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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, DC 20549

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**FORM S-1**  
**REGISTRATION STATEMENT**  
*UNDER*  
*THE SECURITIES ACT OF 1933*

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**GEN Restaurant Group, Inc.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**5812**  
(Primary Standard Industrial  
Classification Code Number)

**87-3424935**  
(I.R.S. Employer  
Identification Number)

**11480 South Street Suite 205**  
**Cerritos, CA 90703**  
**(562) 356-9929**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

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**David Kim**  
**Jae Chang**  
**Co-Chief Executive Officers**  
**GEN Restaurant Group, Inc.**  
**11480 South Street Suite 205**  
**Cerritos, CA 90703**  
**(562) 356-9929**

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

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*With copies to:*

**Michael Flynn**  
**Peter W. Wardle**  
**Gibson, Dunn & Crutcher LLP**  
**3161 Michelson Drive**  
**Irvine, CA 92612-4412**  
**(949) 451-3800**

**Ryan Wilkins**  
**Amanda McFall**  
**Stradling Yocca Carlson & Rauth, P.C.**  
**660 Newport Center Drive, Suite 1600**  
**Newport Beach, CA 92660**  
**(949) 725-4000**

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**Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.**

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  333-272253

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

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. (Check one):

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.

**This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

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## EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended, GEN Restaurant Group, Inc., a Delaware corporation (“GEN” or the “Company”), is filing this registration statement with the Securities and Exchange Commission (the “SEC”). This registration statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1 (File No. 333-272253) (the “Registration Statement”) filed by GEN with the SEC on May 26, 2023, as amended, which was declared effective on June 27, 2023.

GEN is filing this registration statement for the sole purpose of increasing the aggregate number of shares of common stock, par value \$0.001 per share, offered by the Company as set forth in the Registration Statement by 690,000 shares, 90,000 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional shares of common stock. The additional shares that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Filing Fee Table filed as an exhibit to the Registration Statement. The contents of the Registration Statement, including all exhibits thereto, are incorporated by reference herein.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

### EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Description of Exhibit</b>
5.1	<a href="#"><u>Opinion of Gibson, Dunn &amp; Crutcher LLP.</u></a>
23.1	<a href="#"><u>Consent of Marcum LLP, independent registered public accounting firm, as to GEN Restaurant Group.</u></a>
23.2	<a href="#"><u>Consent of Gibson, Dunn &amp; Crutcher, LLP (included in Exhibit 5.1).</u></a>
24.1	<a href="#"><u>Power of Attorney (incorporated by reference to Exhibit 24.1 of the Registration Statement (Registration No. 333-272253) filed on May 26, 2023).</u></a>
107	<a href="#"><u>Filing Fee Table.</u></a>

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cerritos, State of California, on the 27th day of June, 2023.

**GEN Restaurant Group, Inc.**

By: /s/ David Kim

David Kim  
*Co-Chief Executive Officer*

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates set forth opposite their names.

Signature	Title	Date
<u>/s/ David Kim</u> David Kim	Co-Chief Executive Officer and Director (Principal Executive Officer)	June 27, 2023
* <u>Jae Chang</u>	Co-Chief Executive Officer and Director (Principal Executive Officer)	June 27, 2023
* <u>Thomas V. Croal</u>	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	June 27, 2023
<u>/s/ David Kim</u> Name: David Kim Title: Attorney-in-Fact		

Client: 36741-00004

June 27, 2023

GEN Restaurant Group, Inc.  
11480 South Street Suite 205  
Cerritos, CA 90703Re: *GEN Restaurant Group, Inc.*  
*Registration Statement on Form S-1*

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-1 of GEN Restaurant Group, Inc., a Delaware corporation (the "Company"), filed with the Securities and Exchange Commission (the "Commission") on the date hereof pursuant to Rule 462(b) (the "Additional Registration Statement") promulgated under the Securities Act of 1933, as amended (the "Securities Act"), in connection with the offering of up to 690,000 shares (which includes shares that may be sold upon exercise of the underwriters' option to purchase additional shares) of the Company's Class A common stock, par value \$0.001 per share, (the "Shares"). The Additional Registration Statement incorporates by reference the Registration Statement on Form S-1, File No. 333-272253, as amended (the "Registration Statement"), of the Company, filed with the Commission pursuant to the Securities Act.

In arriving at the opinion expressed below, we have examined originals, or copies certified or otherwise identified to our satisfaction as being true and complete copies of the originals, of specimen common stock certificates and such other documents, corporate records, certificates of officers of the Company and of public officials and other instruments as we have deemed necessary or advisable to enable us to render the opinion set forth below. In our examination, we have assumed without independent investigation the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as copies.

Based upon the foregoing, and subject to the assumptions, exceptions, qualifications and limitations set forth herein, we are of the opinion that the Shares, when issued against payment therefor as set forth in the Registration Statement, will be validly issued, fully paid and non-assessable.

June 27, 2023

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We consent to the filing of this opinion as an exhibit to the Additional Registration Statement, and we further consent to the use of our name under the caption “Legal Matters” in the Registration Statement and the prospectus that forms a part thereof, which are incorporated by reference into the Additional Registration Statement. In giving these consents, we do not thereby 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.

Very truly yours,

/s/ Gibson, Dunn & Crutcher LLP

We consent to the inclusion in this Registration Statement of GEN Restaurant Group, Inc. on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933, of our report dated March 17, 2023 (except for the subsequent events described in Note 13, as to which the date is April 19, 2023), with respect to our audits of the combined financial statements of Gen Restaurant Group as of December 31, 2022 and 2021 and for the years ended December 31, 2022 and 2021, which report appears in the Prospectus, which is part of the Registration Statement of GEN Restaurant Group, Inc. on Form S-1 (File No. 333-272253). We also consent to the reference to our Firm under the heading "Experts" in such Prospectus.

Our report on the combined financial statements of Gen Restaurant Group refers to a restatement of the previously issued combined financial statements of Gen Restaurant Group as of December 31, 2021 and for the year then ended, and a change in the method of accounting for leases effective January 1, 2022.

/s/ Marcum LLP

Marcum LLP  
Costa Mesa, California  
June 27, 2023

## Calculation of Filing Fee Tables

Form S-1  
(Form Type)GEN Restaurant Group, Inc.  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered	Proposed Maximum Offering price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Fees to be Paid	Equity	Class A common stock, par value \$0.001 per share	457(a)	690,000(1)	\$12.00(2)	\$8,280,000(2)(3)	0.00011020	\$912.46(2)(3)
Fees to be Paid	Other	Representative Warrants(4)	457(g)					
Fees to be Paid	Equity	Class A common stock, par value \$0.001 per share, underlying Representative Warrants	457(a)			\$662,400(5)	0.00011020	\$73.00
Fees Previously Paid								
		Total Offering Amounts				\$8,942,400		\$985.45
		Total Fees Previously Paid						\$0
		Total Fee Offsets						\$0
		Net Fee Due						\$985.45

- (1) Represents only the additional number of shares being registered and includes an additional 90,000 shares issuable upon the exercise of the underwriters' option to purchase additional shares. Does not include the securities that the registrant previously registered on the Registration Statement on Form S-1 (File No. 333-272253), as amended (the "Registration Statement").
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended (the "Securities Act").
- (3) The registrant previously registered 3,450,000 shares of its Class A common stock for which the fee was \$4,927.26 on the Registration Statement, which was declared effective by the Securities and Exchange Commission on June 27, 2023. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$8,280,000 is hereby registered.
- (4) No fee required pursuant to Rule 457(g). The registrant has agreed to issue to the Representative Warrants entitling it to purchase a number of shares of common stock equal to 8% of the shares of common stock sold in the offering at an exercise price equal to 100% of the public offering price of the common stock in the offering.
- (5) The Representative Warrants are exercisable at a per share exercise price equal to 100% of the public offering price. The proposed maximum aggregate offering price of the Representative Warrants, in connection with the additional securities registered hereby, is \$662,400, which is equal to 100% of \$662,400, or 8% of \$8,280,000.