints each of Andrew Pascal and Scott Peterson, acting alone or with another attorney-in-fact, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in his or her name, place and stead, in any and all capacities, to sign any and all amendments to the Registration Statement on Form S-8 of PLAYSTUDIOS, Inc. and any subsequent registration statements related thereto pursuant to Instruction E to Form S-8 (and all further amendments, including post-effective amendments thereto), and to file the same, with all exhibits thereto, and other documents in connection therewith, with the SEC, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his or her substitutes or substitute, 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 by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Andrew Pascal</u> Andrew Pascal	Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)	March 10, 2023
<u>/s/ Scott Peterson</u> Scott Peterson	Chief Financial Officer (Principal Financial and Accounting Officer)	March 10, 2023
<u>/s/ Joe Horowitz</u> Joe Horowitz	Director	March 10, 2023
<u>/s/ Jason Krikorian</u> Jason Krikorian	Director	March 10, 2023
<u>/s/ Judy K. Mencher</u> Judy K. Mencher	Director	March 10, 2023
<u>/s/ James Murren</u> James Murren	Director	March 10, 2023
<u>/s/ Steven J. Zanella</u> Steven J. Zanella	Director	March 10, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)

PLAYSTUDIOS, 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	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A common stock, par value \$0.0001 per share (“Class A common stock”), reserved for issuance under the Registrant’s 2021 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	6,660,684 ⁽²⁾	\$3.55 ⁽³⁾	\$ 23,645,428.20	\$110.20 per \$1,000,000	\$ 2,605.73
Total Offering Amounts			<u>6,660,684</u>		<u>\$ 23,645,428.20</u>		<u>\$ 2,605.73</u>
Total Fees Offset⁽⁴⁾							<u>\$ —</u>
Net Fee Due							<u><u>\$ 2,605.73</u></u>

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers any additional shares of Class A common stock or Class B common stock of PLAYSTUDIOS, Inc. (the “Registrant,” “we,” “us” or “our”) that become issuable under the PLAYSTUDIOS, Inc. 2021 Equity Incentive Plan (the “2021 Plan”) by reason of any future share splits, share dividends, recapitalizations or any other similar transactions effected without the receipt of consideration by the Registrant, which results in an increase in the number of outstanding shares of Class A common stock or Class B common stock.
- (2) Represents shares of Class A common stock that were added to the shares available for issuance under the 2021 Plan on January 1, 2023 pursuant to the automatic increase feature of such plan, which provides that the number of shares reserved for issuance under the 2021 Plan will automatically increase on January 1st each calendar year, starting on January 1, 2022, by the lesser of (a) five percent (5.0%) of the total number of the Registrant’s capital stock outstanding as of last business day of the immediately preceding calendar year or (b) a smaller number determined by the Registrant’s board of directors.
- (3) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and Rule 457(h) of the Securities Act based on the average of the high and low prices of a share of the Registrant’s Class A common stock on The Nasdaq Global Market on March 9, 2023.
- (4) The Registrant does not have any fee offsets.



DLA Piper LLP (US)
2000 University Avenue
East Palo Alto, California 94303-2215
T 650.833.2000
F 650.833.2001
W www.dlapiper.com

March 10, 2023

PLAYSTUDIOS, Inc.
10150 Covington Cross Drive
Las Vegas, Nevada 89144

RE: REGISTRATION STATEMENT ON FORM S-8

Ladies and Gentlemen:

As legal counsel for PLAYSTUDIOS, Inc., a Delaware corporation (the "Company"), we are rendering this opinion in connection with the registration under the Securities Act of 1933, as amended (the "Securities Act"), on Form S-8 (the "Registration Statement") of up to 6,660,684 shares of the Company's Class A Common Stock, \$0.0001 par value (the "Shares"), which may be issued pursuant to the PLAYSTUDIOS, Inc. 2021 Equity Incentive Plan (the "Plan").

We have examined all instruments, documents and records which we deemed relevant and necessary for the basis of our opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to the originals of all documents submitted to us as copies. As to questions of fact material to this opinion, we have, to the extent deemed appropriate, relied upon certain representations of certain officers and employees of the Company.

Based upon the foregoing, and subject to the assumptions, qualifications and limitations set forth herein, we are of the opinion that, when the Registration Statement becomes effective under the Securities Act, the Shares, when delivered in accordance with the terms of the Plan upon receipt by the Company of adequate consideration therefor, will be validly issued, fully paid and non-assessable.

The opinion contained herein is limited to the General Corporation Law of the State of Delaware and the federal laws of the United States of America, and we express no opinion as to the laws of any other state or jurisdiction. The opinion expressed herein is limited to the matters set forth in this letter and no other opinion should be inferred beyond the matters expressly stated.

We hereby consent to the use of this opinion as an exhibit to the Registration Statement, to the use of our name as your counsel and to all references made to us in the Registration Statement and in the prospectus forming a part thereof. In giving this 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 promulgated thereunder.

Respectfully submitted,
/s/ DLA Piper LLP (US)

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement on Form S-8 of our report dated March 10, 2022, relating to the financial statements of PLAYSTUDIOS, Inc., appearing in the Annual Report on Form 10-K of PLAYSTUDIOS, Inc. for the year ended December 31, 2022.

/s/ Deloitte & Touche LLP

Las Vegas, Nevada

March 10, 2023