

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

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

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**WAG! GROUP CO.**

(Exact Name of Registrant as Specified in Its Charter)

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

**88-3590180**  
(I.R.S. Employer  
Identification No.)

**55 Francisco Street, Suite 360**  
**San Francisco, California**  
(Address of Principal Executive Offices)

**94133**  
(Zip Code)

**WAG! GROUP CO. 2022 OMNIBUS INCENTIVE PLAN**

(Full Title of the Plans)

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**Garrett Smallwood**  
**Chief Executive Officer**  
**55 Francisco Street**  
**San Francisco, California 94133**  
**(707) 324-4219**

(Name, Address, including Zip Code, and Telephone Number of Agent For Service)

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**Copies To:**

**Adam J. Brenneman**  
**Cleary Gottlieb Steen & Hamilton LLP**  
**One Liberty Plaza**  
**New York, New York 10006**  
**(212)225-2000**

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	<input type="radio"/>	Accelerated filer	<input type="radio"/>
Non-accelerated filer	<input checked="" type="radio"/>	Smaller reporting company	<input checked="" type="radio"/>
		Emerging growth company	<input checked="" type="radio"/>

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.

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**PART I**  
**INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS**

**Item 1. Plan Information.**

The information called for by Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 of the Securities Act of 1933, as amended (the “Securities Act”), and the instructions to Form S-8. In accordance with the rules and regulations of the Securities and Exchange Commission (the “Commission”) and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424.

**Item 2. Registrant Information and Employee Plan Annual Information.**

The documents containing the information specified in Part I of Form S-8 will be delivered to the participants in the equity benefit plans covered by this Registration Statement as specified by Rule 428(b)(1) under the Securities Act.

**PART II**  
**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 3. Incorporation of Documents by Reference.**

The following documents filed by the Registrant with the Commission pursuant to the Securities Act, and the Securities Exchange Act of 1934, as amended (the “Exchange Act”) are incorporated herein by reference:

- (a) the Registrant’s [Prospectus](#) filed on November 14, 2022 pursuant to Rule 424(b) under the Securities Act, relating to the Registration Statement on [Form S-1A](#) (File No. 333-267405) which contains audited financial statements for the Registrant’s latest fiscal year for which such statements have been filed;
- (b) the Registrant’s Quarterly Reports on Form 10-Q for the fiscal quarters ended March 31, 2022, June 30, 2022 and September 30, 2022, each filed with the Commission on [May 6, 2022](#), [August 15, 2022](#) and [November 10, 2022](#) respectively;
- (c) the Registrant’s Current Reports on Form 8-K filed with the Commission on [February 3, 2022](#), [March 11, 2022](#), [March 11, 2022](#), [March 16, 2022](#), [April 4, 2022](#), [April 20, 2022](#), [April 27, 2022](#), [May 3, 2022](#), [May 10, 2022](#), [May 12, 2022](#), [May 23, 2022](#), [May 27, 2022](#), [April 24, 2022](#), [July 14, 2022](#), [July 26, 2022](#), [August 2, 2022](#), [August 8, 2022](#), [August 15, 2022](#), [August 31, 2022](#), [November 4, 2022](#) and [November 10, 2022](#); and
- (d) The description of the Registrant’s common stock which is contained in a Registration Statement on Form 8-A filed on [August 27, 2021](#) (File No. 001-40764) under the Exchange Act, including any amendment or report filed for the purpose of updating such description as updated in the section titled “Description of Capital Stock” beginning on page 131 of the Prospectus, as well as any additional amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14, or 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to the Registration Statement 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 the filing of such documents. Any statement contained herein or in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such earlier 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 4. Description of Securities.**

Not applicable.

**Item 5. Interests of Named Experts and Counsel.**

Not applicable.

**Item 6. Indemnification of Directors and Officers.**

Section 145 of the Delaware General Corporation Law authorizes a court to award, or a corporation’s board of directors to grant, indemnity to directors and officers under certain circumstances and subject to certain limitations. The terms of Section 145 of the Delaware General Corporation Law are sufficiently broad to permit indemnification under certain circumstances for liabilities, including reimbursement of expenses incurred, arising under the Securities Act.

As permitted by the Delaware General Corporation Law, the Registrant’s certificate of incorporation (the “Certificate of Incorporation”) contains provisions that eliminate the personal liability of its directors for monetary damages for any breach of fiduciary duties as a director, except liability for the following:

- any breach of the director’s duty of loyalty to the Registrant or its stockholders;
- acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;
- under Section 174 of the Delaware General Corporation Law (regarding unlawful dividends and stock purchases); or
- any transaction from which the director derived an improper personal benefit.

As permitted by the Delaware General Corporation Law, the Registrant’s restated bylaws (the “Bylaws”) provide that:

- the Registrant is required to indemnify its directors and officers to the fullest extent permitted by the Delaware General Corporation Law, subject to very limited exceptions;
- the Registrant is required to advance expenses, as incurred, to its directors and officers in connection with a legal proceeding to the fullest extent permitted by the Delaware General Corporation Law, subject to limited exceptions; and

- the rights conferred in the Bylaws are not exclusive.

The Registrant has entered into indemnification agreements with its directors and executive officers, which provide for indemnification and advancements by the Registrant of certain expenses and costs under certain circumstances. At present, there is no pending litigation or proceeding involving a director or executive officer of the Registrant for which indemnification is sought. The indemnification provisions in the Certificate of Incorporation, Bylaws and the indemnification agreements entered into between the Registrant and each of its directors and executive officers may be sufficiently broad to permit indemnification of the Registrant's directors and executive officers for liabilities arising under the Securities Act.

The Registrant has directors' and officers' liability insurance for securities matters.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

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**Item 8. Exhibits.**

Exhibit Number	Description	Incorporated by Reference			
		Schedule/ Form	File No.	Exhibit	Filing Date
4.1	<a href="#">Certificate of Incorporation of Wag! Group Co.</a>	8-K	001-40764	3.2	August 15, 2022
4.2	<a href="#">Bylaws of Wag! Group Co.</a>	8-K	001-40764	3.3	August 15, 2022
5.1*	<a href="#">Opinion of Cleary Gottlieb Steen &amp; Hamilton LLP Hamilton LLP.</a>				
23.1*	<a href="#">Consent of BDO USA, LLP, independent registered public accounting firm of Wag! Group Co.</a>				
23.2*	<a href="#">Consent of Marcum LLP, independent registered public accounting firm of CHW Acquisition Corporation.</a>				
23.3*	Consent of Cleary Gottlieb Steen & Hamilton LLP (included in Exhibit 5.1)				
24.1*	<a href="#">Power of Attorney (included on signature page of this Registration Statement).</a>				
99.1	<a href="#">Wag! Group Co. 2022 Omnibus Incentive Plan</a>	S-1	333-267405	10.6	November 14, 2022
99.2*	<a href="#">Form of Restricted Stock Unit Grant Notice and Grant Agreement under the Wag! Group Co. 2022 Omnibus Incentive Plan</a>				
107*	<a href="#">Filing Fee Table</a>				

\* Filed herewith.

## Item 9. Undertakings.

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 the 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 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 paragraphs (1)(i) and (ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in 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;
- (3) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering; and
- (4) 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.

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, 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.

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## 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 the 30th day of November 2022.

**WAG! GROUP CO.**

/s/Garrett Smallwood  
Garrett Smallwood  
Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Garrett Smallwood, and each of them, as his or her true and lawful attorneys-in-fact, proxies and agents, each 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 to this Registration Statement, including post-effective amendments and to file the same, with any exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, or any state securities department or any other federal or state agency or governmental authority granting unto such attorneys-in-fact, proxies and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he 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, this Registration Statement has been signed by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Garrett Smallwood</u> Garrett Smallwood	Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	November 30, 2022
<u>/s/ Alec Davidian</u> Alec Davidian	Chief Financial Officer (Principal Financial and Accounting Officer)	November 30, 2022
<u>/s/ Melinda Chelliah</u> Melinda Chelliah	Director	November 30, 2022
<u>/s/ Jocelyn Mangan</u> Jocelyn Mangan	Director	November 30, 2022
<u>/s/ Brian Yee</u> Brian Yee	Director	November 30, 2022
<u>/s/ Roger Lee</u> Roger Lee	Director	November 30, 2022
<u>/s/ Kimberly Blackwell</u> Kimberly Blackwell	Director	November 30, 2022

**Calculation of Filing Fee Tables**

**Form S-8**  
(Form Type)

**Wag! Group Co.**  
(Exact name of registrant as specified in its charter)

Table 1 - Newly Registered Securities

<b>Security Type</b>	<b>Title of Securities To Be Registered</b>	<b>Fee Calculation Rule</b>	<b>Amount To Be Registered<sup>(1)</sup></b>	<b>Proposed Maximum Offering Price Per Share</b>	<b>Maximum Aggregate Offering Price</b>	<b>Fee Rate</b>	<b>Amount of Registration Fee</b>
Equity	Common stock, par value \$0.0001 per share.	Rule 457(c) and Rule 457(h)	6,378,729 <sup>(2)</sup>	\$2.58 <sup>(3)</sup>	\$16,457,121 <sup>(3)</sup>	0.00011020	\$1,813.57
	<b>Total Offering Amounts</b>						\$1,813.57
	<b>Total Fee Offsets (4)</b>						\$—
	<b>Net Fee Due</b>						\$1,813.57

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers such additional and indeterminate number of securities as may become issuable pursuant to the provisions of the Wag! Group Co. 2022 Omnibus Incentive Plan (the “2022 Plan”), by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the Registrant’s receipt of consideration which results in an increase in the number of outstanding shares of common stock, par value \$0.0001 per share (the “Common Stock”) of Wag! Group Co., a Delaware corporation (the “Registrant”).
- (2) Represents shares of Common Stock that may be issued under the 2022 Plan consisting of 6,378,729 shares of Common Stock reserved for issuance under the 2022 Plan.
- (3) Estimated pursuant to Rule 457(h) under the Securities Act solely for the purpose of calculating the registration fee. The price of \$2.58 per share represents the average high and low sales prices of the Common stock as quoted on the Nasdaq on November 25, 2022.
- (4) The Company does not have any fee offsets.

## CLEARY GOTTlieb STEEN &amp; HAMILTON LLP

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SAN FRANCISCO	HONG KONG	BRUSSELS	MILAN
SÃO PAULO	SEOUL	COLOGNE	PARIS
SILICON VALLEY		FRANKFURT	ROME
WASHINGTON, D.C.			

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CRAIG B. BROD  
RICHARD J. COOPER  
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STEVEN L. WILNER  
DAVID C. LOPEZ  
MICHAEL A. GERSTENZANG  
LEV L. DAGGIN  
JORGE U. JUANTORENA  
MICHAEL D. WEINBERGER  
DAVID LEINWAND  
DIANA L. WOLLMAN  
JEFFREY A. ROSENTHAL  
MICHAEL D. DAYAN  
CARMINE D. BOCQUZZI, JR.  
JEFFREY D. KARPF  
KIMBERLY BROWN BLACKLOW  
FRANCESCO L. CESTERO  
FRANCESCA L. ODELL  
WILLIAM L. MCRAE  
JASON FACTOR  
JOON H. KIM  
MARGARET S. PEPPONIS  
LISA M. SCHWEITZER  
JUAN G. GIRALDEZ  
DUANE MCLAUGHLIN  
CHANTAL E. KORDULA  
BENET J. O'REILLY  
ADAM E. FLEISHER  
SEAN A. O'NEAL  
GLENN P. MCGORRY  
DEBORAH NORTH

MATTHEW P. SALERNO  
MICHAEL J. ALBANO  
ROGER A. COOPER  
LILLIAN TSU  
AMY R. SHAPIRO  
JENNIFER KENNEDY PARK  
ELIZABETH LENAS  
LUKE A. BAREFOOT  
JONATHAN S. KOLODNER  
DANIEL ILAN  
MEYER H. FEDIDA  
ADRIAN R. LEIPSIK  
ELIZABETH VICENS  
ADAM J. BRENNEMAN  
ARI D. MACKINNON  
JAMES E. LANGSTON  
JARED GERBER  
RISHI ZUTSHI  
JANE VANLARE  
AUDRYX X. GASUSOL  
ELIZABETH DYER  
DAVID H. HERRINGTON  
KIMBERLY R. SPOERRI  
AARON J. MEYERS  
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HUGH C. CONROY, JR.  
JOHN A. KUPIEC  
JOSEPH LAZARON  
MAURICE R. GINDI  
KATHERINE R. REAVES

RAHUL MUKHI  
ELANA S. BRONSON  
MANUEL SILVA  
KYLE A. HARRIS  
LINA BERSMAN  
ARON M. ZUCKERMAN  
KENNETH S. BLAZEJEWSKI  
MARK E. MCDONALD  
F. JAMAL SULTON  
PAUL V. IMPERATORE  
CLAYTON SIMMONS  
CHARLES W. ALLEN  
JULIA L. PETTY  
RESIDENT PARTNERS

JUDITH KASSEL  
PENELope L. CHRISTOPHOROU  
BOAZ S. MORAG  
HEIDE H. ILGENFRITZ  
ANDREW WEAVER  
HELENA K. GRANIS  
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MATTHEW BRIGHAM  
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SUSANNA E. PARKER  
DAVID W.S. YUDIN  
KARA A. HAILEY  
ANNA KOGAN  
BRANDON M. HAMMER  
RESIDENT COUNSEL

November 30, 2022

Wag! Group Co.  
55 Francisco Street, Suite 360 San Francisco,  
California 94133

Re: Wag! Group Co. Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Wag! Group Co., a Delaware corporation (the "Company"), in connection with a registration statement on Form S-8 (the "Registration Statement") to be filed today with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), for the registration of 6,378,729 shares of the Company's common stock, par value \$0.0001 per share (the "Shares"), to be issued by the Company pursuant to the Wag! Group Co. 2022 Omnibus Incentive Plan (the "Plan").

We have participated in the preparation of the Registration Statement and have reviewed the originals or copies certified or otherwise identified to our satisfaction of all such corporate records of the Company and such other instruments and other certificates of public officials, officers and representatives of the Company and such other persons, and we have made such investigations of law, as we have deemed appropriate as a basis for the opinion expressed below. We have further received a letter dated November 29, 2022 from Nicholas Yu, Director of Legal, representing to us that the Company has available a sufficient number of shares authorized and available for issuance, together with shares authorized and issued but not outstanding, to deliver the Shares under the Plan, and are relying on such representation.

In rendering the opinion expressed below, we have assumed the authenticity of all documents submitted to us as originals and the conformity to the originals of all documents submitted to us as copies. In addition, we have assumed and have not verified the accuracy as to factual matters of each document we have reviewed.

Based on the foregoing, and subject to the further assumptions and qualifications set forth below, it is our opinion that the Shares have been duly authorized by all necessary corporate action of the Company and, when issued in accordance with the terms of the Plan, at prices not less than the par value thereof, will be validly issued, fully paid and non-assessable.

The foregoing opinion is limited to the General Corporation Law of the State of Delaware.



We hereby consent to the use of our name in the prospectus constituting a part of the Registration Statement and in any prospectus supplements related thereto under the heading "Legal Matters" and to the use of this opinion as a part (Exhibit 5.1) of the Registration Statement. In giving such consent, 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 thereunder. The opinion expressed herein is rendered on and as of the date hereof, and we assume no obligation to advise you, or to make any investigations, as to any legal developments or factual matters arising subsequent to the date hereof that might affect the opinion expressed herein.

Very truly yours,

CLEARY GOTTLLIEB STEEN & HAMILTON LLP

A handwritten signature in black ink, appearing to read "Adam JB", followed by a horizontal line extending to the right.

By: \_\_\_\_\_ Adam J. Brenneman, a Partner

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Wag! Group Co. of our report dated March 10, 2022, relating to the consolidated financial statements of Wag Labs, Inc., which appear in Wag! Group Co.'s Registration Statement on Form S-1 (No. 333-267405).

/s/ BDO USA, LLP

Chicago, IL  
November 30, 2022

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of Wag! Group Co. (formerly CHW Acquisition Corp.) on Form S-8 of our report dated March 9, 2022, which includes an explanatory paragraph as to CHW Acquisition Corporation's ability to continue as a going concern, with respect to our audit of the financial statements of CHW Acquisition Corp. as of December 31, 2021 and for the period from January 12, 2021 (inception) through December 31, 2021 appearing in the Annual Report on Form 10-K of CHW Acquisition Corp. for the period from January 12, 2021 (inception) through December 31, 2021. We were dismissed as auditors on August 15, 2022 and, accordingly, we have not performed any audit or review procedures with respect to any financial statements incorporated by reference in such Prospectus for the periods after the date of our dismissal.

/s/ Marcum LLP

Marcum LLP  
New York, New York  
November 30, 2022

**Wag! Group Co.****2022 Omnibus Incentive Plan****Restricted Stock Unit Grant Notice**

Wag! Group Co., a Delaware corporation (the “Company”), pursuant to the Wag! Group Co. 2022 Omnibus Incentive Plan, as may be amended from time to time (the “Plan”), has granted to the participant set forth below (the “Participant”), as of the date set forth below (the “Date of Grant”), a restricted stock unit award covering the number of units set forth below, each of which represents one (1) share of the Company’s Common Stock (the “RSUs”). The RSUs are subject to all of the terms and conditions set forth in this Restricted Stock Unit Grant Notice (the “Grant Notice”) and the Restricted Stock Unit Agreement (the “RSU Agreement”) and the Plan, both of which are attached hereto and incorporated herein in their entirety. Capitalized terms not explicitly defined in this Grant Notice but defined in the Plan or the RSU Agreement will have the same definitions as in the Plan or the RSU Agreement. In the event of any conflict between the terms of the Grant Notice and the RSU Agreement and the Plan, the terms of the Plan will control.

Participant: \_\_\_\_\_

Date of Grant: \_\_\_\_\_

Vesting Start Date: \_\_\_\_\_

Total Number of RSUs: \_\_\_\_\_

**Vesting Schedule:** <<equity\_vesting\_provisions>>.

For the purposes of this Grant Notice, the “Vesting Dates” shall be: <<vesting\_dates>>.

**Termination as a Service Provider:**

In the event that Participant ceases to be a Service Provider, the provisions of Section 2 of the RSU Agreement shall apply to the RSUs.

Except as otherwise determined by the Administrator, in connection with Participant’s unpaid leave of absence approved by the Company or transfer between locations of the Company or between the Company, its Parent, or any of its Subsidiaries, the RSUs shall be treated in accordance with Section 13 of the Plan.

**Change in Control:**

In the event of a merger of the Company with or into another corporation or other entity or a Change in Control, the provisions of Section 15(c) of the Plan shall apply to the RSUs.

**Issuance Schedule:**

Upon vesting, RSUs shall be settled in Shares within sixty (60) days of such vesting date.

Further, notwithstanding anything stated herein, in the RSU Agreement, the Plan or any other agreement applicable to the RSUs, the Company shall have the discretion to settle the RSUs prior to the time set forth herein to the extent permitted by Treasury Regulation Section 1.409A-3(j)(4).

**Mandatory Sale to Cover Tax Withholding Obligations/Company Withholding:**

As a condition to acceptance of this award of RSUs, to the greatest extent permitted under the Plan and Applicable Laws and unless otherwise determined by the Administrator, any tax withholding obligations related to this award of RSUs will be satisfied by the sale of a number of the Shares otherwise deliverable to the Participant (determined in accordance with Section 3 of the RSU Agreement) through such means as the Administrator may determine in its sole discretion (whether through a broker or otherwise) and the remittance of the cash proceeds of such sale to the Company. Under the RSU Agreement, the Company is authorized and directed by Participant to make payment from the cash proceeds of the sale directly to the appropriate taxing authorities in an amount equal to the tax withholding obligations related to the RSUs.

It is the Company's intent that any mandatory sale to cover tax withholding obligations imposed by the Company on Participant in connection with the receipt of this Award comply with the requirements of Rule 10b5-1(c)(1)(i)(B) under the Exchange Act and be interpreted to comply with the requirements of Rule 10b5-1(c). The Company may also enter into any other arrangement with the Participant to satisfy Participant's tax withholding obligations in accordance with Section 3 of the RSU Agreement.

By signing this Grant Notice or otherwise accepting this grant, Participant hereby agrees to all of the following:

- This award of RSUs is granted under and governed by the terms and conditions of this Grant Notice, the Plan, the RSU Agreement, and any ancillary documents, all of which are attached to and made a part of this Grant Notice.
- Participant acknowledges and agrees that Participant will incur and is responsible for satisfaction of the tax withholding obligations in connection with this award of RSUs and that the Company may mandate or permit arrangements with the

Participant to satisfy such tax withholding obligations in accordance with Section 3 of the RSU Agreement, including, but not limited to, the arrangements described herein.

- Participant acknowledges and agrees that Participant has reviewed the Plan and the RSU Agreement in their entirety, has had an opportunity to obtain the advice of counsel prior to accepting the RSUs, and fully understands all provisions of the Plan, this Grant Notice and the RSU Agreement.
- Participant acknowledges and agrees that Participant has read the Company's Insider Trading Policy, and agrees to comply with such policy, as it may be amended from time to time.
- Participant agrees to accept as binding, conclusive and final all decisions or interpretations of the Administrator upon any questions relating to the Plan and RSU Agreement.

\_\_\_\_\_  
Participant Name:

\_\_\_\_\_  
Date

**Wag! Group Co.**

**2022 Omnibus Incentive Plan**

**Restricted Stock Unit Grant Agreement**

Pursuant to your Restricted Stock Unit Grant Notice (the “Grant Notice”) and this Restricted Stock Unit Agreement (the “Agreement”), Wag! Group Co., a Delaware corporation (the “Company”), has granted you (the “Participant”), as of the Date of Grant set forth in the Grant Notice, a restricted stock unit award covering the number of units set forth in your Grant Notice, each of which represents one (1) share of the Company’s Common Stock (the “RSUs”) pursuant to the Company’s 2022 Omnibus Incentive Plan (the “Plan”). Capitalized terms not explicitly defined in this Agreement but defined in the Plan or in the Grant Notice shall have the meaning ascribed to them in the Plan or in the Grant Notice. In the event of any conflict between the terms of this Agreement and the Grant Notice or the Plan, the terms of the Plan will control.

1. **No Stockholder Rights.** Unless and until such time as Shares are issued pursuant to this Agreement in settlement of vested RSUs, Participant shall have no ownership of the Shares allocated to the RSUs, including, without limitation, no right to dividends (or dividend equivalents) or to vote such Shares.

2. **Termination.** Except as otherwise determined by the Administrator, if Participant ceases to be a Service Provider at any time for any reason (including death or Disability), all RSUs that are outstanding and unvested as of the date Participant ceases to be a Service Provider (including those for which vesting is no longer possible under the terms of the Grant Notice and this Agreement) shall be forfeited to the Company on the date Participant ceases being a Service Provider, and all rights of Participant to such RSUs shall immediately terminate at such time. Subject to Applicable Laws, in the event Participant ceases to be a Service Provider because Participant’s service is terminated by the Company for Cause, then Participant’s vested but unsettled RSUs will also be forfeited upon the date of such termination, and Participant will have no further rights or interests with respect to such vested RSUs. Further, unless otherwise approved by the Company, Participant’s right to vest in the RSUs will terminate as of such date and will not be extended by any contractual notice period or any period of “garden leave” or similar notice period mandated under employment laws in the jurisdiction where Participant is employed or the terms of Participant’s employment agreement, if any. To the extent permitted by Section 409A of the Code, if Participant ceases to hold the role or roles of Employee, Director or Consultant that such Participant held at the time the RSUs were granted, but Participant continues, or simultaneously commences, services as a Service Provider, Participant’s status as a Service Provider shall be treated as having been terminated for purposes of this Agreement unless otherwise provided by the Administrator in its sole discretion.

For the purposes of this Agreement and unless otherwise provided in the Grant Notice or in any employment or service agreement entered into between Participant and the Company or its affiliates that contains a definition of “Cause” (or any term of similar effect), “Cause” shall mean: (a) Participant’s unauthorized use or disclosure of the Company’s confidential information or trade secrets, which use or disclosure causes material harm to the Company, (b) Participant’s material breach of any agreement between Participant and the Company, (c) Participant’s material failure to comply with the Company’s written policies or rules, (d) Participant’s commission of, or Participant’s plea of “guilty” or “no contest” to, a felony under the laws of the United States or any State or non-US jurisdiction, (e) Participant’s gross negligence or willful misconduct or (f) any other material act or omission done by Participant without consent of the Company that the Administrator determines reasonably could expose the Company to material harm. The Administrator, in its absolute discretion, shall determine the effect of all matters and

questions relating to whether a Participant has been discharged for Cause, including making any such determination following the date Participant ceases providing services to the Company.

3. **Responsibility for Taxes.** As a condition to the grant, vesting, and settlement of the RSUs, Participant acknowledges that, regardless of any action taken by the Company, the ultimate liability for all income tax, social security contributions (including the employer's social security contributions to the extent such amounts may be lawfully recovered from or borne by Participant), social insurance, payroll tax, fringe benefits tax, payment on account or other tax-related items (or any equivalent or similar taxes, contributions or other relevant tax-related items in any relevant jurisdiction) or required deductions, withholdings or payments legally applicable to Participant and related to the receipt, vesting or settlement of the RSUs, the issuance, holding or subsequent sale of the Shares allocated to the RSUs, or the participation in the Plan ("Tax-Related Items") is and remains Participant's responsibility and may exceed the amount actually withheld by the Company. Participant further acknowledges and agrees that Participant is solely responsible for filing all relevant documentation that may be required in relation to the RSUs or any Tax-Related Items (other than filings or documentation that is the specific obligation of the Company, its Parent, Subsidiaries or affiliates (the "Company Group") pursuant to Applicable Laws), such as, but not limited to, personal income tax returns or reporting statements in relation to the receipt, vesting or settlement of the RSUs, the issuance of the Shares allocated to the RSUs, the holding of Shares or any bank or brokerage account, the subsequent sale of Shares, and the receipt of any dividends.

Participant further acknowledges that the Company: (i) makes no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including, but not limited to, the receipt, vesting or settlement of the RSUs, the issuance, holding or subsequent sale of the Shares allocated to the RSUs and the receipt of any dividends; and (ii) does not commit to and is under no obligation to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate Participant's liability for Tax-Related Items or achieve any particular tax result. Participant also understands that Applicable Laws may require varying RSU or Share valuation methods for purposes of calculating Tax-Related Items, and the Company assumes no responsibility or liability in relation to any such valuation or for any calculation or reporting of income or Tax-Related Items that may be required of Participant under Applicable Laws.

By entering into this Agreement, Participant agrees to indemnify the Company and any relevant Parent, Subsidiary or affiliate, against all and any liability for any taxes or Tax-Related Items which may arise in respect of or in connection with the RSUs (or, for the avoidance of doubt, any RSUs granted or provided to Participant by way of rollover, assumption or replacement of the RSUs) or the Shares (or, for the avoidance of doubt, other shares or securities) issued or transferred pursuant to the vesting of the RSUs (or, for the avoidance of doubt, any RSUs granted or provided to Participant by way of rollover, assumption or replacement of the RSUs).

Further, if Participant is subject to Tax-Related Items in more than one jurisdiction between the Date of Grant and the date of any relevant taxable or tax withholding event, as applicable, Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

Prior to the relevant taxable or tax withholding event, as applicable, Participant agrees to make adequate arrangements satisfactory to the Company to satisfy all Tax-Related Items. In this regard, pursuant to this Agreement and subject to Applicable Laws, Participant authorizes the Company or its respective agents, at their discretion, to satisfy Participant's tax withholding obligations related to this award of RSUs as set forth in Section 16 of the Plan.



Depending on the method of satisfying the tax withholding obligations, the Company may pay, withhold or account for such tax withholding obligations by considering applicable minimum statutory withholding amounts or other applicable tax or withholding rates, including maximum applicable rates, in which case Participant will (depending on the laws of the relevant jurisdiction) receive a refund of any over-withheld or over-paid amount in cash or otherwise be able to claim relief in respect of any such over-withheld or over-paid amount, and will in any event have no entitlement to the Share equivalent.

Participant agrees to pay to the Company any amount of tax withholding obligations that the Company may be required to pay, withhold or account for as a result of Participant's receipt, vesting or settlement of the RSUs, the issuance or holding of the Shares allocated to the RSUs or the participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares or the proceeds of the sale of Shares if Participant fails to comply with Participant's obligations in connection with the tax withholding obligations.

Participant understands that Participant may suffer adverse tax consequences as a result of Participant's receipt of the RSUs, the vesting and/or settlement of the RSUs, the issuance or holding of Shares allocated to the RSUs and/or the disposition of such Shares. Participant represents that Participant has consulted any tax consultants Participant deems advisable in connection with the receipt of the RSUs, the vesting and/or settlement of the RSUs, the issuance or holding of Shares allocated to the RSUs and/or the disposition of such Shares and that Participant is not relying on the Company for any tax advice.

4. **Nature of Grant.** In accepting the RSUs, Participant acknowledges, understands and agrees that:

(a) the Plan is established voluntarily by the Company, is discretionary in nature, and may be amended, suspended or terminated by the Company at any time, to the extent permitted by the Plan;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of restricted stock units, or benefits in lieu of restricted stock units, even if restricted stock units have been granted in the past;

(c) all decisions with respect to future restricted stock units or other grants, if any, will be at the sole discretion of the Company;

(d) Participant is voluntarily participating in the Plan;

(e) the RSUs and the Shares allocated to the RSUs are not intended to replace any pension rights or compensation and are outside the scope of Participant's employment contract, if any;

(f) the RSUs and the Shares allocated to the RSUs, and the income and value of same, are not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(g) unless otherwise provided in the Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor

to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares.

5. **Section 409A of the U.S. Internal Revenue Code.** All payments made and benefits provided under this Agreement are intended to be exempt from or comply with the requirements of Section 409A of the Code to the maximum extent permitted pursuant to Treasury Regulation Section 1.409A-1(b)(4) so that none of the payments or benefits will be subject to the adverse tax penalties imposed under Section 409A, and any ambiguities herein will be interpreted to be so exempt. Each tranche of RSUs that vests, or is scheduled to vest, pursuant to the Grant Notice shall be designated as a “separate payment” for purposes of Treasury Regulation Section 1.409A-2(b)(2). Notwithstanding anything in the Plan or this Agreement to the contrary, if the vesting of all or a portion of any unvested RSUs is accelerated in connection with the termination of Participant’s status as a Service Provider (provided that such termination is a “separation from service” within the meaning of Section 409A, as determined by the Company), other than due to death, and if both (a) the Participant is a “specified employee” within the meaning of Section 409A of the Code at the time of the termination of Participant’s status as a Service Provider, and (b) the payment of such accelerated RSUs would result in the imposition of additional tax under Section 409A of the Code if paid to the Participant within the six (6) month period following the termination of Participant’s status as a Service Provider, then the payment of such accelerated RSUs will not be made until the date that is six (6) months and one (1) day following the date of the termination of Participant’s status as a Service Provider, unless the Participant dies following the termination of such Participant’s status as a Service Provider, in which case, the RSUs will be paid in Shares to the Participant’s estate as soon as practicable following Participant’s death. In no event will the Company reimburse Participant for any taxes or other penalties that may be imposed on Participant as a result of Section 409A and, by accepting the RSUs, Participant hereby indemnifies the Company for any liability that arises as a result of Section 409A.

6. **No Advice Regarding Grant.** The Company is not providing any tax, legal or financial advice, nor is the Company making any recommendations regarding Participant’s participation in the Plan, or Participant’s receipt of the RSUs, the vesting or settlement of the RSUs or the Shares allocated thereto or the sale of such Shares. Participant is hereby advised to consult with Participant’s own personal tax, legal and financial advisors regarding Participant’s participation in the Plan and the RSUs before accepting the RSUs or otherwise taking any action related to the RSUs or the Plan.

7. **Data Privacy.**

*In connection with this Agreement and Participant’s participation in the Plan, the Company Group, or another third party acting on its behalf, will collect, use or otherwise process “personal information” or “personal data,” as such terms are defined under applicable U.S. federal and state privacy laws and, if applicable, the privacy laws in other jurisdictions (collectively, “personal information”), that it has collected about the Participant or which has otherwise been provided by the Participant including identifiers, such as Participant’s name, home address and social security number or other identification number, as well as Participant’s telephone number, email address, driver’s license number, passport number, date of birth and nationality, and other professional or employment-related information, such as salary, job title, any Shares or directorships held in the Company, details of all Awards or any other entitlement to Shares awarded, canceled, exercised, vested, unvested or outstanding in Participant’s favor, including, as the case may be, sensitive information pertaining to disability claims (the foregoing, collectively, “Data”), to the extent necessary for the sole business purpose of implementing, administering and managing the Plan. Participant must ensure that any Data provided to the Company Group is accurate and*

*up to date, and Participant should promptly notify the Company Group if and when Participant becomes aware that any such Data is no longer accurate or up to date.*

*By accepting this Agreement and participating in the Plan, Participant hereby explicitly and unambiguously (i) acknowledges that they have read and understood this Section 7 (the “Privacy Notice”) and (ii) consents to the collection, use, disclosure or transfer, in electronic or other form, of Data as described in the Privacy Notice and any other RSU grant materials by and among the entities in the Company Group, or as otherwise disclosed herein, for the purpose of implementing, administering and managing Participant’s participation in the Plan.*

*Unless the Participant has otherwise provided their affirmative consent, the Company Group will not “sell,” as that term is defined by the California Consumer Privacy Act and its implementing regulations or by other applicable state privacy laws, any Data. Participant understands that Data will be disclosed and/or transferred to a third party stock plan service provider as may be selected by the Company, presently or in the future, which may be assisting the Company with the implementation, administration and management of the Plan, to the extent necessary and for the sole purpose of the administration and management of the Plan. Such third party stock plan service provider may in turn use the services of their affiliates or third party service providers to process Data where necessary or appropriate.*

*Participant understands that he or she is providing the consents herein on a purely voluntary basis. If Participant does not consent, or if Participant later seeks to revoke Participant’s consent, or instructs the Company to cease the processing of the Data, Participant’s status as a Service Provider will not be adversely affected; the only adverse consequence of refusing or withdrawing Participant’s consent or instructing the Company to cease processing, is that the Company would not be able to grant Participant RSUs or other equity awards or administer or maintain such awards. Therefore, Participant understands that refusing or withdrawing Participant’s consent may affect Participant’s ability to participate in the Plan.*

*For more information regarding the Company Group’s collection or processing of Data, please contact Participant’s local human resources representative.*

#### 8. Miscellaneous.

(h) **Governing Law and Venue.** This Agreement and all acts and transactions pursuant hereto and the rights and obligations of the parties hereto shall be governed, construed and interpreted in accordance with the laws of the State of Delaware, without giving effect to principles of conflicts of law. For purposes of any action, lawsuit or other proceedings brought to enforce this Agreement, relating to it, or arising from it, the parties hereby submit and consent to the sole and exclusive jurisdiction of the Court of Chancery of the State of Delaware located in Wilmington, Delaware (or, if the Court of Chancery of the State of Delaware declines to accept jurisdiction over a particular matter, any state court located in Wilmington, Delaware or the United States District Court for the District of Delaware) and appellate courts thereof, and no other courts, where this grant is made and/or to be performed.

(i) **Entire Agreement; Enforcement of Rights; Amendment.** This Agreement, together with the Plan and the Grant Notice, sets forth the entire agreement and understanding of the parties relating to the subject matter herein and merges all prior or contemporaneous discussions between them. Except as contemplated by the Plan, no modification of or amendment to this Agreement, nor any waiver of any rights under this Agreement, shall be effective unless in writing signed by the parties to this Agreement to the extent it would materially and adversely affect the rights of Participant. The failure by either

party to enforce any rights under this Agreement shall not be construed as a waiver of any rights of such party. Notwithstanding anything to the contrary in the Plan or this Agreement, the Company reserves the right to revise this Agreement as it deems necessary or advisable, in its sole discretion and without the consent of Participant, to comply with Code Section 409A or to otherwise avoid imposition of any additional tax or income recognition under Section 409A of the Code in connection with the RSUs.

(j) **Severability.** If one or more provisions of this Agreement, the Grant Notice or the Plan are held to be unenforceable under Applicable Laws, the parties agree to renegotiate such provision in good faith. In the event that the parties do not reach a mutually agreeable and enforceable replacement for such provision, then (i) such provision shall be excluded from this Agreement, the Grant Notice and the Plan, (ii) the balance of the Agreement, the Grant Notice and the Plan shall be interpreted as if such provision were so excluded and (iii) the balance of the Agreement, the Grant Notice and the Plan shall be enforceable in accordance with its terms.

(k) **Imposition of Other Requirements.** The Company reserves the right to impose other requirements on Participant's participation in the Plan, on the RSUs and on any Shares allocated to the RSUs, to the extent the Company determines it is necessary or advisable for legal or administrative reasons, and to require Participant to sign any additional agreements or undertakings that may be necessary to accomplish the foregoing.

(l) **Notices.** Any notice, demand or request required or permitted to be given under this Agreement shall be in writing and shall be deemed sufficient when delivered personally or by overnight courier or sent by email or fax, or forty-eight (48) hours after being deposited in the U.S. mail or a comparable foreign mail service, as certified or registered mail with postage or shipping charges prepaid, addressed to the party to be notified at such party's address as set forth on the signature page, as subsequently modified by written notice, or if no address is specified on the signature page, at the most recent address, email or fax number set forth in the Company's books and records.

(m) **Counterparts.** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument. Facsimile, email or other electronic execution and delivery of this Agreement (including but not limited to execution by electronic signature or click-through electronic acceptance) shall constitute valid and binding execution and delivery for all purposes and shall be deemed to be, and have the effect of, an original signature.

(n) **Successors and Assigns.** The rights and benefits of this Agreement shall inure to the benefit of, and be enforceable by, the Company's successors and assigns. The rights and obligations of Participant under this Agreement may only be assigned with the prior written consent of the Company.

(o) **Electronic Delivery.** The Company may, in its sole discretion, decide to deliver to Participant by email or any other electronic means any documents, elections or notices related to this Agreement, the RSUs, the Shares allocated to the RSUs, Participant's current or future participation in the Plan, securities of the Company or any member of the Company Group or any other matter, including documents, elections and/or notices required to be delivered to Participant by applicable securities law or any other Applicable Laws or the Company's certificate of incorporation or bylaws. By accepting this Agreement, whether electronically or otherwise, Participant hereby consents to receive such documents and notices by such electronic delivery and agrees to participate in the Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company,

including but not limited to the use of electronic signatures or click-through electronic acceptance of terms and conditions.