

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

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

QT Imaging Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

86-1728920
(I.R.S. Employer
Identification Number)

3 Hamilton Landing, Suite 160
Novato, CA 94949
(Address, including zip code, of principal executive office)

QT Imaging Holdings, Inc. 2024 Incentive Plan
(Full title of the plan)

Dr. Raluca Dinu
Chief Executive Officer
3 Hamilton Landing, Suite 160
Novato, CA 94949
(650) 276-7040
(Name, address, and telephone number, including area code, of agent for service)

Copy to:
Jeffrey C. Selman
DLA Piper LLP (US)
555 Mission Street, Suite 2400
San Francisco, CA 94105
(415) 615-6095

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

This Registration Statement has been filed by QT Imaging Holdings, Inc. (the “*Registrant*”) to register 595,110 additional shares of common stock, par value \$0.0001 per share (“*Common Stock*”) of the Registrant, to be offered pursuant to the QT Imaging Holdings, Inc. 2024 Equity Incentive Plan (the “*Plan*”).

Initial shares of the Plan were registered pursuant to that Registration Statement on Form S-8 (File No. 333-279671), filed with the Securities and Exchange Commission (the “*Commission*”) on May 23, 2024 (the “*2024 Registration Statement*”). Additional shares offered pursuant to the Plan were registered pursuant to that Registration Statement on Form S-8 (File No. 333-284869), filed with the Commission on February 12, 2025 (the “*2025 Registration Statement*”). Pursuant to General Instruction E to Form S-8 regarding registration of additional securities, the entire contents of the 2024 Registration Statement and the 2025 Registration Statement are incorporated herein by reference.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents previously filed by the Registrant with the Commission under the Securities and Exchange Act of 1934, as amended (the “*Exchange Act*”), are incorporated by reference into this Registration Statement

- The Registrant’s Annual Report on Form 10-K for the year ended December 31, 2024, filed with the Commission on March 31, 2025;
- The Registrant’s Quarterly Reports on Form 10-Q for the quarterly period ended on March 31, 2025 filed with the Commission on May 13, 2025, for the quarterly period ended June 30, 2025 filed with the Commission on August 7, 2025 and for the quarterly period ended on September 30, 2025 filed with the Commission on November 12, 2025;
- The Registrant’s Current Reports on Form 8-K or Form 8-K/A filed with the Commission on January 10, 2025, January 24, 2025, January 28, 2025, February 28, 2025, March 31, 2025, April 10, 2025, April 23, 2025, May 13, 2025, May 21, 2025, June 12, 2025, June 18, 2025, August 7, 2025, August 14, 2025, August 20, 2025, August 25, 2025, August 28, 2025, August 29, 2025, September 2, 2025, October 1, 2025, October 6, 2025, October 20, 2025, October 23, 2025, October 24, 2025, November 10, 2025, December 11, 2025, December 23, 2025, January 20, 2026, January 23, 2026, and January 27, 2026; and
- The description of the Registrant’s Common Stock contained in the Registrant’s Registration Statement on Form 8-A (File No. 001-40839), filed with the Commission on January 27, 2026, pursuant to Section 12 of the Exchange Act, including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment 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 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 or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any 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 exhibits are filed as a part of or incorporated by reference into this Registration Statement:

Exhibit No.	Exhibit Description	Filed Herewith	Incorporated by Reference Herein from Form or Schedule	Filing Date	Commission File / Reg. Number
3.1	<u>Second Amended and Restated Certificate of Incorporation of QT Imaging Holdings, Inc.</u>		8-K	03/08/2024	001-40389
3.2	<u>Second Amended and Restated Bylaws of QT Imaging Holdings, Inc.</u>		8-K	03/08/2024	001-40389
4.1	<u>Specimen Common Stock Certificate of GigCapital5, Inc.</u>		S-4/A	02/05/2024	333-269760
5.1	<u>Opinion of DLA Piper LLP (US)</u>	X			
10.1	<u>GigCapital5, Inc. 2024 Equity Incentive Plan.</u>		8-K	03/08/2024	001-40389
23.1	<u>Consent of BPM LLP, independent registered public accounting firm for QT Imaging Holdings, Inc.</u>	X			
23.3	Consent of DLA Piper LLP (US) (included in Exhibit 5.1).	X			
24.1	Powers of Attorney (included on the signature page to this Registration Statement).	X			
107	<u>Filing Fee Table.</u>	X			

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 the City of Novato, California, on this 2nd day of February, 2026.

QT Imaging Holdings, Inc.

By: /s/ Dr. Raluca Dinu
Name: Dr. Raluca Dinu
Title: Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

Each person whose signature appears below constitutes and appoints Dr. Raluca Dinu and Jay Jennings and each or any one of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for them and in their name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the United States 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 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 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 on Form S-8 has been signed below by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

Name	Title	Date
<u>/s/ Dr. Raluca Dinu</u>	Chief Executive Officer and Director	February 2, 2026
Dr. Raluca Dinu	(Principal Executive Officer)	
<u>/s/ Jay Jennings</u>	Chief Financial Officer	February 2, 2026
Jay Jennings	(Principal Financial and Accounting Officer)	
<u>/s/ Dr. Avi Katz</u>	Director	February 2, 2026
Dr. Avi Katz		
<u>/s/ Dr. John Klock</u>	Director	February 2, 2026
Dr. John Klock		
<u>/s/ Ross Taylor</u>	Director	February 2, 2026
Ross Taylor		
<u>/s/ Daniel Dickson</u>	Director	February 2, 2026
Daniel Dickson		
<u>/s/ James Greene</u>	Director	February 2, 2026
James Greene		
<u>/s/ Prof. Zeev Weiner</u>	Director	February 2, 2026
Prof. Zeev Weiner		

Calculation of Filing Fee Table

Form S-8
(Form Type)

QT Imaging Holdings, 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
Fees to Be Paid	Equity	Common Stock, \$0.0001 par value per share	Other	595,110 ⁽²⁾	\$5.68 ⁽³⁾	\$3,377,249.25	\$0.00013810	\$466.40
Total Offering Amounts						\$3,377,249.25		\$466.40
Total Fees Previously Paid								\$0.00
Total Fee Offsets⁽⁴⁾								\$0.00
Net Fee Due								\$466.40

- (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, par value \$0.0001 per share (“*Common Stock*”) of QT Imaging Holdings, Inc. (the “*Registrant*”) that become issuable with respect to the securities identified in the above table, by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of our outstanding shares of Common Stock.
- (2) Represents a total of 595,110 shares of Common Stock that are newly authorized for issuance under the QT Imaging Holdings, Inc. 2024 Equity Incentive Plan.
- (3) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and Rule 457(h) under the Securities Act. The proposed maximum offering price per share and maximum aggregate offering price are calculated on the basis of \$5.68, the average of the high and low prices of the Registrant’s Common Stock on January 30, 2026, as reported on the Nasdaq Stock Market LLC.
- (4) The Registrant does not have any fee offsets.

DLA Piper LLP (US)
555 Mission Street, Suite 2400
San Francisco, CA 94105-2933

February 2, 2026

QT Imaging Holdings, Inc.
3 Hamilton Landing, Suite 160
Novato, CA 94949

Re: Registration Statement on Form S-8 of QT Imaging Holdings, Inc.

Ladies and Gentlemen:

We have acted as counsel to QT Imaging Holdings, Inc., a Delaware corporation (the "**Company**"), in connection with the registration by the Company with the United States Securities and Exchange Commission (the "**Commission**") of 595,110 shares of the common stock, par value \$0.0001 per share, of the Company (the "**Shares**"), issuable from time to time pursuant to options or awards granted or to be granted in accordance with the Company's 2024 Equity Incentive Plan (as it may be amended from time to time, the "**Plan**"), pursuant to a Registration Statement on Form S-8 filed by the Company with the Commission on January [], 2026 (the "**Registration Statement**") pursuant to the Securities Act of 1933, as amended (the "**Securities Act**"). Capitalized terms used herein but not otherwise defined herein have the meanings ascribed to them in the Registration Statement.

This opinion is being delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act.

We have examined such documents and considered such legal matters as we have deemed necessary and relevant as the basis for the opinion set forth below, including (i) the Second Amended and Restated Certificate of Incorporation of the Company, that is filed as Exhibit 3.1 to the Registration Statement; (ii) the Amended and Restated Bylaws of the Company, that are filed as Exhibit 3.2 to the Registration Statement; (iii) the Registration Statement; (iv) the Specimen Common Stock Certificate that is filed as Exhibit 4.1 to the Registration Statement; and (v) the Plan that is filed as Exhibit 10.1 to the Registration Statement. With respect to such examination, we have assumed, without independent investigation, (i) the genuineness of all signatures on all documents; (ii) the legal capacity of each natural person executing any document, whether on behalf of such person or an entity; (iii) the due authority of the persons signing any document on behalf of a party (other than the Company); (iv) the authenticity and completeness of all documents submitted to us as originals; (v) the completeness and conformity to the originals of all documents submitted to us as certified or photostatic copies or by facsimile or other means of electronic transmission 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; (vi) that all public records reviewed or relied upon by us are true and complete; (vii) that all statements and information contained in any documents are true and complete; and (viii) that there has been no oral or written modification or amendment to any documents by action or omission of the parties or otherwise. We have also assumed that the offer and sale of the Shares complies and will comply in all respects with the terms, conditions and restrictions set forth in the Registration Statement and the Plan. The Company has represented to us and we have also assumed that the Company has reserved from its duly authorized but unissued and otherwise unreserved capital stock a sufficient number of shares of common stock for issuance under the Plan. We have also assumed that the Company will at all times reserve and keep available out of the aggregate of its authorized but unissued and otherwise unreserved common stock, solely for the purpose of enabling it to issue the Shares in accordance with the Plan, the number of Shares which are then issuable and deliverable upon the exercise of options or the settlement of awards under the Plan. As to questions of fact and the consequences thereof relevant to the opinions expressed herein, we have, to the

extent deemed appropriate, relied without independent investigation or verification upon, and assumed the accuracy and completeness of, 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, with respect to the Shares to be issued after the filing of the Registration Statement, the Shares are duly authorized and, when issued and delivered in accordance with the terms of the Plan and the respective grant or option terms, and upon receipt by the Company of the requisite consideration therefor, such Shares will be validly issued, fully paid and non-assessable.

The opinions contained herein are limited to the General Corporation Law of the State of Delaware (including the statutory provisions, all applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting the foregoing) (the "DGCL") 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. No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign 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 filing 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 admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Commission promulgated thereunder, or Item 509 of Regulation S-K.

Very truly yours,

/ DLA PIPER LLP (US)

DLA PIPER LLP (US)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of QT Imaging Holdings, Inc. of our report dated November 3, 2025, relating to the consolidated financial statements, which appears in QT Imaging Holdings, Inc.'s Amendment No. 1 to the Registration Statement on Form S-1 (333-291237).

/s/ BPM LLP

Irvine, California
February 2, 2026