

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

FORM S-8

REGISTRATION STATEMENT *UNDER THE SECURITIES ACT OF 1933*

Orion Energy Systems, Inc.
(Exact name of Registrant as specified in its charter)

Wisconsin
(State or other jurisdiction of incorporation or organization)

39-1847269
(I.R.S. Employer Identification number)

2210 Woodland Drive, Manitowoc, Wisconsin
(Address of principal executive offices)

54220
(Zip code)

Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated
(Full title of the plan)

Securities registered pursuant to Section 12(b) of the act:

**J. Per Brodin
Chief Financial Officer
Orion Energy Systems, Inc.
2210 Woodland Drive
Manitowoc, Wisconsin 54220
(920) 892-9340**

(Name, address and telephone number, including area code, of agent for service)

Copy to:
**Garrett F. Bishop, Esq.
Foley & Lardner LLP
777 East Wisconsin Avenue
Milwaukee, Wisconsin 53202
(414) 271-2400**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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. ☐

STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8

The purpose of this Registration Statement is to register 300,000 additional shares of common stock, no par value (the “Common Stock”), of Orion Energy Systems, Inc. (the “Company” or the “Registrant”) in connection with the Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated (the “Plan”), as a result of the approval by the Company’s shareholders of an increase in the number of shares of Common Stock reserved under the Plan at the Company’s 2026 annual meeting of shareholders.

Pursuant to General Instruction E of Form S-8, the contents of the Company’s Registration Statement on Form S-8 (Registration No. 333-213042) filed on August 10, 2016, its Registration Statement on Form S-8 (Registration No. 333-233180) filed on August 9, 2019 and its Registration Statement on Form S-8 (Registration No. 333-273921) filed on August 11, 2023, including the documents incorporated by reference therein, are incorporated by reference into this Registration Statement, except as set forth below.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document or documents containing the information specified in Part I are not required to be filed with the Commission as part of this Form S-8 Registration Statement

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 8. EXHIBITS.

<u>Exhibit Number</u>	<u>Exhibit Description</u>
(4.1)	<u>Amended and Restated Articles of Incorporation of Orion Energy Systems, Inc. (incorporated by reference to Exhibit 3.3 to the Registrant's Form S-1 Registration Statement filed with the Securities and Exchange Commission on August 20, 2007).</u>
(4.2)	<u>Articles of Amendment to Amended and Restated Articles of Incorporation and Orion Energy Systems, Inc., effective August 22, 2025 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Securities and Exchange Commission on August 19, 2025).</u>
(4.3)	<u>Second Amended and Restated Bylaws of Orion Energy Systems, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Securities and Exchange Commission on November 14, 2022).</u>
(4.4)	<u>Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated (incorporated by reference to Annex A to the Registrant's Definitive Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on June 23, 2026).</u>
(5)	<u>Opinion of Foley & Lardner LLP (including consent of counsel).*</u>
(23.1)	<u>Consent of BDO USA, P.C.*</u>
(23.2)	<u>Consent of Foley & Lardner LLP (filed as part of Exhibit (5)).*</u>
(24)	<u>Powers of Attorney (included on the signature page to this Registration Statement).*</u>
(107)	<u>Filing Fee Table.*</u>

* Filed herewith

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 the City of Manitowoc, State of Wisconsin, on August 7, 2026.

ORION ENERGY SYSTEMS, INC.

By: /s/ Sally A. Washlow
Sally A. Washlow
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on August 7, 2026. Each person whose signature appears below constitutes and appoints Sally A. Washlow and J. Per Brodin, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto each 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 or she 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 or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Signature	Title
<u>/s/ Sally A. Washlow</u> Sally A. Washlow	Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ J. Per Brodin</u> J. Per Brodin	Chief Financial Officer, Executive Vice President, Chief Accounting Officer and Treasurer (Principal Financial and Accounting Officer)
<u>/s/ Anthony L. Otten</u> Anthony L. Otten	Board Chair
<u>/s/ Ellen B. Richstone</u> Ellen B. Richstone	Director
<u>/s/ Richard A. Shapiro</u> Richard A. Shapiro	Director
<u>/s/ Heather L. Wishart-Smith</u> Heather L. Wishart-Smith	Director

August 7, 2026

Orion Energy Systems, Inc.
2210 Woodland Drive
Manitowoc, Wisconsin 54220

Ladies and Gentlemen:

We have acted as counsel for Orion Energy Systems, Inc., a Wisconsin corporation (the “Company”), in conjunction with the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “Securities Act”), relating to 300,000 shares of the Company’s common stock, no par value (the “Shares”), which may be issued pursuant to the Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated (the “Plan”).

As such counsel, we have examined: (i) the Plan and related documents; (ii) the Registration Statement, including the exhibits (including those incorporated by reference) constituting a part of the Registration Statement; (iii) the Amended and Restated Articles of Incorporation of the Company, as amended to date; (iv) the Second Amended and Restated Bylaws of the Company, as amended to date; (v) resolutions of the Company’s Board of Directors relating to the Plan and the issuance of the Shares thereunder; and (vi) such other documents and records and certificates of government officials as we have deemed necessary to enable us to render this opinion. In our examination of the above-referenced documents, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with the originals of all documents submitted to us as copies. Insofar as this opinion relates to Shares to be issued in the future, we have assumed that all of the Shares eligible for issuance under the Plan will be issued for not less than par value.

Based upon the foregoing, we are of the opinion that the Shares, when issued by the Company pursuant to the terms and conditions of the Plan and as contemplated by the Registration Statement, will be validly issued, fully paid and nonassessable.

We are qualified to practice law in the State of Wisconsin and we do not purport to be experts on the law other than that of the State of Wisconsin and the federal laws of the United States of America. We express no opinion as to the laws of any jurisdiction other than the State of Wisconsin and the federal laws of the United States.

We consent to the use of this opinion as an exhibit to the Registration Statement. In giving our consent, we do not admit that we are “experts” within the meaning of Section 11 of the



FOLEY & LARDNER LLP

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Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Foley & Lardner LLP

Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference in this Registration Statement of our report dated June 4, 2026 relating to the consolidated financial statements of Orion Energy Systems, Inc. (the Company) appearing in the Company's Annual Report on Form 10-K for the year ended March 31, 2026.

/s/ BDO USA, P.C.
Milwaukee, Wisconsin

August 7, 2026

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ORION ENERGY SYSTEMS, INC.

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1	Equity	Common Stock, no par value per share	Other	300,000	\$ 10.06	\$ 3,018,000.00	0.0001381	\$ 416.79
Total Offering Amounts:						\$ 3,018,000.00		\$ 416.79
Total Fee Offsets:								\$ 0.00
Net Fee Due:								\$ 416.79

1

The Amount Registered represents 300,000 shares of Common Stock that may be offered and sold under the Plan.

☒ Not Applicable[illegible]