

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

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

**YOSHIHARU GLOBAL CO.**  
(Exact Name of Registrant as Specified in its Charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

87-3941448  
(I.R.S. Employer  
Identification No.)

6940 Beach Blvd., Suite D-705  
Buena Park, CA 90621  
(Address of principal executive offices) (Zip code)

YOSHIHARU GLOBAL CO., INC. 2022 OMNIBUS INCENTIVE PLAN  
(Full title of the plan)

James Chae  
Chief Executive Officer  
Yoshiharu Global Co.  
6940 Beach Blvd., Suite D-705  
Buena Park, CA 90621  
(Name and address of agent for service)

(714) 694-2403  
(Telephone number, including area code, of agent for service)

*Copies to:*

Matthew Ogurick, Esq.  
Pryor Cashman LLP  
7 Times Square  
New York, NY 10036  
(212) 326-0243

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**EXPLANATORY NOTE**

*Yoshiharu Global Co. (the "Company") has prepared this registration statement on Form S-8 (this "Registration Statement") in accordance with the requirements of Form S-8 under the Securities Act of 1933, as amended (the "Securities Act") to register 1,500,000 shares of the Company's Class A common stock, par value \$0.0001 per share (the "Common Stock"), issuable pursuant to the Company's 2022 Omnibus Incentive Plan (the "Plan"). This Registration Statement is being filed in order to register shares of the Common Stock which may be offered or sold to participants under the Plan. References in this Registration Statement to "we," "us," "our," "Registrant" and the "Company," or similar references, refer to Yoshiharu Global Co., a Delaware corporation, unless otherwise stated or the context otherwise requires.*

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## PART I

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

#### Item 1. Plan Information

Not required to be filed with this Registration Statement.

#### Item 2. Registrant Information and Employee Plan Annual Information

Not required to be filed with this Registration Statement.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by Yoshiharu Global Co., with the Securities Exchange Commission (the “Commission”) pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference in, and shall be deemed to be a part of, this Registration Statement:

- (a) the Company’s Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2022, filed with the Commission on March 30, 2023 (File No. 001-41494);
- (b) the Company’s Quarterly Report on [Form 10-Q](#) for the quarter ended March 31, 2023, filed with the Commission on May 10, 2023, (File No. 001-41494);
- (c) the Company’s Quarterly Report on [Form 10-Q](#) for the quarter ended September 30, 2022, filed with the Commission on November 14, 2022, (File No. 001-41494);
- (d) the Company’s Current Reports on Form 8-K filed with the Commission on [February 22, 2023](#) (File No. 001-41494), [June 27, 2023](#) (File No. 001-41494); and
- (e) the description of the Company’s shares of Common Stock contained in the Registration Statement on [Form 8-A](#) filed with the Commission on September 7, 2022 (File No. 001-41494), including any amendments or reports filed for the purpose of updating such description.

All reports and other documents filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered pursuant to this Registration Statement 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 or reports; except as to any portion of any future annual or quarterly report to stockholders or document or current report furnished under current Items 2.02 or 7.01 of Form 8-K, and exhibits furnished on such form that relate to such items, that is not deemed filed under such provisions.

For purposes of this Registration Statement, any document or any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded to the extent that a subsequently filed document or a statement contained therein, or in any other subsequently filed document which also is or is deemed to be incorporated by reference, modifies or supersedes such document or such statement in such document. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Under no circumstances will any information furnished under Items 2.02 or 7.01 of Form 8-K, and exhibits furnished on such form that related to such items, be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

#### Item 4. Description of Securities.

Not applicable.

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

Not applicable.

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

Section 102 of the General Corporation Law of the State of Delaware (“DGCL”) permits a corporation to eliminate the personal liability of directors of a corporation to the corporation or its stockholders for monetary damages for a breach of fiduciary duty as a director, except where the director breached his duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase in violation of the DGCL or obtained an improper personal benefit. Our certificate of incorporation provides that no director of the Company shall be personally liable to it or its stockholders for monetary damages for any breach of fiduciary duty as a director; provided however, that this provision shall not eliminate or limit the liability of a director to the extent that such elimination or limitation of liability is expressly prohibited by the DGCL as in effect at the time of the alleged breach of duty by such director.

Section 145 of the DGCL provides that a corporation has the power to indemnify a director, officer, employee, or agent of the corporation, or a person serving at the request of the corporation for another corporation, partnership, joint venture, trust or other enterprise in related capacities against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with an action, suit or proceeding to which he was or is a party or is threatened to be made a party to any threatened, ending or completed action, suit or proceeding by reason of such position, if such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, in any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful, except that, in the case of actions brought by or in the right of the corporation, no indemnification shall be made with respect to any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or other adjudicating court determines that, despite the adjudication of liability but in view of all of the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Our certificate of incorporation provides that, to the fullest extent permitted by the DGCL, we shall provide indemnification of (and advancement of expenses to) directors and officers of the Company through bylaw provisions, agreements with such persons, vote of stockholders or disinterested directors or otherwise. Any repeal or modification of this provision of our certificate of incorporation shall not adversely affect any right or protection hereunder of any person in respect of any act or omission occurring prior to the time of such repeal or modification.

We have entered into indemnification agreements with each of our directors and officers. These indemnification agreements may require us, among other things, to indemnify

our directors and officers for some expenses, including attorneys' fees, judgments, fines and settlement amounts incurred by a director or officer in any action or proceeding arising out of his or her service as one of our directors or officers, or any of our subsidiaries or any other company or enterprise to which the person provides services at our request.

We maintain a general liability insurance policy that covers certain liabilities of directors and officers of our corporation arising out of claims based on acts or omissions in their capacities as directors or officers.

In any underwriting agreement we enter into in connection with the sale of Common Stock being registered hereby, the underwriters will agree to indemnify, under certain conditions, us, our directors, our officers and persons who control us within the meaning of the Securities Act against certain liabilities.

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

Not applicable.

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#### **Item 8. Exhibits.**

The following documents are filed as exhibits to this Registration Statement:

<b>Exhibit Number</b>	<b>Description of Exhibit</b>
4.1	<a href="#">Amended and Restated Certificate of Incorporation of Yoshiharu Global Co. (incorporated herein by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2023 (File No. 001-41494), filed by Yoshiharu Global Co. on May 10, 2023).</a>
4.2	<a href="#">Bylaws of Yoshiharu Global Co. (incorporated herein by reference to Exhibit 3.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2023 (File No. 001-41494), filed by Yoshiharu Global Co. on May 10, 2023).</a>
4.3	<a href="#">Specimen Class A Common Stock Certificate of Yoshiharu Global Co. (incorporated herein by reference to Exhibit 4.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2023 (File No. 001-41494), filed by Yoshiharu Global Co. on May 10, 2023).</a>
5.1*	<a href="#">Opinion of Pryor Cashman LLP.</a>
23.1*	<a href="#">Consent of BF Borgers, CPA, PC.</a>
23.2*	<a href="#">Consent of Pryor Cashman LLP (included in Exhibit 5.1).</a>
99.1	<a href="#">Yoshiharu Global Co. 2022 Omnibus Incentive Plan (incorporated by reference to Exhibit 10.16 to the Company's Registration Statement on Form S-1/A (File No. 001-41494), filed by Yoshiharu Global Co. on September 6, 2022).</a>
107.1*	<a href="#">Filing Fee Table</a>

\* Filed herewith.

#### **Item 9. Undertakings.**

(a) The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales 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 the 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 the 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% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and
  - (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;

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*provided, however*, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the Registration Statement is on Form S-8, and 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 the 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.
- (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 the 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.

(c) 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 of 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.

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#### SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Buena Park, State of California, on July 27, 2023.

#### Yoshiharu Global Co.

By: /s/ James Chae  
Name: Nelson Fonesca  
Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ James Chae</u> James Chae	Chief Executive Officer (Principal Executive Officer)	July 27, 2023
<u>/s/ Soojae Ryan Cho</u> Soojae Ryan Cho	Chief Financial Officer (Principal Financial and Accounting Officer)	July 27, 2023
<u>/s/ Jay Kim</u> Jay Kim	Director	July 27, 2023
<u>/s/ Yusil Yeo</u> Yusil Yeo	Director	July 27, 2023
<u>/s/ Harinne Kim</u> Harinne Kim	Director	July 27, 2023

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PRYOR CASHMAN LLP  
7 Times Square, 40<sup>th</sup> Floor  
New York, New York 10036  
(212) 421-4100

Yoshiharu Global Co.  
6940 Beach Blvd., Suite D-705  
Buena Park, CA 90621  
Telephone: (714) 694-2403

Re: Registration Statement on Form S-8 with respect to 1,500,000 shares of Class A common stock, par value \$0.0001 per share, of Yoshiharu Global Co.

Ladies and Gentlemen:

We have acted as special counsel to Yoshiharu Global Co., a Delaware corporation (the “*Company*”), in connection with the registration by the Company of an aggregate of 1,500,000 shares of Class A common stock, par value \$0.0001 per share, of the Company (the “*Shares*”), issuable under the Company’s 2022 Omnibus Incentive Plan (the “*Plan*”). The Shares are included in a registration statement on Form S-8 (the “*Registration Statement*”) under the Securities Act of 1933, as amended (the “*Act*”), filed by the Company with the Securities and Exchange Commission (the “*Commission*”) on July 27, 2023. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the related prospectuses, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. We are opining herein as to the General Corporation Law of the State of Delaware (the “*DGCL*”), and we express no opinion with respect to any other laws.

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

Our opinions are subject to and limited by (i) the effect of bankruptcy, insolvency, fraudulent conveyance, reorganization, receivership, moratorium or other similar laws relating to or affecting the rights and remedies of creditors or secured parties generally, (ii) the application of general principles of equity (regardless of whether considered in a proceeding in equity or at law), including, without limitation, the possible unavailability of specific performance, injunctive relief or another equitable remedy, (iii) concepts of materiality, reasonableness, good faith and fair dealing, and (iv) the public policy against indemnifications for an indemnified party’s gross negligence or for violations of securities law.

Our opinion is based on facts and laws as in effect on the date hereof and as of the effective date of the Registration Statement, and we assume no obligation to revise or supplement this opinion after the effective date of the Registration Statement should the law be changed by legislative action, judicial decision or otherwise. Where our opinions expressed herein refer to events to occur at a future date, we have assumed that there will have been no changes in the relevant law or facts between the date hereof and such future date. Our opinions expressed herein are limited to the matters expressly stated herein and no opinion is implied or may be inferred beyond the matters expressly stated. Not in limitation of the foregoing, we are not rendering any opinion as to the compliance with any other federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

We hereby consent to the filing of this opinion letter with the Commission as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are experts with respect to any part of the Registration Statement or prospectus within the meaning of the term “expert” as used in Section 11 of the 1933 Act or the rules and regulations promulgated thereunder by the Commission, nor do we admit that we are within the category of persons whose consent is required under Section 7 of the 1933 Act or the rules and regulations of the Commission promulgated thereunder.

Sincerely,

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation in this Registration Statement on Form S-8 of our report dated March 29, 2023, relating to the financial statements of Yoshiharu Global Co. for the year ended December 31, 2022 and to all references to our firm included in this Registration Statement.

B F Benjmn CPA PC

Certified Public Accountants

Lakewood, CO

July 27, 2023

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## Calculation of Filing Fee Tables

Form S-8  
(Form Type)Yoshiharu Global Co.  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

<u>Security Type</u>	<u>Security Class Title</u>	<u>Fee Calculation Rule</u>	<u>Amount Registered(1)</u>	<u>Proposed Maximum Offering Price Per Unit</u>	<u>Maximum Aggregate Offering Price</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee</u>
Equity	Class A common stock, par value \$0.0001 per share	Rule 457(c) and Rule 457(h)	1,500,000	\$ 0.67(2)	\$ 1,005,000	\$110.20 per \$1,000,000	\$ 110.75
<b>Total Offering Amounts</b>					<b>\$ 1,005,000</b>		<b>\$ 110.75</b>
<b>Total Fee Offsets</b>							<b>\$ —(3)</b>
<b>Net Fee Due</b>							<b>\$ 110.75</b>

- (1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the "Securities Act"), this registration statement on Form S-8 (this "Registration Statement" shall also cover (i) any additional shares of the Registrant's Class A common stock ("Common Stock") that become issuable upon any stock splits, stock dividends, reclassifications, recapitalizations, combinations or similar events or (ii) such reduced number of shares of Common Stock in respect of any reverse stock splits, stock dividends, reclassifications, recapitalizations, combination or similar events, in each case with respect to the shares of Common Stock being registered pursuant to this Registration Statement.
- (2) Estimated in accordance with Rules 457(c) and 457(h) solely for the purpose of calculating the registration fee on the basis of \$0.67 per share, which is the average of the high and low prices of Common Stock on July 21, 2023, as reported on The Nasdaq Stock Market LLC.
- (3) The Registrant does not have any fee offsets.