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

Amendment No. 2
to
FORM S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

GENTHERM INCORPORATED
(Exact name of registrant as specified in its charter)

Michigan	3714	95-4318554
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

28875 Cabot Drive
Novi, Michigan 48377
(248) 504-0500
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Wayne Kauffman, Esq.
Senior Vice President, General Counsel and Secretary
Gentherm Incorporated
28875 Cabot Drive
Novi, Michigan 48377
(248) 504-0500
(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

Michael S. Ben Jeffrey H. Kuras Honigman LLP 2290 First National Building 660 Woodward Avenue Detroit, MI 48226 (313) 701-9300	Bradley C. Faris Jason Morelli Latham & Watkins LLP 330 N Wabash Ave, Suite 2800 Chicago, IL 60611 (312) 876-7700	Andrew Kaplan Stewart McDowell Gibson, Dunn & Crutcher LLP 200 Park Avenue New York, NY 10166 (212) 351-4000

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after this Registration Statement is declared effective and the date on which all other conditions to the Distribution and Merger described in the enclosed proxy statement/prospectus have been satisfied or waived.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, 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. ☐

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 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 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. ☐

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer) ☐

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer) ☐

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission acting pursuant to said Section 8(a), may determine.

EXPLANATORY NOTE

Gentherm Incorporated is filing this Amendment No. 2 to the Registration Statement on Form S-4 (File No. 333-297224), originally filed on July 2, 2026 and amended on August 5, 2026 (as amended, the "Registration Statement"), to file new Exhibits 8.2 and 107. Accordingly, this Amendment No. 2 consists only of the facing page, this explanatory note and Item 21 of Part II of the Registration Statement. The remainder of the Registration Statement is unchanged and has thus been omitted.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 21. Exhibits and Financial Statements Schedules

The following is a list of exhibits filed as part of this proxy statement/prospectus.

Exhibit	Description
2.1	Separation Agreement, dated as of January 29, 2026, by and among Modine Manufacturing Company, Gentherm Incorporated, and the other parties named therein (incorporated by reference to Exhibit 2.1 to Gentherm Incorporated's Current Report on Form 8-K filed on January 29, 2026) (File No. 001-14010)).†
2.2	Agreement and Plan of Merger, dated as of January 29, 2026, by and among Gentherm Incorporated, Modine Manufacturing Company, and the other parties named therein (incorporated by reference to Exhibit 2.2 to Gentherm Incorporated's Current Report on Form 8-K filed on January 29, 2026) (File No. 001-14010)).†
3.1	Second Amended and Restated Articles of Incorporation of Gentherm Incorporated, dated as of March 5, 2018 (Incorporated by reference to Gentherm Incorporated's Current Report on Form 8-K dated March 5, 2018).
3.2	Amended and Restated Bylaws of Gentherm Incorporated, dated as of May 26, 2016 (Incorporated by reference to Gentherm Incorporated's Current Report on Form 8-K dated May 26, 2016).
5.1	Opinion of Honigman LLP.*
8.1	Opinion of Latham & Watkins LLP as to certain tax matters.*
8.2	Opinion of Gibson, Dunn & Crutcher LLP as to certain tax matters.+
10.1	Form of Transition Services Agreement.†*
10.2	Form of Tax Matters Agreement.†*
10.3	Form of Intellectual Property Matters Agreement.†*
10.4	Form of Employee Matters Agreement.†*
10.5	Form of Trademark Matters Agreement.†*
10.6	Credit Agreement, dated as of July 29, 2026, by and among Platinum SpinCo Inc., the guarantors and lenders from time to time party thereto and Bank of America, N. A., as administrative agent.†*
21.1	Subsidiaries of Gentherm Incorporated.*
23.1	Consent of Honigman LLP (included as Exhibit 5.1).*
23.2	Consent of Latham & Watkins LLP as to certain tax matters (included in Exhibit 8.1).*
23.3	Consent of Gibson, Dunn & Crutcher LLP as to certain tax matters (included in Exhibit 8.2).+
23.4	Consent of Ernst & Young LLP as to the historical financial statements of Gentherm Incorporated.*
23.5	Consent of KPMG LLP as to the audited financial statements of the Performance Technologies Business.*
24.1	Power of Attorney (included on signature page to the initial filing of this Registration Statement).*
99.1	Consent of Barclays Capital, Inc., as financial advisor to Gentherm Incorporated.*
107	Filing Fee Table.+

+ Filed herewith.
* Previously filed.
† Schedules (or similar attachments) to this Exhibit have been omitted in accordance with Items 601(a)(5) and/or 601(b) (2) of Regulation S-K. Gentherm Incorporated agrees to furnish supplementally a copy of all omitted schedules to the Securities and Exchange Commission on a confidential basis upon request.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Novi, Michigan, on this 10th day of August, 2026.

GENTHERM INCORPORATED

By: /s/ William Presley
Name: William Presley
Title: President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated as of the 10th day of August, 2026.

Signature	Title
/s/ William Presley William Presley	Director, President and Chief Executive Officer (Principal Executive Officer)
* Jonathan Douyard	Executive Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer)
* Nicholas Breisacher	Chief Accounting Officer (Principal Accounting Officer)
* Ronald Hundzinski	Director, Chair of the Board
* Sophie Desormière	Director
* David Heinzmann	Director
* Laura Kowalchik	Director
* Charles Kummeth	Director
* Betsy Meter	Director
* John Stacey	Director
* Kenneth Washington	Director

*By: /s/ William Presley
William Presley
Attorney-in-fact

GIBSON DUNN

Gibson, Dunn & Crutcher LLP

200 Park Avenue
New York, NY 10166
Tel +1 650.849.5300
www.gibsondunn.com

August 5, 2026

Modine Manufacturing Company
1500 DeKoven Avenue
Racine, Wisconsin 53403

Ladies and Gentlemen:

We have acted as U.S. tax counsel to Modine Manufacturing Company, a Wisconsin corporation ("Modine"), in connection with (i) the proposed distribution (the "Distribution") of shares of common stock of Platinum SpinCo Inc., a Delaware corporation and a wholly owned indirect subsidiary of Modine ("SpinCo"), by Modine to holders of shares of its common stock ("Modine Common Stock"), and certain other related transactions, followed by (ii) the merger (the "Merger") of Platinum Gold Merger Sub Inc., a Delaware corporation and a wholly owned subsidiary of Gentherm Incorporated, a Michigan corporation ("Gentherm"), with and into SpinCo, with SpinCo continuing as the surviving corporation and becoming a wholly owned subsidiary of Gentherm.[1] At your request, and in connection with the filing by Gentherm of the registration statement on Form S-4 (Registration No. 333-297224) (including the proxy statement/prospectus contained therein, the "Registration Statement"), this letter sets forth our opinion (the "Opinion") concerning certain U.S. federal income tax consequences of the Distribution and the Merger (collectively, the "Transactions").

In connection with the Opinion, we have examined and relied on the Merger Agreement, the Separation and Distribution Agreement dated as of January 29, 2026, by and among Modine, Gentherm, and SpinCo (the "Separation Agreement"), the form of Tax Matters Agreement by and among Modine, SpinCo, and Gentherm attached to the Merger Agreement (the "Tax Matters Agreement"), the Registration Statement (collectively, the "Transaction Documents"), the request for a private letter ruling submitted by Modine to the Internal Revenue Service (the "IRS") on June 3, 2026 (including all exhibits and other attachments to that request), together with all supplemental filings related to such request submitted by Modine to the IRS through the date of the Opinion (collectively, the "IRS Ruling Request"), and such other documents as we

1 Capitalized terms not defined herein have the meanings specified in the Agreement and Plan of Merger dated as of January 29, 2026 (the "Merger Agreement"), by and among Modine, SpinCo, and Gentherm (collectively, the "Parties"), unless otherwise indicated. All "section" references are to the Internal Revenue Code of 1986, as amended (the "Code"), or to the Treasury regulations promulgated thereunder (the "Treasury Regulations").

have deemed necessary or appropriate to render the Opinion. We have also relied on the accuracy and completeness of certain statements, representations, warranties, covenants, and information provided by representatives of Modine and Gentherm, including the accuracy and completeness of all statements and representations set forth in the officer's certificates dated as of the date hereof received by us from each of Modine, on behalf of itself and SpinCo, and Gentherm (collectively, the "Officer's Certificates"). In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the due authorization, execution and delivery of the Transaction Documents, the enforceability of the Transaction Documents, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as duplicates or certified or conformed copies, and the authenticity of the originals of such latter documents. We have not, however, undertaken any independent investigation of any factual matter set forth in any of the foregoing.

For purposes of the Opinion, we have assumed that (i) the Transactions will be consummated in the manner described in the Transaction Documents, the IRS Ruling Request, and the Officer's Certificates, and none of the material terms and conditions of the Transaction Documents have been or will be waived or modified, (ii) the statements, representations, warranties, covenants, and information set forth in the Transaction Documents, the IRS Ruling Request, and the Officer's Certificates are true, complete, and correct and will remain true, complete, and correct at all times up to and including the Closing and thereafter, (iii) any such statements, representations, warranties, covenants, or information qualified by knowledge, intention, belief, or any other similar qualification are true, complete, and correct, and will remain true, complete, and correct at all times up to and including the Closing and thereafter, in each case as if made without that qualification, (iv) there are no documents or understandings between any of the Parties that would alter, or are inconsistent with, the terms or representations set forth in the Transaction Documents, the IRS Ruling Request, and the Officer's Certificates, and (v) the IRS will grant the rulings requested in the IRS Ruling Request in substantially the form so requested. We have also assumed that (1) the Parties have complied with, and will continue to comply with, the obligations, covenants, and agreements contained in the Transaction Documents, (2) representation letters made as of the time of the Transactions that are substantially similar to the Officer's Certificates will be executed and delivered to us by appropriate officers of each of Modine and Gentherm, and (3) we will deliver the Distribution Tax Opinion and the Company Merger Tax Opinion as of the Closing Date as contemplated by the Merger Agreement. In addition, the Opinion is based solely on the documents that we have examined, the additional information that we have obtained, and the statements referred to above. No assurance can be given as to the effect on the Opinion if any of the foregoing assumptions is or becomes inaccurate.

The Opinion does not address the application of section 355(e) to the Distribution or the U.S. federal income tax consequences of the Distribution to Modine. As described in the Registration Statement, Modine intends to rely on the IRS Ruling with respect to, among other things, the application of the overlapping shareholder exception in section 355(e)(3)(A)(iv) to establish that one or more persons will not acquire directly or indirectly equity representing a 50-percent or greater interest in Modine or SpinCo for purposes of section 355(e). Modine's obligation to complete the Transactions is conditioned on the receipt of the IRS Ruling and its continuing effectiveness and validity.

Based on and subject to the foregoing, and subject to the assumptions and qualifications set forth herein and in the Registration Statement, we are of the opinion that, under current U.S. federal income tax law:

1. The Contribution (as defined in the Separation Agreement), taken together with the Distribution, will qualify as a reorganization under sections 355, 361, and 368(a)(1)(D);
2. No gain or loss will be recognized by, or be includible in the income of, a U.S. Holder (as defined in the Registration Statement) of Modine Common Stock as a result of the Distribution;
3. The aggregate tax basis of the Modine Common Stock and the SpinCo Common Stock held by each U.S. Holder immediately after the Distribution will be the same as the aggregate tax basis of the Modine Common Stock held by the U.S. Holder immediately before the Distribution, allocated proportionately based on relative fair market values;
4. The holding period of the SpinCo Common Stock received by each U.S. Holder will include the holding period of its Modine Common Stock;
5. The Merger will qualify as a reorganization within the meaning of section 368(a);
6. A U.S. Holder of SpinCo Common Stock will not recognize any gain or loss solely as a result of the exchange of shares of SpinCo Common Stock for Gentherm Common Stock (each as defined in the Registration Statement);
7. A U.S. Holder's aggregate tax basis of Gentherm Common Stock received in the Merger will be the same as the aggregate tax basis of the SpinCo Common Stock for which it is exchanged, including any fractional share interest for which cash is received;
8. A U.S. Holder's holding period for Gentherm Common Stock received in exchange for shares of SpinCo Common Stock will include the holding period of the SpinCo Common Stock for which it is exchanged; and

9. A U.S. Holder who receives cash in lieu of a fractional share of Gentherm Common Stock in the Merger will be treated as having sold such fractional share for cash and generally will recognize capital gain or loss in an amount equal to the difference between the amount of cash received and such U.S. Holder's adjusted tax basis in the fractional share. That gain or loss will be long-term capital gain or loss if the U.S. Holder's holding period for its shares of SpinCo Common Stock exceeds one year.

We express no opinion on any issue relating to the tax consequences of the Transactions contemplated by the Registration Statement other than the Opinion set forth above. The Opinion is based on current provisions of the Code, the Treasury Regulations, published pronouncements of the IRS, and case law, any of which may be changed at any time with retroactive effect. Any change in applicable laws or the facts and circumstances surrounding the Transactions, or any inaccuracy in the statements, facts, assumptions, or representations upon which we have relied, may affect the continuing validity of the Opinion as set forth in this letter. We assume no responsibility to inform you of any such change or inaccuracy that may occur or come to our attention.

We are furnishing the Opinion to you in connection with the filing of the Registration Statement, and the Opinion letter may not be relied on for any other purpose without our prior written consent. We hereby consent to the filing of the Opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement and to the references to our firm name in the Registration Statement. In giving such consent, we do not 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 Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Gibson, Dunn & Crutcher LLP

Calculation of Filing Fee Tables

S-4

Gentherm Inc

Table 1: Newly Registered and Carry Forward Securities ☐Not Applicable

		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	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial Effective Date	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities													
Fees to be Paid													
Fees Previously Paid	1	Equity	Common Stock, no par value	Other	20,846,994		$ 486,504,949.00		$ 67,186.33				
Carry Forward Securities													
Carry Forward Securities													
					Total Offering Amounts:		$ 486,504,949.00		$ 67,186.33				
					Total Fees Previously Paid:				$ 67,186.33				
					Total Fee Offsets:				$ 0.00				
					Net Fee Due:				$ 0.00				

Offering Note

1 Rule 457(f) Fee Calculation Details

The registration statement relates to 20,846,994 shares of common stock, no par value, of Gentherm Incorporated ("Gentherm" and such stock, "Gentherm Common Stock"), issuable to holders of common stock, par value $0.01 per share, of Platinum SpinCo Inc. ("SpinCo" and such stock, "SpinCo Common Stock") pursuant to the proposed merger (the "Merger") of Platinum Gold Merger Sub Inc., a Delaware corporation and a wholly owned subsidiary of Gentherm ("Merger Sub"), with and into SpinCo. Solely for the purpose of calculating the registration fee required by Section 6(b) of the Securities Act of 1933, as amended (the "Securities Act"), the proposed maximum aggregate offering price with respect to the shares of Gentherm Common Stock issuable to holders of SpinCo Common Stock pursuant to the Merger is estimated at $486,504,949, which has been calculated pursuant to Rule 457(f)(2) of the Securities Act based upon the book value of all shares of SpinCo Common Stock to be exchanged in the Merger as of March 31, 2026, the latest practicable date for which such information is available.

Amount of Securities to be Received or Cancelled	Value per Share of Securities to be Received or Cancelled	Total Value of Securities to be Received or Cancelled	Cash Consideration Received by the registrant	Cash Consideration (Paid) by the registrant	Maximum Aggregate Offering Price
5,000	$ 97,300.9898	$ 486,504,949.00			$ 486,504,949.00

Table 2: Fee Offset Claims and Sources ☑Not Applicable

		Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Rules 457(b) and 0-11(a)(2)												
Fee Offset Claims												
Fee Offset Sources												
Rule 457(p)												
Fee Offset Claims												
Fee Offset Sources												

Table 3: Combined Prospectuses ☑Not Applicable

	Security Type	Security Class Title	Amount of Securities Previously Registered	Maximum Aggregate Offering Price of Securities Previously Registered	Form Type	File Number	Initial Effective Date