

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

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

GigCapital8 Corp.

(Exact Name of Registrant as Specified in its Charter)

Cayman Islands
(State or Other Jurisdiction of
Incorporation or Organization)

6770
(Primary Standard Industrial
Classification Code Number)

98-1868645
(IRS Employer
Identification Number)

**1731 Embarcadero Rd., Suite 200
Palo Alto, CA 94303
(650) 276-7040**

(Address, including Zip Code, and Telephone Number, including Area Code, of Registrant's Principal Executive Offices)

Dr. Avi S. Katz
Chief Executive Officer and Chairman
GigCapital8 Corp.
1731 Embarcadero Rd., Suite 200
Palo Alto, CA 94303
(650) 276-7040

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

Copies to:

Jeffrey C. Selman, Esq.
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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, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-289479

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, 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

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.

This registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended (“Securities Act”), GigCapital8 Corp. (“Registrant”) is filing this Registration Statement on Form S-1 (this “Registration Statement”) with the Securities and Exchange Commission (“Commission”). This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on [Form S-1, as amended \(File No. 333-289479\)](#) (the “Prior Registration Statement”), which the Registrant originally filed with the Commission on August 11, 2025, and which the Commission declared effective on September 30, 2025.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of shares of Class A ordinary shares offered by the Registrant by 2,200,000 shares, or up to 2,530,000 if the underwriters exercise the over-allotment option in full, pursuant to the change of each Unit of the Registrant to consist of one Class A ordinary share and one right to receive one-fifth of one Class A ordinary share upon the consummation of an initial business combination. The additional shares 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 Calculation of Registration Fee table contained in the Prior Registration Statement. The information set forth in the Prior Registration Statement and all exhibits to the Prior Registration Statement are incorporated by reference into this Registration Statement.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

CERTIFICATION

The Registrant hereby certifies to the Commission that (1) it has instructed its bank to pay 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 October 6, 2025), (2) it will not revoke such instructions, (3) it has sufficient funds in the relevant account to cover the amount of such filing fee and (4) it will confirm receipt of such instructions by its bank during regular business hours no later than October 6, 2025.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Palo Alto, State of California, on the 6th day of October, 2025.

GigCapital8 Corp.

By: /s/ Avi S. Katz
Name: Dr. Avi S. Katz
Title: Chief Executive Officer and Chairman of the Board
(Principal Executive Officer)

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</u>	<u>Position</u>	<u>Date</u>
<u>/s/ Avi S. Katz</u> Dr. Avi S. Katz	Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	October 6, 2025
<u>/s/ Christine Marshall</u> Christine Marshall	Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)	October 6, 2025
<u>/s/ Raluca Dinu</u> Dr. Raluca Dinu	Director	October 6, 2025

SIGNATURE OF AUTHORIZED U.S. REPRESENTATIVE OF THE REGISTRANT

Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned certifies that it is the duly authorized United States representative of the Registrant and has duly caused this registration statement to be signed by the undersigned, thereunto duly authorized, in the City of Palo Alto, State of California, on the 6th day of October, 2025.

GigCapital8 Corp.

By: /s/ Avi S. Katz

Name: Dr. Avi S. Katz

Title: Chief Executive Officer and Chairman of the
Board (Principal Executive Officer)

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	Opinion of DLA Piper LLP (US)
5.2	Opinion of Harney Westwood & Riegels (Cayman) LLP
23.1	Consent of DLA Piper LLP (US) (included in Exhibit 5.1)
23.2	Consent of Harney Westwood & Riegels (Cayman) LLP (included in Exhibit 5.2)
23.3	Consent of BPM LLP
107	Filing Fee Table



DLA Piper LLP (US)
555 Mission St. #2400
San Francisco, California 94105
www.dlapiper.com

October 6, 2025

GigCapital8 Corp.
1731 Embarcadero Rd., Suite 200
Palo Alto, CA 94303

Re: GigCapital8 Corp.
Registration Statement on Form S-1 (File No. 333-289479)

Ladies and Gentlemen:

We have acted as special United States counsel to Gigcapital8 Corp., a Cayman Islands exempted company (the “**Company**”), in connection with the initial public offering by the Company of (a) up to 25,300,000 units of the Company (the “**Units**”) (including up to 3,300,000 Units subject to an over-allotment option), each Unit consisting of one Class A ordinary share of the Company, par value \$0.0001 per share (each, a “**Class A Ordinary Share**”), and one right to receive one-fifth of a Class A Ordinary Share (each whole right, a “**Right**”), each five Rights entitling the holder to thereof receive one Class A Ordinary Share, and (b) all Class A Ordinary Shares and all Rights to be issued as part of the Units. The Units and the Class A Ordinary Shares and Rights, in each case, included as part of the Units are collectively referred to herein as the “**Securities**.”

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the “**Securities Act**”).

In rendering the opinions stated herein, we have examined and relied upon the following:

- (a) the registration statement on Form S-1 (File No. 333-289479) of the Company relating to the Securities, initially filed on August 11, 2025 with the Securities and Exchange Commission (the “**Commission**”) under the Securities Act (such registration statement, as so amended, being hereinafter referred to as the “**Registration Statement**”);
- (b) the form of Underwriting Agreement (the “**Underwriting Agreement**”) proposed to be entered into by and between the D. Boral Capital LLC, as the representative of the underwriters (the “**Underwriters**”), relating to the sale by the Company to the underwriters of the Units, filed as Exhibit 1.1 to the Registration Statement;
- (c) the Specimen Unit Certificate, filed as Exhibit 4.1 to the Registration Statement (the “**Unit Certificate**”);
- (d) the Specimen Right Certificate, filed as Exhibit 4.3 to the Registration Statement (the “**Right Certificate**”); and
- (e) the form of Rights Agreement proposed to be entered into by and between the Company and Continental Stock Transfer & Trust Company, a New York corporation (“**CST**”), as rights agent (the “**Rights Agreement**”), filed as Exhibit 4.4 to the Registration Statement.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Company and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinions stated below.

In our examination, we have assumed the genuineness of all signatures on all documents, including electronic signatures, the legal capacity and competency of all natural persons executing any documents, the authenticity and completeness of all documents submitted to us as originals, the completeness and conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photocopied copies or which we obtained from the Commission's Electronic Data Gathering, Analysis and Retrieval system ("EDGAR") or other sites on the internet, and the authenticity of the originals thereof. As to any facts and the consequences thereof relevant to the opinions stated herein that we did not independently establish or verify, we have, to the extent deemed appropriate, relied without independent investigation or verification upon, and assumed the accuracy and completeness of, statements and representations of officers and other representatives of the Company and others and of public officials.

We do not express any opinion with respect to the laws of any jurisdiction other than the laws of the State of New York, except we express no opinion and make no statement as to the municipal laws or the laws, rules or regulations of any local agencies or governmental authorities of or within the State of New York or, in each case, as to any matters arising thereunder or relating thereto (the "**Opined-on Law**").

As used herein, "**Transaction Documents**" means the Underwriting Agreement, the Unit Certificate and the Rights Agreement.

Based upon the foregoing and subject to the qualifications and assumptions stated herein, we are of the opinion that:

- (1) When the Units are delivered by the Company in accordance with the Underwriting Agreement upon payment of the agreed upon consideration therefor, the Units will constitute valid and binding obligations of the Company, enforceable against the Company in accordance with their terms under the laws of the State of New York.
- (2) When the Units are delivered by the Company in accordance with the Underwriting Agreement upon payment of the agreed upon consideration therefor, the Rights included in such Units will constitute valid and binding obligations of the Company, enforceable against the Company in accordance with their terms under the laws of the State of New York.

The opinions stated herein are subject to the following qualifications:

(a) we do not express any opinion with respect to the effect on the opinions stated herein of any bankruptcy, insolvency, reorganization, moratorium, fraudulent transfer, preference and other similar laws affecting creditors' rights generally, and the opinions stated herein are limited by such laws and by general principles of equity (regardless of whether enforcement is sought in equity or at law);

(b) we do not express any opinion with respect to any law, rule or regulation that is applicable to any party to any of the Transaction Documents or the transactions contemplated thereby solely because such law, rule or regulation is part of a regulatory regime applicable to any such party or any of its affiliates as a result of the specific assets or business operations of such party or such affiliates;

(c) we do not express any opinion with respect to the enforceability of any provision contained in any Transaction Document relating to any indemnification, contribution, non-reliance, exculpation, release, limitation or exclusion of remedies, waiver or other provisions having similar effect that may be contrary to public policy or violative of federal or state securities laws, rules or regulations, or to the extent any such provision purports to, or has the effect of, waiving or altering any statute of limitations;

(d) we call to your attention that irrespective of the agreement of the parties to any Transaction Document, a court may decline to hear a case on grounds of forum non conveniens or other doctrine limiting the availability of such court as a forum for resolution of disputes; in addition, we call to your attention that we do not express any opinion with respect to the subject matter jurisdiction of the federal courts of the United States of America in any action arising out of or relating to any Transaction Document;

(e) we have assumed that CST has the power, corporate or other, to enter into and perform all obligations under the Rights Agreement and have also assumed the due authorization by all requisite action, corporate or other, and the execution and delivery by CST of the Rights Agreement and that the Rights Agreement constitutes the valid and binding obligation of CST, enforceable against CST in accordance with its terms; and

(f) to the extent that any opinion relates to the enforceability of the choice of New York law and choice of New York forum provisions contained in any of the Units or the Rights Agreement, the opinions stated herein are subject to the qualification that such enforceability may be subject to, in each case, (i) the exceptions and limitations in New York General Obligations Law sections 5-1401 and 5-1402 and (ii) principles of comity and constitutionality.

In addition, in rendering the foregoing opinions we have assumed that:

(a) the Company (i) is duly incorporated and is validly existing and in good standing, (ii) has requisite legal status and legal capacity under the laws of the jurisdiction of its organization and (iii) has complied and will comply with all aspects of the laws of the jurisdiction of its organization in connection with the transactions contemplated by, and the performance of its obligations under, the Transaction Documents;

(b) the Company has the corporate power and authority to execute, deliver and perform all its obligations under the Transaction Documents;

(c) each of the Transaction Documents has been duly authorized, executed and delivered by all requisite corporate action on part of the Company;

(d) neither the execution and delivery by the Company of the Transaction Documents nor the performance by the Company of its obligations thereunder, including the issuance and sale of the Securities, (i) conflicts or will conflict with the amended and restated memorandum and articles of association of the Company, (ii) constitutes or will constitute a violation of, or a default under, any lease, indenture, instrument or other agreement to which the Company or its property is subject, (iii) contravenes or will contravene any order or decree of any governmental authority to which the Company or its property is subject, or (iv) violates or will violate any law, rule or regulation to which the Company or its property is subject (except that we do not make the assumption set forth in this clause (iv) with respect to the Opined-on Law); and

(e) neither the execution and delivery by the Company of the Transaction Documents nor the performance by the Company of its obligations thereunder, including the issuance and sale of the Securities, requires or will require the consent, approval, licensing or authorization of, or any filing, recording or registration with, any governmental authority under any law, rule or regulation of any jurisdiction.

We hereby consent to the reference to our firm under the heading "Legal Matters" in the prospectus forming part of the Registration Statement. We also hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the General Rules and Regulations under the Securities Act.

Very truly yours,

/s/ DLA Piper LLP (US)

DLA PIPER LLP (US)



Harney Westwood & Riegels (Cayman) LLP
3rd Floor, Harbour Place
103 South Church Street, PO Box 11088
Grand Cayman KY1-1008, Cayman Islands
Tel: +1 345 949 8599
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6 October 2025

christopher.hall@harneys.com
george.weston@harney.com
063740.0002-CH-GYW

GigCapital8 Corp.
Harneys Fiduciary (Cayman) Limited
4th Floor, Harbour Place
103 South Church Street, P.O. Box 10240
Grand Cayman, KY1-1002, Cayman Islands

Dear GigCapital8 Corp.

GigCapital8 Corp. (Company)

We are lawyers qualified to practise in the Cayman Islands and have acted as Cayman Islands legal advisers to the Company in connection with the Company's registration statement on Form S-1 to be filed with the Securities and Exchange Commission (**Commission**) on or about the date of this opinion (**Registration Statement**), relating to the registration of:

- A. 22,000,000 units consisting of:
 - a. one Class A Share (as defined below); and
 - b. one right to receive one-fifth (1/5) of a Class A Share (**Right**),
upon the consummation of an initial business combination (**Units**);
- B. up to 3,300,000 Units, which may be issued upon exercise of an option granted to the underwriter(s) to cover over-allotments, if any, exercisable for a period of forty-five (45) days after the closing of the offering (**Over-Allotment Units**);
- C. all Class A Shares and all Rights issued as part of the Units and the Over-Allotment Units; and
- D. all Class A Shares that may be issued upon the consummation of an initial business combination in respect of the Rights included in the Units and the Over-Allotment Units,

in each case under the United States Securities Act of 1933, as amended (**Securities Act**) and pursuant to the terms of the Registration Statement. In this opinion **Companies Act** means the Companies Act, as amended, of the Cayman Islands.

Each five (5) Rights entitle the holder thereof to receive one (1) Class A Share upon the consummation of a business combination. There will be no fractional shares issued upon the conversion of the Rights.

The Class A Shares underlying the Units and the Over-Allotment Units are referred to herein as the **Unit Shares** and the Class A Shares to be issued in accordance with the Rights are referred to herein as the **Rights Shares**.

We are furnishing this opinion as Exhibit 5.2 to the Registration Statement.

For the purposes of giving this opinion, we have examined the Documents (as defined in Schedule 1) which are all the documents which we consider necessary and appropriate for the matters set out in this legal opinion. We have not examined any other documents, official or corporate records or external or internal registers and have not undertaken or been instructed to undertake any further enquiry or due diligence in relation to the transaction which is the subject of this opinion.

In giving this opinion, we have relied upon the assumptions set out in Schedule 2 which we have not independently verified.

Based solely upon the foregoing examinations and assumptions and upon such searches as we have conducted and having regard to legal considerations which we deem relevant, and subject to the qualifications set out in Schedule 3, we are of the opinion that under the laws of the Cayman Islands:

- 1 **Existence and Good Standing.** The Company has been duly incorporated as an exempted company with limited liability and is validly existing and in good standing under the laws of the Cayman Islands.
- 2 **Capacity and Power.** The delivery of the Registration Statement by the Company and the performance of its obligations thereunder are within the corporate capacity and power of the Company and have been duly authorised and approved by all necessary corporate action of the Company.
- 3 **Authorised Share Capital.** Based on our review of the Mem & Arts, the authorised share capital of the Company is US\$ 22,100 divided into:
 - (a) 200,000,000 Class A ordinary shares of a par value of US\$ 0.0001 each (*Class A Shares*);
 - (b) 20,000,000 Class B ordinary shares of a par value of US\$ 0.0001 each (*Class B Shares*); and
 - (c) 1,000,000 Preference shares of a par value of US\$ 0.0001 each (*Preference Shares*).
- 4 **Issued Securities.** As of the date of the Certificate of Incumbency (as defined in Schedule 1), the Company has:
 - (a) 0 Class A Shares;
 - (b) 7,850,229 Class B Shares; and
 - (c) 0 Preference Shares,issued and outstanding.
- 5 **Unit Shares.** The Unit Shares to be issued by the Company as contemplated by the Registration Statement have been duly authorised and, when allotted, issued and fully paid for in accordance with the Resolutions (as defined in Schedule 1), and when the name of the shareholder is entered in the register of members of the Company (*Register of Members*), the Unit Shares will be validly issued, allotted, fully paid, and non-assessable and there will be no further obligation on the holder of any of the Unit Shares to make any further payment to the Company in respect of such Unit Shares.
- 6 **Rights Shares.** The Rights Shares to be issued by the Company as contemplated by the Registration Statement have been duly authorised and, when allotted, issued and fully paid for in accordance with the Resolutions, the terms of the Rights, and when the name of the shareholder is entered in

the Register of Members, the Rights Shares will be validly issued, allotted, fully paid, and non-assessable and there will be no further obligation on the holder of any of the Rights Shares to make any further payment to the Company in respect of such Rights Shares.

- 7 **Cayman Islands Law.** The statements under the caption "Taxation" in the prospectus forming part of the Registration Statement, to the extent that they constitute statements of Cayman Islands law, are accurate in all material respects as at the date of this opinion and such statements constitute our opinion.

This opinion is confined to the matters expressly opined on herein and given on the basis of the laws of the Cayman Islands as they are in force and applied by the Cayman Islands courts at the date of this opinion. We have made no investigation of, and express no opinion on, the laws of any other jurisdiction. Except as specifically stated herein, we express no opinion as to matters of fact.

In connection with the above opinion, we hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our name under the heading "Legal Matters" and elsewhere in the prospectus included in the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act, as amended, or the Rules and Regulations of the Commission thereunder.

This opinion is limited to the matters referred to herein and shall not be construed as extending to any other matter or document not referred to herein.

This opinion shall be construed in accordance with the laws of the Cayman Islands.

Yours faithfully

Harney Westwood & Riegels (Cayman) LLP

Harney Westwood & Riegels (Cayman) LLP

SCHEDULE 1

List of Documents and Records Examined

- 1 The Certificate of Incorporation dated 30 June 2025.
- 2 The Memorandum and Articles of Association of the Company dated 30 June 2025 (*Mem & Arts*).
- 3 A Certificate of Incumbency in respect of the Company, issued by Harneys Fiduciary (Cayman) Limited on 22 September 2025, as Registered Office provider to the Company (*Certificate of Incumbency*).
- 4 A Certificate of Good Standing in respect of the Company issued by the Cayman Registrar of Companies dated 02 October 2025.
- 5 The Register of Writs and other Originating Process of the Grand Court of the Cayman Islands via the Court's Digital System from the incorporation date of the Company to 06 October 2025.
- 6 A copy of the written resolutions of the directors of the Company dated 22 September 2025 and 06 October 2025 (*Resolutions*).

Items 1 to 6 above are together referred to as the *Corporate Documents*.

- 7 A certificate dated 06 October 2025 provided by a director of the Company confirming certain matters to us which are relevant to our opinion (*Director's Certificate*).
- 8 The Registration Statement.

1 to 8 above are collectively referred to in this opinion as the *Documents*.

SCHEDULE 2

Assumptions

- 1 **Validity under Foreign Laws.** That:
 - (a) all formalities required under any applicable laws (other than the laws of the Cayman Islands) have been complied with; and
 - (b) no other matters arising under any foreign law will affect the views expressed in this opinion.
- 2 **Authenticity of Documents.** All original Documents are authentic, all signatures, initials and seals are genuine, all copies of Documents are true and correct copies and the Registration Statement conforms in every material respect to the latest drafts of the same produced to us and, where the Registration Statement has been provided to us in successive drafts marked-up to indicate changes to such documents, all such changes have been so indicated.
- 3 **Corporate Documents.** All matters required by law to be recorded in the Corporate Documents are so recorded, and all corporate minutes, resolutions, certificates, documents and records which we have reviewed are accurate and complete, and all facts expressed in or implied thereby are accurate and complete.
- 4 **Director's Certificate.** The contents of the Director's Certificate are true and accurate as at the date of this opinion.

SCHEDULE 3

Qualifications

- 1 **Non-assessable.** The term *non-assessable* means, with respect to shares in the Company, that a shareholder shall not, solely by virtue of its status as a shareholder, be liable for additional assessments or calls on the shares by the Company or its creditors (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).
- 2 **Foreign Statutes.** We express no opinion in relation to provisions making reference to foreign statutes in the Registration Statement.
- 3 **Good Standing.** The Company shall be deemed to be in good standing at any time if all fees (including annual filing fees) and penalties under the Companies Act have been paid and the Registrar of Companies in the Cayman Islands has no knowledge that the Company is in default under the Companies Act.

GIGCAPITAL8 CORP.
incorporated in the Cayman Islands
Company No. 423026
(Company)

DIRECTOR'S CERTIFICATE

I, the undersigned, being a director of the Company, am aware that you are being asked to provide an opinion letter (*Opinion*) in relation to the Registration Statement.

Unless otherwise defined herein, capitalised terms used in this certificate have the respective meanings given to them in the Opinion.

I hereby certify that:

1. The Mem & Arts (as set out at Exhibit 2) remain in full force and effect.
2. The Resolutions (as set out at Exhibit 1) were duly passed in the manner prescribed in the Mem & Arts and have not been amended, varied, or revoked in any respect.
3. The authorised share capital of the Company is US\$ 22,100 divided into:
 - a. 200,000,000 Class A Shares;
 - b. 20,000,000 Class B Shares; and
 - c. 1,000,000 Preference Shares.
4. No share will be issued for a price which is lower than its par value, and the Company will have sufficient authorised but unissued shares to issue the Class A Shares underlying the Units and the Rights.
5. The shareholders of the Company (*Shareholders*) have not restricted the powers of the Directors in any way.
6. The Directors at the date of the Resolutions, and at the date of this certificate, were, and are, as follows:
 - a. Avishay Katz; and
 - b. Raluca Dinu.
7. Prior to, at the time of, and immediately following the approval of the transactions contemplated by the Resolutions, the Company was, or will be, able to pay its debts as they fell, or fall, due and has entered, or will enter, into the transactions contemplated by the Resolutions for proper value and not with an intention to defraud or wilfully defeat an obligation owed to any creditor or with a view to giving a creditor a preference.
8. Each Director considers the transactions contemplated by the Resolutions to be of commercial benefit to the Company and has acted in good faith in the best interests of the Company, and for a proper purpose of the Company, in relation to the transactions which are the subject of the Opinion.
9. The Directors or Shareholders have not taken any steps to have the Company struck off or placed in liquidation, nor have any steps been taken to wind up the Company. Nor has any receiver been appointed over any of the Company's property or assets.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of our report (which contains an explanatory paragraph relating to the Company's ability to continue as a going concern as described in Note 1 to the financial statements) dated September 29, 2025, relating to the financial statements of GigCapital8 Corp., which appears in such Amendment No. 3 to the Registration Statement on Form S-1 (No. 333-289479). We also consent to the reference to us under the heading "Experts" in such Registration Statement (No. 333-289479).

/s/ BPM LLP

San Jose, California
October 3, 2025

