

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

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

UNITY SOFTWARE INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

27-0334803
(I.R.S. Employer
Identification No.)

**116 New Montgomery St
San Francisco, California 94105**
(Address, including zip code, of principal executive offices)

**Unity Software Inc. 2020 Equity Incentive Plan
Unity Software Inc. 2020 Employee Stock Purchase Plan
Unity Software Inc. ironSource Share Incentive Plan
(formerly ironSource Ltd. 2021 Share Incentive Plan)**
(Full titles of the plans)

Matthew Bromberg
President and Chief Executive Officer
Unity Software Inc.
**116 New Montgomery St
San Francisco, California 94105**
(415) 638-9950
(Name, address and telephone number, including area code, of
agent for service)

Copies to:

**Rachael Proffitt
Julia Boesch
Cooley LLP
3 Embarcadero Center, 20th Floor
San Francisco, California 94111
(415) 693-2000**

**Anirma Gupta
Nora Go
Unity Software Inc.
116 New Montgomery St
San Francisco, California, 94105
(415) 638-9950**

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

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

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

EXPLANATORY NOTE

2020 Equity Incentive Plan

The 2020 Equity Incentive Plan (the “2020 Plan”) of Unity Software Inc. (the “Registrant”) provides that the total number of shares of the Registrant’s Common Stock (the “Common Stock”) reserved for issuance under the 2020 Plan will automatically increase on January 1st of each year for a period of ten years commencing on January 1, 2021 and ending on (and including) January 1, 2030, in an amount equal to 5% of the total number of shares of Common Stock outstanding on December 31 of the preceding year or a lesser number of shares determined by the Registrant’s Board of Directors (the “Board”). Accordingly, on January 1, 2025, the number of shares of Common Stock reserved under the 2020 Plan increased by an additional 20,469,703 shares (or approximately 5% of the outstanding shares of Common Stock as of December 31, 2024).

2020 Employee Stock Purchase Plan

The Registrant’s 2020 Employee Stock Purchase Plan (the “2020 ESPP”) provides that the total number of shares of Common Stock reserved for issuance under the 2020 ESPP will automatically increase on January 1st of each year for a period of up to ten years, commencing on January 1, 2021 and ending on (and including) January 1, 2030, in an amount equal to the lesser of (i) one percent (1%) of the total number of shares of Common Stock outstanding on December 31 of the immediately preceding calendar year, and (ii) 10,576,183 shares of Common Stock; provided that prior to the date of any such increase, the Board may determine that such increase will be less than the amount set forth in clauses (i) and (ii). Accordingly, on January 1, 2025, the number of shares of Common Stock reserved under the 2020 ESPP increased by an additional 4,093,940 shares (or 1% of the outstanding shares of Common Stock as of December 31, 2024).

Unity Software Inc. ironSource Share Incentive Plan

The Registrant’s ironSource Share Incentive Plan (the “ironSource Plan”), as amended and restated on November 30, 2022, provides that the total number of shares of Common Stock reserved for issuance under the ironSource Plan will automatically increase on January 1st of each year for a period of up to ten years, commencing on January 1, 2023 and ending on (and including) January 1, 2030, in an amount equal to the lesser of (i) 5,603,453 (five percent (5%) of the total number of ordinary shares of ironSource Ltd. outstanding immediately prior to the Effective Time (as defined in the ironSource Plan) multiplied by the Exchange Ratio defined under the Agreement and Plan of Merger, dated as of July 13, 2022, by and among the Registrant, Ursa Aroma Merger Subsidiary Ltd. and ironSource Ltd.), and (ii) an amount determined by the Registrant’s Board of Directors, if so determined prior to the January 1 of the calendar year in which the increase will occur; in all events subject to adjustment as provided in Section 13.1 of the ironSource Plan; provided, however, that such increase is permitted under the ironSource Plan only to the extent permitted under Rule 303A.08 of the New York Stock Exchange Listed Company Manual and applicable guidance thereunder and shall be deemed modified as needed to comport with such listing rule and guidance. Accordingly, on January 1, 2025, the number of shares of Common Stock reserved under the ironSource Plan increased by an additional 5,603,453 shares.

The Registrant previously registered shares of its Common Stock for issuance under the 2020 Plan and the 2020 ESPP on a Registration Statement on Form S-8 (File No. 333-248882) filed with the Securities and Exchange Commission (the “SEC”) on September 18, 2020 and subsequent Registration Statements on Form S-8 (File Nos. 333-253935, 333-262905, 333-270057 and 333-277544) filed with the SEC on March 5, 2021, February 22, 2022, February 27, 2023 and February 29, 2024, respectively (together, the “2020 Plan and 2020 ESPP Forms S-8”). The Registrant previously registered shares of its Common Stock for issuance under the ironSource Plan on a Registration Statement on Form S-8 (File No. 333-268211) filed with the SEC on November 7, 2022 (together with the 2020 Plan and 2020 ESPP Forms S-8, the “Prior Forms S-8”).

This Registration Statement relates to securities of the same class as that to which the Prior Forms S-8 relate and is submitted in accordance with General Instruction E to Form S-8.

PART II

ITEM 3. INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The following documents filed by the Registrant with the SEC are incorporated by reference into this Registration Statement:

- (a) The contents of the Prior Forms S-8 relating to (i) the 2020 Plan and the 2020 ESPP, previously filed with the SEC on September 18, 2020 ([File No. 333-248882](#)), March 5, 2021 ([File No. 333-253935](#)), February 22, 2022 ([File No. 333-262905](#)), February 27, 2023 ([File No. 333-270057](#)) and February 29, 2024 ([File No. 333-277544](#)) and (ii) the ironSource Plan, previously filed with the SEC on November 7, 2022 (File No. [333-268211](#));
- (b) The Registrant's [Annual Report on Form 10-K for the year ended December 31, 2024](#), which includes audited financial statements for the Registrant's latest fiscal year, filed with the SEC on February 21, 2025;
- (c) The description of the Registrant's Common Stock which is contained in a registration statement on [Form 8-A](#) filed on September 9, 2020 under the Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description, including [Exhibit 4.3](#) of the Registrant's Annual Report on Form 10-K for the year ended December 31, 2020, filed with the SEC on March 5, 2021 (File No. 001-39497).

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date 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 de-registers all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents, except as to any portion of any future annual, quarterly or current report of the Registrant or document that is not deemed filed under such provisions. Unless expressly incorporated into this Registration Statement, a report (or portion thereof) "furnished" on Form 8-K shall not be incorporated by reference into this Registration Statement.

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

Item 8. EXHIBIT INDEX

EXHIBIT INDEX

Exhibit Number	Description of Exhibit	Incorporated by Reference			
		Form	File Number	Exhibit	Filing Date
4.1	Amended and Restated Certificate of Incorporation of the Registrant	8-K	001-39497	3.1	September 22, 2020
4.2	Amended and Restated Bylaws of the Registrant	8-K	001-39497	3.2	September 8, 2023
4.3	Specimen common stock certificate of the Registrant	S-1/A	333-248255	4.1	September 9, 2020
5.1*	Opinion of Cooley LLP				
23.1*	Consent of Cooley LLP (included in Exhibit 5.1)				
23.2*	Consent of Independent Registered Public Accounting Firm				
24.1*	Power of Attorney (included on the signature page of this Form S-8)				
99.1	Unity Software Inc. 2020 Equity Incentive Plan and related form agreements	10-Q	001-39497	10.1	November 9, 2023
99.2	Unity Software Inc. 2020 Employee Stock Purchase Plan	S-8	333-248882	99.4	September 18, 2020
99.3	Unity Software Inc. ironSource Share Incentive Plan and related form agreements	10-Q	001-39497	10.2	November 9, 2023
107*	Filing Fee Table				

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Francisco, State of California, on this 21st day of February, 2025.

UNITY SOFTWARE INC.

By: /s/ Jarrod Yahes

Jarrod Yahes

Senior Vice President and Chief Financial Officer

(Principal Financial Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Jarrod Yahes, Anirma Gupta and Nora Go, each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in their name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (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 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 his, her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

Signature	Title	Date
<u>/s/ Matthew Bromberg</u> Matthew Bromberg	President, Chief Executive Officer, and Director <i>(Principal Executive Officer)</i>	February 21, 2025
<u>/s/ Jarrod Yahes</u> Jarrod Yahes	Senior Vice President and Chief Financial Officer <i>(Principal Financial Officer)</i>	February 21, 2025
<u>/s/ Mark Barrysmith</u> Mark Barrysmith	Senior Vice President and Chief Accounting Officer <i>(Principal Accounting Officer)</i>	February 21, 2025
<u>/s/ James M. Whitehurst</u> James M. Whitehurst	Executive Chair of the Board of Directors	February 21, 2025
<u>/s/ Tomer Bar-Zeev</u> Tomer Bar-Zeev	Director	February 21, 2025
<u>/s/ Roelof Botha</u> Roelof Botha	Director	February 21, 2025
<u>/s/ Mary Schmidt Campbell</u> Mary Schmidt Campbell, Ph.D.	Director	February 21, 2025
<u>/s/ Robynne Daly</u> Robynne Daly	Director	February 21, 2025
<u>/s/ Shlomo Dovrat</u> Shlomo Dovrat	Director	February 21, 2025
<u>/s/ Egon Durban</u> Egon Durban	Director	February 21, 2025
<u>/s/ David Helgason</u> David Helgason	Director	February 21, 2025
<u>/s/ David Kostman</u> David Kostman	Director	February 21, 2025
<u>/s/ Michelle Lee</u> Michelle Lee	Director	February 21, 2025
<u>/s/ Barry Schuler</u> Barry Schuler	Director	February 21, 2025
<u>/s/ Keisha Smith</u> Keisha Smith	Director	February 21, 2025

Calculation of Filing Fee Table

Form S-8

Unity Software Inc.

Table 1 – Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock	Other ⁽²⁾	20,469,703 ⁽³⁾	\$20.53 ⁽²⁾	\$420,243,002.59	0.0001531	\$64,340
Equity	Common Stock	Other ⁽⁴⁾	4,093,940 ⁽⁵⁾	\$17.45 ⁽⁴⁾	\$71,439,253.00	0.0001531	\$10,938
Equity	Common Stock	Other ⁽²⁾	5,603,453 ⁽⁶⁾	\$20.53 ⁽²⁾	\$115,038,890.09	0.0001531	\$17,613
Total Offering Amounts				–	\$606,721,145.68	–	\$92,891
Total Fees Previously Paid				–	–	–	–
Total Fee Offsets				–	–	–	–
Net Fee Due				–	–	–	\$92,891

- (1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended, this Registration Statement shall also cover any additional shares of common stock of Unity Software Inc. (the “Registrant”) that become issuable under the plans set forth herein by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of the Registrant’s common stock, as applicable.
- (2) Estimated in accordance with Rules 457(c) and 457(h) solely for purposes of calculating the registration fee on the basis of \$20.53, the average of the high and low prices of the Registrant’s common stock as reported on the New York Stock Exchange on February 13, 2025.
- (3) Represents additional shares of common stock available for issuance as a result of the annual evergreen increase on January 1, 2025 under the Registrant’s 2020 Equity Incentive Plan.
- (4) Estimated in accordance with Rules 457(c) and 457(h) solely for purposes of calculating the registration fee on the basis of 85% of \$20.53, the average of the high and low prices of the Registrant’s common stock as reported on the New York Stock Exchange on February 13, 2025. Pursuant to the Registrant’s 2020 Employee Stock Purchase Plan (the “2020 ESPP”), the purchase price of the shares of common stock will be 85% of the lower of the fair market value of the common stock on the first trading day of the offering period or on the last day of the offering period.
- (5) Represents additional shares of common stock available for issuance as a result of the annual evergreen increase on January 1, 2025 under the 2020 ESPP.
- (6) Represents additional shares of common stock available for issuance as a result of the annual evergreen increase on January 1, 2025 under the Unity Software Inc. ironSource Share Incentive Plan.



Rachel B. Proffitt
+1 415 693 2031
rproffitt@cooley.com

February 21, 2025

Unity Software Inc.
116 New Montgomery Street
San Francisco, California 94105

Ladies and Gentlemen:

We have acted as counsel to Unity Software Inc., a Delaware corporation (the "**Company**"), in connection with the filing by the Company of a Registration Statement on Form S-8 (the "**Registration Statement**") with the Securities and Exchange Commission (the "**Commission**") covering the offering of up to 30,167,096 shares (the "**Shares**") of the Company's Common Stock, par value \$0.000005 per share (the "**Common Stock**"), consisting of (a) 20,469,703 shares of Common Stock issuable pursuant to the Company's 2020 Equity Incentive Plan (the "**2020 Plan**"), (b) 4,093,940 shares of Common Stock issuable pursuant to the Company's 2020 Employee Stock Purchase Plan (the "**ESPP**"), and (c) 5,603,453 shares of Common Stock issuable pursuant to the Company's ironSource Share Incentive Plan, as amended and restated on November 30, 2022 (together with the 2020 Plan and the ESPP, the "**Plans**").

In connection with this opinion, we have examined and relied upon (a) the Registration Statement and the related prospectuses, (b) the Company's certificate of incorporation and bylaws, each as currently in effect, (c) the Plans, and (d) such other records, documents, opinions, certificates, memoranda and instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials, and the due authorization, execution and delivery of all documents by all persons other than the Company where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plans, the Registration Statement and the related prospectuses, will be validly issued, fully paid, and nonassessable (except as to shares issued pursuant to deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

This opinion is limited to the matters expressly set forth in this letter, and no opinion has been or should be implied, or may be inferred, beyond the matters expressly stated. This opinion speaks only as to law and facts in effect or existing as of the date hereof, and we have no obligation or responsibility to update or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.



Unity Software Inc.
February 21, 2025
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We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission thereunder.

Sincerely,

Cooley LLP

By: /s/ Rachel B. Proffitt
Rachel B. Proffitt

Cooley LLP 3 Embarcadero Center, 20th Floor San Francisco, CA 94111-4004
Phone: (415) 693-2000 Fax: (415) 693-2222 cooley.com

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2020 Equity Incentive Plan, 2020 Employee Stock Purchase Plan and ironSource Share Incentive Plan of Unity Software Inc. of our reports dated February 21, 2025, with respect to the consolidated financial statements of Unity Software Inc. and the effectiveness of internal control over financial reporting of Unity Software Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2024, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Francisco, California
February 21, 2025