

Registration No. 333-132605
Registration No. 333-160760
Registration No. 333-186973
Registration No. 333-207016
Registration No. 333-233080
Registration No. 333-273711

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

POST-EFFECTIVE AMENDMENT NO.1 TO
FORM S-8

Registration Statement No. 333-132605
Registration Statement No. 333-160760
Registration Statement No. 333-186973
Registration Statement No. 333-207016
Registration Statement No. 333-233080
Registration Statement No. 333-273711

UNDER THE SECURITIES ACT OF 1933

COHU, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

95-1934119

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

17087 Via Del Campo, San Diego, California

(Address of Principal Executive Offices)

92127-1711

(Zip Code)

Cohu, Inc. 2005 Equity Incentive Plan

Cohu, Inc. 2026 Equity Incentive Plan

(Full title of the plans)

Jeffrey D. Jones

Senior Vice President, Finance and Chief Financial Officer

Cohu, Inc.

17087 Via Del Campo

San Diego, CA 92127-1711

(Name and address of agent for service)

(858) 848-8100

(Telephone number, including area code, of agent for service)

With a copy to:

Larry W. Nishnick

DLA Piper LLP (US)

4365 Executive Drive, Suite 1100

San Diego, CA 92121

Tel: (858) 677-1400

Fax: (858) 677-1401

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. ☐

EXPLANATORY NOTE

Cohu, Inc. (the “Company”) previously filed (i) Registration Statement on Form S-8 (File No. 333-132605) with the Securities and Exchange Commission (the “Commission”) on March 21, 2006, (ii) Registration Statement on Form S-8 (File No. 333-160760) with the Commission on July 23, 2009, (iii) Registration Statement on Form S-8 (File No. 333-186973) with the Commission on February 28, 2013, (iv) Registration Statement on Form S-8 (File No. 333-207016) with the Commission on September 18, 2015, (v) Registration Statement on Form S-8 (File No. 333-233080) with the Commission on August 7, 2019; and (vi) Registration Statement on Form S-8 (File No. 333-273711) with the Commission on August 4, 2023 (collectively, the “Prior Registration Statements”), to register the offer and sale of shares of the Company’s common stock, par value \$1.00 per share (the “Common Stock”) issuable under the Company’s 2005 Equity Incentive Plan (the “Prior Plan”).

On May 15, 2026 (the “Effective Date”), the Company’s stockholders approved the Company’s 2026 Equity Incentive Plan (the “2026 Plan”) as a successor to the Prior Plan. Effective as of the Effective Date, no additional awards may be granted under the Prior Plan, and all awards granted under the Prior Plan that are outstanding on the Effective Date will remain subject to the terms of the Prior Plan (except to the extent such outstanding awards result in Returning Shares (as defined below) that become available for issuance pursuant to awards granted under the 2026 Plan). Under the terms of the 2026 Plan, a maximum of 3,400,000 shares of Common Stock, *less* one share for each share subject to any equity award granted under the Prior Plan between March 20, 2026 and prior to the Effective Date (the “Newly Authorized Shares”); *plus* any shares of Common Stock subject to share awards granted under the Prior Plan that are outstanding on March 16, 2026 or which are granted and outstanding after March 16, 2026 and prior to the Effective Date, and that: (i) are subject to stock options or stock appreciation rights which expire, or for any reason are forfeited, cancelled, or terminated without being exercised; (ii) are not issued because such share award or any portion thereof expires or otherwise terminates without all of the shares covered by such share award having been issued; (iii) are not issued because such award or any portion thereof is settled in cash; or (iv) are forfeited back to or repurchased by the Company for an amount not greater than the participant’s purchase price because of the failure to meet a contingency or condition required for the vesting of such shares (the “Returning Shares”) may be issued under the 2026 Plan. Shares subject to outstanding awards granted under the Prior Plan that are (A) withheld by the Company in satisfaction of the payment of the purchase or exercise price of an option or stock appreciation right, or (B) withheld by the Company in satisfaction of the payment of withholding taxes, are not Returning Shares and will not become available for issuance under the 2026 Plan.

The purpose of this Post-Effective Amendment No. 1 (the “Post-Effective Amendment”) to the Prior Registration Statements is to register the Returning Shares for issuance under the 2026 Plan (as such shares would no longer be issuable under the Prior Plan), in accordance with Item 512(a)(1)(iii) of Regulation S-K and Securities Act Forms Compliance and Disclosure Interpretation 126.43. No additional securities are being registered by this Post-Effective Amendment.

Contemporaneously with the filing of this Post-Effective Amendment, the Company is filing a Registration Statement on Form S-8 to register the Newly Authorized Shares for offer and sale under the 2026 Plan.

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 filing 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 the Form S-8 instructions. The documents containing this information will be delivered to the participants in the 2026 Plan covered by this Post-Effective Amendment as required by Rule 428(b)(1) of 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 following documents previously filed with the Commission:

- (a) The Registrant’s [Annual Report on Form 10-K for the fiscal year ended December 27, 2025](#), filed with the Commission on February 17, 2026 (the “Annual Report”);
- (b) [The information contained in the Registrant’s definitive proxy statement on Schedule 14A](#), filed with the Commission on April 2, 2026, and incorporated into Part III of the Registrant’s Annual Report referred to in (a) above;
- (c) The Registrant’s [Current Report on Form 8-K](#) filed with the Commission on May 15, 2026;
- (d) All other reports filed with the Commission pursuant to Sections 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; and
- (e) The description of the Registrant’s common stock, par value \$1.00, contained in the Registrant’s registration statement on [Form 8-A](#) filed with the Commission on December 12, 1996 (File No. 000-21875), as supplemented by [Exhibit 4.1](#) to the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022, filed with the Commission on February 17, 2023, including any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act, subsequent to the filing of this Registration Statement and prior to the filing of a post-effective amendment, which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing such documents, except as to specific sections of such documents as set forth therein; *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. Under no circumstances will any information furnished under current items 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary. Any statement contained herein or 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 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.

Delaware law authorizes corporations to eliminate the personal liability of directors and, subject to statutory limitations, certain officers to corporations and their stockholders for monetary damages for breach or alleged breach of the directors' or officers' "duty of care" to the extent permitted by Section 102(b)(7) of the Delaware General Corporation Law (the "DGCL"). While the relevant statute does not change directors' or officers' duty of care, it enables corporations to limit available relief to equitable remedies such as injunction or rescission. The statute has no effect on directors' or officers' duty of loyalty, acts or omissions not in good faith or involving intentional misconduct or knowing violations of law, illegal payment of dividends and approval of any transaction from which a director or officer derives an improper personal benefit.

The Company has adopted provisions in its Amended and Restated Certificate of Incorporation, as amended, which eliminate the personal liability of its directors and, to the extent permitted by the DGCL, its officers to the Company and its stockholders for monetary damages for breach or alleged breach of their duty of care. The bylaws of the Company provide for indemnification of its directors, officers, employees and agents to the fullest extent permitted by the General Corporation Law of the State of Delaware, the Company's state of incorporation, including those circumstances in which indemnification would otherwise be discretionary under Delaware Law. Section 145 of the General Corporation Law of the State of Delaware permits a corporation to indemnify any director or officer of the corporation against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred in connection with any action, suit, or proceeding brought by reason of the fact that such person is or was a director or officer of the corporation, if such person acted in good faith and in a manner that he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, if he or she had no reason to believe his or her conduct was unlawful. In a derivative action, or an action brought by or on behalf of the corporation, indemnification may be provided only for expenses actually and reasonably incurred by any director or officer in connection with the defense or settlement of such an action or suit if such person acted in good faith and in a manner that he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, except that no indemnification shall be provided if such person shall have been adjudged to be liable to the corporation, unless and only to the extent that the court in which the action or suit was brought shall determine that the defendant is fairly and reasonably entitled to indemnity for such expenses despite such adjudication of liability.

The Company has entered into indemnification agreements with certain of its executive officers and directors, indemnifying them against certain potential liabilities that may arise as a result of their service to the Company, and providing certain other protections. The Company also maintains insurance policies which insure the officers and directors against certain liabilities.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Number	Index to Exhibits
4.1	Amended and Restated Certificate of Incorporation of Cohu, Inc. incorporated herein by reference to Exhibit 3.1 from the Cohu, Inc. Current Report on Form 8-K filed with the Securities and Exchange Commission on May 15, 2026
4.2	Amended and Restated Bylaws of Cohu, Inc. incorporated herein by reference to Exhibit 3.2 from the Cohu, Inc. Current Report on Form 8-K filed with the Securities and Exchange Commission on May 15, 2026
5.1*	Opinion of DLA Piper LLP (US).
23.1*	Consent of Independent Registered Public Accounting Firm.
23.2*	Consent of DLA Piper LLP (US) (included in Exhibit 5.1).
24.1*	Power of Attorney (included on the signature page of this Registration Statement).
99.1#	Amended and Restated Cohu, Inc. 1997 Employee Stock Purchase Plan, incorporated herein by reference to Appendix D to the Cohu, Inc. Definitive Proxy Statement on Schedule 14A, filed with the Securities and Exchange Commission on April 2, 2026.
99.2#	Cohu, Inc. 2026 Equity Incentive Plan, incorporated herein by reference to Appendix C to the Cohu, Inc. Definitive Proxy Statement on Schedule 14A, filed with the Securities and Exchange Commission on April 2, 2026.

* Filed herewith.

Indicates a management contract or compensatory plan or arrangement.

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 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% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in Exhibit 107 to 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;

provided, however, that clauses (A)(1)(i) and (A)(1)(ii) above shall not apply if the information required to be included in a post-effective amendment by those clauses is 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 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; and

(3) to remove from registration by means of a post-effective amendment any of the securities being registered that 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 into 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.

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 hereby, 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, 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 Post-Effective Amendment No. 1 to Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Diego, State of California, on May 15, 2026.

COHU, INC.

By: /s/ Jeffrey D. Jones
Jeffrey D. Jones
Senior Vice President, Finance & Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Luis A. Müller and Jeffrey D. Jones, and each of them, as his or her true and lawful attorney-in-fact, proxy and agent with the full power of substitution, for him or her in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Registration Statement on Form S-8, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact, proxies 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 for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact, proxies and agents, or their or his or her substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	DATE
<u>/s/ Luis A. Müller</u> Luis A. Müller	President, Chief Executive Officer and Director (Principal Executive Officer)	May 15, 2026
<u>/s/ Jeffrey D. Jones</u> Jeffrey D. Jones	Senior Vice President, Finance & Chief Financial Officer (Principal Financial and Accounting Officer)	May 15, 2026
<u>/s/ James A. Donahue</u> James A. Donahue	Chairperson of the Board	May 15, 2026
<u>/s/ William E. Bendush</u> William E. Bendush	Director	May 15, 2026
<u>/s/ Steven J. Bilodeau</u> Steven J. Bilodeau	Director	May 15, 2026
<u>/s/ Andrew M. Caggia</u> Andrew M. Caggia	Director	May 15, 2026
<u>/s/ Yon Jorden</u> Yon Jorden	Director	May 15, 2026
<u>/s/ Andreas W. Mattes</u> Andreas W. Mattes	Director	May 15, 2026
<u>/s/ Nina L. Richardson</u> Nina L. Richardson	Director	May 15, 2026
<u>/s/ Karen M. Rapp</u> Karen M. Rapp	Director	May 15, 2026



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May 15, 2026

Cohu, Inc.
 17087 Via Del Campo
 San Diego, CA 92127-1711

Re: Post-Effective Amendment to Registration Statements on Form S-8

Ladies and Gentlemen:

As legal counsel for Cohu, Inc., a Delaware corporation (the “**Company**”), we are rendering this opinion in connection with the Post-Effective Amendment (the “**Post-Effective Amendment**”) to (i) Registration Statement on Form S-8 (File No. 333-132605) filed with the Securities and Exchange Commission (the “**Commission**”) on March 21, 2006, (ii) Registration Statement on Form S-8 (File No. 333-160760) filed with the Commission on July 23, 2009, (iii) Registration Statement on Form S-8 (File No. 333-186973) filed with the Commission on February 28, 2013, (iv) Registration Statement on Form S-8 (File No. 333-207016) filed with the Commission on September 18, 2015, (v) Registration Statement on Form S-8 (File No. 333-233080) filed with the Commission on August 7, 2019; and (vi) Registration Statement on Form S-8 (File No. 333-273711) filed with the Commission on August 4, 2023 (collectively, the “**Prior Registration Statements**”) pursuant to the Securities Act of 1933, as amended (the “**Securities Act**”).

The Prior Registration Statements registered the issuance of shares of the Company’s common stock pursuant to awards granted under the Company’s 2005 Equity Incentive Plan (the “**Prior Plan**”). The Post-Effective Amendment reflects that any shares (the “**Returning Shares**”) that are currently subject to outstanding awards under the Prior Plan will become available for issuance under the Company’s 2026 Equity Incentive Plan (the “**2026 Plan**”) if such awards under the Prior Plan subsequently expire, terminate or are otherwise surrendered, canceled or forfeited or are settled in cash in lieu of common stock as set forth in the 2026 Plan.

We have examined such instruments, documents and records which we deemed relevant and necessary for the basis of our opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures and the authenticity of all documents submitted to us as originals and the conformity to the originals of all documents submitted to us as copies. We express no opinion concerning any law other than the corporation laws of the State of Delaware and the federal law of the United States.

Based on such examination, we are of the opinion that the Returning Shares which may be issued under the 2026 Plan, when issued against receipt of the consideration therefor in accordance with the provisions of the 2026 Plan, will be validly issued, fully paid and nonassessable. We hereby consent to the filing of this opinion as Exhibit 5.1 to the Post-Effective Amendment referred to above and the use of our name wherever it appears in the Post-Effective Amendment. 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 or the rules and regulations of the Commission promulgated thereunder.

This opinion letter is given to you solely for use in connection with the issuance of the Returning Shares in accordance with the Post-Effective Amendment and is not to be relied on for any other purpose. Our opinion is expressly limited to the matters set forth above, and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company, the Returning Shares or the Post-Effective Amendment. This opinion is rendered as of the date hereof, and we assume no obligation to advise you of any fact, circumstance, event or development that may hereafter be brought to our attention whether or not such occurrence would alter, affect or modify the opinion expressed herein.

Respectfully submitted,

/s/ DLA Piper LLP (US)

DLA Piper LLP (US)

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Post-Effective Amendment No. 1 to the Registration Statements (Form S-8 Nos. 333-132605, 333-160760, 333-186973, 333-207016, 333-233080, and 333-273711) pertaining to the Cohu, Inc. 2005 Equity Incentive Plan and the Cohu, Inc. 2026 Equity Incentive Plan of our reports dated February 17, 2026, with respect to the consolidated financial statements of Cohu, Inc. and the effectiveness of internal control over financial reporting of Cohu, Inc., included in its Annual Report (Form 10-K) for the year ended December 27, 2025, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Diego, California

May 15, 2026