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

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

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**GOGORO INC.**  
(Exact name of registrant as specified in its charter)

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**Cayman Islands**  
(State or other jurisdiction of  
incorporation or organization)

**Not applicable**  
(I.R.S. Employer  
Identification No.)

**11F, Building C,  
No. 225, Section 2, Chang'an E. Rd.  
SongShan District, Taipei City 105  
Taiwan  
+886 3 273 0900**  
(Address of principal executive offices, including zip code)

**Gogoro Inc. 2013 Equity Incentive Award Plan  
Gogoro Inc. 2016 Equity Incentive Award Plan  
Gogoro Inc. 2019 Equity Incentive Award Plan  
Gogoro Inc. 2022 Equity Incentive Award Plan**  
(Full title of the plan)

**COGENCY GLOBAL INC.  
122 East 42<sup>nd</sup> Street, 18<sup>th</sup> Floor,  
New York, NY 10168  
(212) 947-7200**  
(Name and address and telephone number, including area code, of agent for service)

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*Copies to:*

**Mark B. Baudler  
Steven V. Bernard  
Rachel Nagashima  
Wilson Sonsini Goodrich & Rosati  
Professional Corporation  
One Market Plaza  
Spear Tower, Suite 3300  
San Francisco, CA 94105  
(415) 947-2000**

**Hok-Sum Horace Luke  
Gogoro Inc.  
11F, Building C,  
No. 225, Section 2, Chang'an E. Rd.  
SongShan District, Taipei City 105  
Taiwan  
+886 3 273 0900**

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 type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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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.

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## EXPLANATORY NOTE

Pursuant to the transactions contemplated by that certain Agreement and Plan of Merger (“Merger Agreement”), dated as of September 16, 2021, by and among Gogoro Inc. (“Registrant”), Poema Global Holdings Corp. (“Poema Global”), Starship Merger Sub I Limited (“Merger Sub”), and Starship Merger Sub II Limited (“Merger Sub II”). Pursuant to the Merger Agreement, (a) Merger Sub merged with and into Poema Global (the “First Merger”), with Poema Global surviving the First Merger as a wholly-owned subsidiary of the Registrant (such company, as the surviving entity of the First Merger, the “Surviving Entity”), and (b) immediately following the First Merger, the Surviving Entity merged with and into Merger Sub II (the “Second Merger,” and together with the First Merger, the “Mergers”), with Merger Sub II surviving the Second Merger as a wholly-owned subsidiary of the Registrant (collectively, the “Business Combination”). As a result of the Business Combination, and upon consummation of the Business Combination and the other transactions contemplated by the Merger Agreement, Merger Sub II became a wholly-owned subsidiary of the Registrant, with the shareholders of Poema Global becoming shareholders of the Registrant.

This Registration Statement on Form S-8 registers an aggregate of 40,467,241 ordinary shares, \$0.0001 par value per share, of the Registrant (“Ordinary Shares”) available for issuance under the Registrant’s 2022 Equity Incentive Plan (the “2022 Plan”), which is comprised of (i) 26,633,840 Ordinary Shares initially reserved for issuance under the 2022 Plan, (ii) 5,843,249 Ordinary Shares subject to awards granted under the Company Incentive Plans (as defined in the Merger Agreement) that were assumed pursuant to the Merger Agreement (the “Assumed Awards”) that, on or after the effectiveness of the 2022 Plan, will become available for issuance under the 2022 Plan if the underlying Assumed Awards are forfeited to or repurchased by the Registrant due to failure to vest, or are withheld by the Registrant from Assumed Awards other than restricted stock for tax withholding obligations, and (iii) 7,990,152 Ordinary Shares reserved that may be issued under the 2022 Plan in accordance with Section 6.06 of the Merger Agreement.

### PART I

#### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Item 1 and Item 2 of Part I of Form S-8 is omitted from this Registration Statement on Form S-8 (this “Registration Statement”) in accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended (the “Securities Act”) and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I of Form S-8 will be delivered to the participants in the equity 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 Registrant hereby incorporates by reference into this Registration Statement:

- The Registrant’s Annual Report on Form 20-F for the fiscal year ended December 31, 2021, originally filed with the Securities and Exchange Commission (the “Commission”) on May 2, 2022;
- All other reports filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) since the end of the fiscal year covered by the Registrant’s Annual Report referred to in (a) above (other than the portions of these documents not deemed to be filed); and
- The description of the Registrant’s ordinary shares that is contained in the Registrant’s Registration Statement on Form 8-A (Commission File No. 001-41327), filed with the Commission on March 15, 2022, pursuant to Section 12(b) of the Exchange Act, as updated by any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents; *provided*,

*however*, that documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into this Registration Statement.

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 subsequently filed document which also is 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 4. Description of Securities.**

Not applicable.

**Item 5. Interests of Named Experts and Counsel.**

Not applicable.

**Item 6. Indemnification of Directors and Officers.**

Cayman Islands law does not limit the extent to which a company's memorandum and articles of association may provide for indemnification of directors and officers, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against willful default, fraud or the consequences of committing a crime.

The Registrant's amended and restated memorandum and articles of association provide that the Registrant shall indemnify its directors and officers (each, an "indemnified person") to the maximum extent permitted by law against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such indemnified person, other than by reason of such indemnified person's own dishonesty, willful default or fraud as determined by a court of competent jurisdiction, in or about the conduct of the Registrant's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of their duties, powers, authorities or discretions, including, without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such Indemnified Person in defending (whether successfully or otherwise) any civil proceedings concerning the Registrant or its affairs in any court whether in the Cayman Islands or elsewhere.

In addition, the Registrant has entered into separate indemnification agreements with its directors and officers, pursuant to which the Registrant has agreed to indemnify its directors and officers against certain liabilities and expenses incurred by such persons in connection with claims by reason of their being such a director or officer.

The Registrant has purchased and intends to maintain insurance on behalf of each person who is or was a director or officer of the Registrant against any loss arising from any claim asserted against him or her and incurred by him or her in any such capacity, subject to certain exclusions.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling us pursuant to the foregoing provisions, we have been informed that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

Exhibit Number	Exhibit Description	Included herein	Form	Incorporated by Reference	Exhibit Number
				Filing Date	
3.1	Amended and Restated Memorandum and Articles of Association of the Registrant		20-F	05/02/22	1.1
4.1	Specimen Ordinary Share Certificate of the Registrant		F-4/A	03/02/22	4.1
4.2	The Registrant's 2022 Equity Incentive Award Plan		F-4/A	03/15/22	10.11
4.3	The Registrant's 2019 Equity Incentive Award Plan		F-4	11/18/21	10.10
4.4	The Registrant's 2016 Equity Incentive Award Plan		F-4	11/18/21	10.9
4.5	The Registrant's 2013 Equity Incentive Award Plan		F-4	11/18/21	10.8
5.1	<a href="#">Opinion of Walkers (Singapore) LLP</a>	X			
23.1	<a href="#">Consent of Deloitte &amp; Touche, an independent registered accounting firm for the Registrant</a>	X			
23.2	<a href="#">Consent of Walkers (Singapore) LLP (included in Exhibit 5.1)</a>	X			
24.1	<a href="#">Power of Attorney (contained on the signature pages hereto)</a>	X			
107	<a href="#">Calculation of Filing Fee Table</a>	X			

**Item 9. Undertakings.**

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales of the securities registered hereby are being made, a post-effective amendment to this Registration Statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

*provided, however*, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) To file a post-effective amendment to this Registration Statement to include any financial statements required by Item 8.A of Form 20-F at the start of any delayed offering or throughout a continuous offering. Financial statements and information otherwise required by Section 10(a)(3) of the Securities Act (15 U.S.C. 77j(a)(3)) need not be furnished, *provided* that the Registrant includes in the prospectus, by means of a post-effective amendment, financial statements required pursuant to this paragraph (a)(4) and other information necessary to ensure that all other information in the prospectus is at least as current as the date of those financial statements. Notwithstanding the foregoing, with respect to registration statements on Form F-3, a post-effective amendment need not be filed to include financial statements and information required by Section 10(a)(3) of the Securities Act or Item 8.A of Form 20-F if such financial statements and information are contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Exchange Act that are incorporated by reference in the Form F-3.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

## 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 Taipei City, Taiwan, on the 5th day of May 2022.

### GOGORO INC.

By: /s/ Hok-Sum Horace  
Luke  
Name: Hok-Sum Horace Luke  
Title: Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below appoints Hok-Sum Horace Luke and Bruce Aitken, jointly, as such individual's true and lawful attorneys-in-fact and agents with full power of substitution, for such individual in any and all capacities, to sign any and all amendments to this Registration Statement on Form S-8 (including post-effective amendments), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto any said attorney-in-fact and agent 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 for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or the individual's substitute, 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 date indicated:

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Hok-Sum Horace Luke</u> Hok-Sum Horace Luke	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	May 5, 2022
<u>/s/ Bruce Morrison Aitken</u> Bruce Morrison Aitken	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	May 5, 2022
<u>/s/ Hui-Ming Cheng</u> Hui-Ming Cheng	Director	May 5, 2022
<u>/s/ Ming-Shan Lee</u> Ming-Shan Lee	Director	May 5, 2022
<u>/s/ Michael R. Splinter</u> Michael R. Splinter	Director	May 5, 2022
<u>/s/ Homer Sun</u> Homer Sun	Director	May 5, 2022
<u>/s/ Yoshihiko Yamada</u> Yoshihiko Yamada	Director	May 5, 2022
<u>/s/ Chung-Yao Yin</u> Chung-Yao Yin	Director	May 5, 2022



**SIGNATURE OF AUTHORIZED U.S. REPRESENTATIVE OF THE REGISTRANT**

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of Gogoro Inc., has signed this registration statement or amendment thereto in the City of New York, State of New York, on May 5, 2022.

**GOGORO INC.**

By: /s/ Colleen De Vries  
Name: Colleen De Vries  
Sr. Vice President on  
behalf of Cogency  
Title: Global Inc.

**Calculation of Filing Fee Table**

Form S-8  
(Form Type)

**GOGORO INC.**

(Exact Name of Registrant as Specified in its Charter)

<b>Table 1 - Newly Registered Securities</b>							
<b>Security Type</b>	<b>Security Class Title</b>	<b>Fee Calculation Rule</b>	<b>Amount Registered(1)</b>	<b>Proposed Maximum Offering Price Per Unit</b>	<b>Maximum Aggregate Offering Price</b>	<b>Fee Rate</b>	<b>Amount of Registration Fee</b>
Equity	Ordinary shares reserved for issuance under the 2022 Equity Incentive Award Plan	Rule 457(c) and Rule 457(h)	40,467,241(2)	\$5.98(3)	\$241,994,102	\$92.70 per \$1,000,000	\$22,433
<b>Total Offering Amounts</b>					\$241,994,102		<b>\$22,433</b>
<b>Total Fee Offsets<sup>(6)</sup></b>							-
<b>Net Fee Due</b>							<b>\$22,433</b>

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional ordinary shares that become issuable under the Registrant's 2022 Equity Incentive Award Plan (the "2022 Plan") by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of the Registrant's outstanding ordinary shares.
- (2) This Registration Statement registers 40,467,241 ordinary shares for issuance under the 2022 Plan, which is comprised of (i) 26,633,840 ordinary shares initially reserved for issuance under the 2022 Plan, (ii) 5,843,249 ordinary shares subject to awards granted under the Company Incentive Plans (as defined in the Merger Agreement (the "Merger Agreement"), dated September 16, 2021 by and among the Registrant, Poema Global Holdings Corp., Starship Merger Sub I Limited and Starship Merger Sub II Limited) that were assumed pursuant to the Merger Agreement (or "assumed awards") that, on or after the effectiveness of the 2022 Plan, will become available for issuance under the 2022 Plan if the underlying assumed awards are forfeited to or repurchased by the Registrant due to failure to vest, or are withheld by the Registrant from assumed awards other than restricted stock for tax withholding obligations, and (iii) 7,990,152 ordinary shares reserved that may be issued under the 2022 Plan in accordance with Section 6.06 of the Merger Agreement.
- (3) Estimated in accordance with Rules 457(c) and 457(h) of the Securities Act solely for the purpose of calculating the registration fee on the basis of \$5.98 per share, which is the average of the high and low prices of the Registrant's ordinary shares as reported on the Nasdaq Global Select Market on May 3, 2022.
- (6) The Registrant does not have any fee offsets.

May 5, 2022 Our Ref: JT/MK/G2239-S11344

**Gogoro Inc.**  
 11F, Building C  
 No. 225, Section 2, Chang'an E. Rd.  
 Songshan District, Taipei City 105  
 Taiwan

Dear Sir or Madam

**Gogoro Inc.**

We have acted as Cayman Islands legal advisers to Gogoro Inc. (the "**Company**") in connection with the filing by the Company of a Registration Statement on Form S-8 (the "**Registration Statement**"), filed with the Securities and Exchange Commission (the "**Commission**") under the U.S. Securities Act of 1933, as amended covering the offering of: (i) an aggregate of 5,843,249 Ordinary Shares issuable pursuant to certain unvested shares of restricted stock of the Company that were outstanding as of immediately prior to the closing of that certain Agreement and Plan of Merger, dated as of September 16, 2021, by and among the Company, Poema Global Holdings Corp., Starship Merger Sub I Limited and Starship Merger Sub II Limited and granted under the 2019 Equity Incentive Plan were assumed by the Company and converted into restricted stock awards covering ordinary shares, \$0.0001 par value per share, of the Company; and (ii) 34,623,992 Ordinary Shares of the Company available for future issuance under the Company's 2022 Equity Incentive Plan. We are furnishing this opinion as exhibit 5.1 to the Registration Statement.

For the purposes of giving this opinion, we have examined and relied upon the originals, copies or translations of the documents listed in Schedule 1.

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

We are Cayman Islands Attorneys at Law and express no opinion as to any laws other than the laws of the Cayman Islands in force and as interpreted at the date of this opinion. We have not, for the purposes of this opinion, made any investigation of the laws, rules or regulations of any other jurisdiction. Except as explicitly stated herein, we express no opinion in relation to any representation or warranty contained in any of the documents cited in this opinion nor upon matters of fact or the commercial terms of the transactions the subject of this opinion.

Based upon the examinations and assumptions stated herein and upon such searches as we have conducted and having regard to legal considerations which we consider relevant, and subject to the qualifications set out in Schedule 3, and under the laws of the Cayman Islands, we give the following opinions in relation to the matters set out below.

1. The Company is an exempted company duly incorporated with limited liability, validly existing under the laws of the Cayman Islands and is in good standing with the Registrar of Companies in the Cayman Islands.
2. The authorised share capital of the Company is currently US\$50,000 divided into 450,000,000 ordinary shares of a nominal or par value of US\$0.0001 each, and 50,000,000 preference shares of a nominal or par value of US\$0.0001 each and there will be no change to the authorised share capital upon the commencement of the trading of the Company's Ordinary Shares and Warrants on the Nasdaq.
3. The issue and allotment of the Ordinary Shares pursuant to the Registration Statement has been duly authorised. When allotted, issued and fully paid for as contemplated in the Registration Statement and when appropriate entries have been made in the Register of Members of the Company, the Ordinary Shares to be issued by the Company will be validly issued, allotted, fully paid and non-assessable, and there will be no further obligation on the holder of any of the Ordinary Shares to make any further payment to the Company in respect of such Ordinary Shares.

We hereby consent to the use of this opinion in, and the filing hereof, as an exhibit to the Registration Statement and to the reference to our firm 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 U.S. Securities Act of 1933, 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

/s/ Walkers (Singapore) Limited Liability Partnership

**WALKERS (SINGAPORE) LIMITED LIABILITY PARTNERSHIP**

## SCHEDULE 1

## LIST OF DOCUMENTS EXAMINED

1. The Certificate of Incorporation dated 27 April 2011, the Amended and Restated Memorandum and Articles of Association, filed as Exhibit 3.1 to the Registration Statement, in force at the date hereof (the "**Memorandum and Articles**"), as well as the draft Amended and Restated Memorandum and Articles of Association, filed as Exhibit 3.2 to the Registration Statement (the "**New Memorandum and Articles**"), to in effect upon the consummation of the Business Combination (as defined in the Registration Statement), the Register of Members and Register of Directors of the Company, copies of which have been provided to us by its registered office in the Cayman Islands (together the "**Company Records**").
2. A Certificate of Good Standing dated 29 April, 2022 in respect of the Company issued by the Registrar of Companies in the Cayman Islands (the "**Certificate of Good Standing**").
3. A copy of executed written resolutions of the Board of Directors of the Company dated 15 September 2021, a copy of signed minutes of a meeting of the directors of the Company dated 15 October 2021 and a copy of signed minutes of a meeting of the directors of the Company dated 31 March 2021 (together, the "**Resolutions**").
4. The Registration Statement.

**SCHEDULE 2****ASSUMPTIONS**

1. The originals of all documents examined in connection with this opinion are authentic. The signatures, initials and seals on the Warrant Documents are genuine and are those of a person or persons given power to execute the Documents under the Resolutions. All documents purporting to be sealed have been so sealed. All copies are complete and conform to their originals.
2. The Memorandum and Articles reviewed by us are the Memorandum and Articles of Association of the Company that are in effect on the date hereof.
3. The New Memorandum and Articles reviewed by us are the Memorandum and Articles of Association of the Company that will be in effect upon the closing of the Business Combination.
4. The Company Records are complete and accurate and all matters required by law and the Memorandum and Articles to be recorded therein are completely and accurately so recorded.
5. Each of the Registration Statement and the Warrant Documents will be duly authorised, executed and delivered by or on behalf of all relevant parties prior to the closing of the Business Combination and will be legal, valid, binding and enforceable against all relevant parties in accordance with their terms under the laws of the State of New York and all other relevant laws (other than the laws of the Cayman Islands).
6. The conversion of any shares in the capital of the Company will be effected via legally available means under Cayman Islands law.

## QUALIFICATIONS

1. The term "**enforceable**" and its cognates as used in this opinion means that the obligations assumed by any party under the Document are of a type which the Courts enforce. This does not mean that those obligations will necessarily be enforced in all circumstances in accordance with its terms. In particular:
  - (a) enforcement of obligations and the priority of obligations may be limited by bankruptcy, insolvency, liquidation, reorganisation, readjustment of debts or moratorium and other laws of general application relating to or affecting the rights of creditors or by prescription or lapse of time;
  - (b) enforcement may be limited by general principles of equity and, in particular, the availability of certain equitable remedies such as injunction or specific performance of an obligation may be limited where a Court considers damages to be an adequate remedy;
  - (c) claims may become barred under statutes of limitation or may be or become subject to defences of set-off, counterclaim, estoppel and similar defences;
  - (d) where obligations are to be performed in a jurisdiction outside the Cayman Islands, they may not be enforceable in the Cayman Islands to the extent that performance would be illegal under the laws of, or contrary to the public policy of, that jurisdiction;
  - (e) a judgment of a Court may be required to be made in Cayman Islands dollars;
  - (f) to the extent that any provision of the Document is adjudicated to be penal in nature, it will not be enforceable in the Courts; in particular, the enforceability of any provision of the Document that is adjudicated to constitute a secondary obligation which imposes a detriment on the contract-breaker out of all proportion to any legitimate interest of the innocent party in the enforcement of the primary obligation may be limited;
  - (g) to the extent that the performance of any obligation arising under the Document would be fraudulent or contrary to public policy, it will not be enforceable in the Courts;
  - (h) in the case of an insolvent liquidation of the Company, its liabilities are required to be translated into the functional currency of the Company (being the currency of the primary economic environment in which it operated as at the commencement of the liquidation) at the exchange rates prevailing on the date of commencement of the voluntary liquidation or the day on which the winding up order is made (as the case may be);
  - (i) a Court will not necessarily award costs in litigation in accordance with contractual provisions in this regard;
  - (j) the effectiveness of terms in the Document excusing any party from a liability or duty otherwise owed or indemnifying that party from the consequences of incurring such liability or breaching such duty shall be construed in accordance with, and shall be limited by, applicable law, including generally applicable rules and principles of common law and equity.
2. Our opinion as to good standing is based solely upon receipt of the Certificate of Good Standing issued by the Registrar. The Company shall be deemed to be in good standing under section 200A of the Companies Act (as amended) of the Cayman Islands on the date of issue of the certificate if all fees and penalties under the Companies Act have been paid and the Registrar has no knowledge that the Company is in default under the Companies Act.

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated May 2, 2022 relating to the consolidated financial statements of Gogoro Inc., appearing in the Annual Report on Form 20-F of Gogoro Inc. for the year ended December 31, 2021.

/s/ Deloitte & Touche

Deloitte & Touche  
Taipei, Taiwan  
Republic of China  
May 5, 2022