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

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): March 08, 2023**

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**Nuburu, Inc.**

(Exact name of Registrant as Specified in Its Charter)

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**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**001-39489**  
(Commission File Number)

**85-1288435**  
(IRS Employer  
Identification No.)

**7442 S Tucson Way  
Suite 130  
Centennial, Colorado**  
(Address of Principal Executive Offices)

**80112**  
(Zip Code)

**Registrant's Telephone Number, Including Area Code: (720) 767-1400**

**Not Applicable**

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.0001 per share	BURU	NYSE American LLC
Redeemable warrants, each whole warrant exercisable for one share of Common Stock at an exercise price of \$11.50	BURU WS	NYSE American LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§ 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§ 240.12b-2 of this chapter).

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 13(a) of the Exchange Act.

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## INTRODUCTORY NOTE

On January 31, 2023, Nuburu, Inc., a Delaware corporation f/k/a Tailwind Acquisition Corp. (the “Company”), consummated the previously announced business combination (the “Business Combination”) pursuant to that certain Business Combination Agreement, dated August 5, 2022, by and among the Company, Compass Merger Sub, Inc., and Nuburu Subsidiary, Inc., a Delaware corporation f/k/a Nuburu, Inc. (“Legacy Nuburu”), following approval thereof at a special meeting of Nuburu’s stockholders held on December 27, 2022.

Unless the context requires otherwise, references to “Tailwind” are to the Company prior to the Business Combination.

### Item 2.02 Results of Operations and Financial Condition.

On March 8, 2023, the Company issued a press release announcing financial results for Tailwind for the year ended December 31, 2022. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

The information furnished in this Item 2.02 and Exhibit 99.1 of this Current Report on Form 8-K shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

### Item 9.01 Financial Statements and Exhibits.

Exhibit Number	Description
99.1	<a href="#">Press Release, dated March 8, 2023</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Nuburu, Inc.

Date: March 8, 2023

By: /s/ Brian Knaley  
Name: Brian Knaley  
Title: Chief Financial Officer

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## NUBURU, Inc. Announces Full Year 2022 Financial Results for Tailwind Acquisition Corp.

CENTENNIAL, Colo. – March 8, 2023 – NUBURU Inc. (“NUBURU” or the “Company”) (NYSE American: BURU), a leading innovator in high-power and high-brightness industrial blue laser technology, today announced the financial results for the fiscal year ended December 31, 2022 for the Company, which was then known as Tailwind Acquisition Corp. (“Tailwind”), a special purpose acquisition company.

As previously announced on January 31, 2023, Tailwind and the company then known as NUBURU, Inc. completed their business combination (the “Business Combination”). Following the Business Combination the combined company operates and will disclose its financial results under the “NUBURU, Inc.” name.

### Full Year Financial Highlights (Unaudited)

- Net income of \$11.1 million for the year ended December 31, 2022 compared to \$17.8 million for the year ended December 31, 2021. The reduction in net income is primarily attributed to the year over year decline in fair value of warrant liabilities which was partially offset by the narrowed loss from operations.

- Cash and marketable securities held in Trust Account of \$33.0 million as of December 31, 2022 compared to \$334.4 million as of December 31, 2021. The reduction in cash and marketable securities held in Trust Account is due to the redemption of 30.2 million shares of Class A common stock for cash at a redemption price of approximately \$10.03 per share during the year.

### About NUBURU

Founded in 2015, NUBURU is a developer and manufacturer of industrial blue lasers that leverage fundamental physics and their high-brightness, high-power design to produce faster, higher quality welds and parts than current lasers can provide in laser welding and additive manufacturing of copper, gold, aluminum and other industrially important metals. NUBURU’s industrial blue lasers produce minimal to defect-free welds that are up to eight times faster than the traditional approaches — all with the flexibility inherent to laser processing.

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**TAILWIND ACQUISITION CORP.**  
**CONSOLIDATED BALANCE SHEETS**  
**(UNAUDITED)**

	December 31,	
	2022	2021
<b>ASSETS</b>		
Current Assets		
Cash	\$ 4,749	\$ 479,694
Prepaid expenses	80,875	111,667
Total Current Assets	85,624	591,361
Cash and marketable securities held in Trust Account	33,034,062	334,441,194
<b>TOTAL ASSETS</b>	<b>\$ 33,119,686</b>	<b>\$ 335,032,555</b>
<b>LIABILITIES, CLASS A STOCK SUBJECT TO POSSIBLE REDEMPTION AND STOCKHOLDERS' DEFICIT</b>		
Current liabilities		
Accounts payable and accrued expenses	\$ 4,992,362	\$ 3,867,106
Accrued offering costs	—	109,000
Income taxes payable	88,204	—
Class A common stock redemption payable	29,554,443	—
Total Current Liabilities	34,635,009	3,976,106
Convertible note - related party	600,000	—
Warrant liabilities	1,848,755	13,733,608
Deferred underwriting fee payable	11,697,550	11,697,550
<b>Total Liabilities</b>	<b>48,781,314</b>	<b>29,407,264</b>
<b>Commitments and Contingencies</b>		
Class A common stock subject to possible redemption; 500,000,000 shares authorized, 316,188 and 33,421,570 shares issued and outstanding at \$10.13 and \$10.00 per share as of December 31, 2022 and 2021; 2,916,653 shares redeemed but unpaid as of December 31, 2022	3,203,933	334,215,700
<b>Stockholders' Deficit</b>		
Preferred Stock, \$0.0001 par value; 1,000,000 shares authorized; none issued and outstanding	—	—
Class A common stock, \$0.0001 par value; 500,000,000 shares authorized; no shares issued and outstanding (excluding 3,232,841 and 33,421,570 shares subject to possible redemption) as of December 31, 2022 and 2021, respectively	—	—
Class B common stock, \$0.0001 par value; 50,000,000 shares authorized; and 8,355,393 shares issued and outstanding as of December 31, 2022 and 2021	836	836
Accumulated deficit	(18,866,397)	(28,591,245)
<b>Total Stockholders' Deficit</b>	<b>(18,865,561)</b>	<b>(28,590,409)</b>
<b>TOTAL LIABILITIES, CLASS A STOCK SUBJECT TO POSSIBLE REDEMPTION AND STOCKHOLDERS' DEFICIT</b>	<b>\$ 33,119,686</b>	<b>\$ 335,032,555</b>

**TAILWIND ACQUISITION CORP.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(UNAUDITED)**

	For the Year Ended December 31,		For the Period from May 29, 2020 (inception) through December 31, 2020
	2022	2021	
Formation and operational costs	\$ 1,958,641	\$ 5,572,066	\$ 387,335
<b>Loss from operations</b>	<b>(1,958,641)</b>	<b>(5,572,066)</b>	<b>(387,335)</b>
Other income (expense):			
Interest earned on marketable securities held in Trust Account	1,573,401	120,063	105,431
Transaction costs associated with the Initial Public Offering	—	—	(715,720)
Change in fair value of warrant liabilities	11,884,853	23,241,491	(16,902,902)
Total other income (expense), net	13,458,254	23,361,554	(17,513,191)
Income before provision for income taxes	11,499,613	17,789,488	(17,900,526)
Provision for income taxes	(358,204)	—	—
<b>Net income (loss)</b>	<b>\$ 11,141,409</b>	<b>\$ 17,789,488</b>	<b>\$ (17,900,526)</b>
Weighted average shares outstanding, Class A common stock	24,075,470	33,421,570	18,333,191
<b>Basic and diluted income (loss) per share, Class A common stock</b>	<b>\$ 0.34</b>	<b>\$ 0.43</b>	<b>\$ (0.68)</b>
Weighted average shares outstanding, Class B common stock	8,355,393	8,355,393	7,969,220
<b>Basic and diluted net income (loss) per share, Class B common stock</b>	<b>\$ 0.34</b>	<b>\$ 0.43</b>	<b>\$ (0.68)</b>

**NUBURU - Media Contact**

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