

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

**FORM F-1
REGISTRATION STATEMENT**

*Under
The Securities Act of 1933*

GigaCloud Technology Inc

(Exact name of Registrant as specified in its charter)

Not Applicable
(Translation of Registrant's name into English)

Cayman Islands
(State or other jurisdiction of
incorporation or organization)

5961
(Primary Standard Industrial
Classification Code Number)

Not Applicable
(I.R.S. Employer
Identification Number)

Unit A, 12/F, Shun Ho Tower
24-30 Ice House Street
Central
Hong Kong
+852 2369-8219

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

Cogency Global Inc.
122 East 42nd Street, 18th Floor
New York, NY 10168
+1 800-221-0102

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

Copies to:

Benjamin Su, Esq.
Daying Zhang, Esq.
Latham & Watkins LLP
18th Floor, One Exchange Square
8 Connaught Place, Central
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Anthony W. Basch, Esq.
Alexander W. Powell, Esq.
Kaufman & Canoles, P.C.
Two James Center, 14th Floor
1021 East Cary St.
Richmond, Virginia 23219
+1 (804) 771-5700

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

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, or the Securities Act, 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. 333-266058

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 an emerging growth company as defined in Rule 405 of the Securities Act of 1933.

Emerging growth company

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, 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.

The 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.

[†] The term "new or revised financial accounting standard" refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) and General Instruction V to Form F-1, both promulgated under the Securities Act of 1933, as amended. The contents of the Registration Statement on Form F-1 (File No. 333-266058), initially filed by GigaCloud Technology Inc (the “Company”) with the Securities and Exchange Commission (the “Commission”) on July 8, 2022, which was declared effective by the Commission on August 17, 2022, including all amendments, supplements and exhibits thereto and each of the documents filed by the Company with the Commission and incorporated or deemed to be incorporated therein, are incorporated herein by reference.

The required opinions and consents are listed on an Exhibit Index attached hereto.

EXHIBITS INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
5.1	<u>Opinion of Maples and Calder (Hong Kong) LLP regarding the validity of the ordinary shares being registered</u>
23.1	<u>Consent of KPMG Huazhen LLP, an independent registered public accounting firm</u>
23.2	<u>Consent of Maples and Calder (Hong Kong) LLP (included in Exhibit 5.1)</u>
24.1	<u>Powers of Attorney (incorporated by reference to Exhibit 24.1 to the Registration Statement on Form F-1 of GigaCloud Technology Inc (File No. 333-266058) initially filed with the Securities and Exchange Commission on July 8, 2022)</u>
107	<u>Filing Fee Table</u>

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-1 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Hong Kong, on August 17, 2022.

GigaCloud Technology Inc

By: /s/ Larry Lei Wu

Name: Larry Lei Wu

Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Larry Lei Wu</u> Name: Larry Lei Wu	Chairman of the Board of Directors and Chief Executive Officer (principal executive officer)	August 17, 2022
<u>*</u> Name: Xin Wan	Director and Chief Technology Officer	August 17, 2022
<u>*</u> Name: Frank Lin	Director	August 17, 2022
<u>*</u> Name: Xing Huang	Director	August 17, 2022
<u>/s/ Kwok Hei David Lau</u> Name: Kwok Hei David Lau	Chief Financial Officer (principal financial and accounting officer)	August 17, 2022

*By: /s/ Larry Lei Wu

Name: Larry Lei Wu

Attorney-in-Fact

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of GigaCloud Technology Inc, has signed this registration statement or amendment thereto in New York on August 17, 2022.

Authorized U.S. Representative
Cogency Global Inc.

By: /s/ Colleen A. De Vries
Name: Colleen A. De Vries
Title: Senior Vice President on behalf of Cogency
Global Inc.



Our ref RDS/784775-000001/24710171

GigaCloud Technology Inc
 PO Box 309, Uglund House
 Grand Cayman, KY1-1104
 Cayman Islands

17 August 2022

Dear Sir or Madam

GigaCloud Technology Inc

We have acted as Cayman Islands legal advisers to GigaCloud Technology Inc (the “**Company**”) in connection with the Company’s registration statement on Form F-1, including all amendments or supplements thereto (the “**Registration Statement**”), filed with the Securities and Exchange Commission (the “**Commission**”) under the U.S. Securities Act of 1933, as amended to date, which incorporates the contents of the registration statement on Form F-1 (File No. 333-266058), initially filed by the Company with the Commission on 8 July 2022, relating to the offering by the Company (the “**Offering**”) of certain of the Company’s Class A ordinary shares with a par value of US\$0.05 each (the “**Shares**”).

We are furnishing this opinion as Exhibits 5.1 and 23.2 to the Registration Statement.

1 Documents Reviewed

For the purposes of this opinion, we have reviewed only originals, copies or final drafts of the following documents:

- 1.1 The certificate of incorporation of the Company dated 29 August 2006 and the certificate of incorporation on change of name of the Company dated 12 March 2021.
- 1.2 The sixth amended and restated memorandum and articles of association of the Company as amended and restated by special resolution dated 28 February 2021 (the “**Pre-IPO Memorandum and Articles**”).
- 1.3 The seventh amended and restated memorandum and articles of association of the Company as conditionally adopted by a special resolution passed on 5 July 2022 and effective immediately prior to the completion of the Company’s initial public offering of Shares (the “**Post-offering Memorandum and Articles**”).
- 1.4 The written resolutions of the board of directors of the Company dated 5 July 2022 (the “**Directors’ Resolutions**”).
- 1.5 The written resolutions of the shareholders of the Company dated on 5 July 2022 (the “**Shareholders’ Resolutions**”).

Maples and Calder (Hong Kong) LLP

26th Floor Central Plaza 18 Harbour Road Wanchai Hong Kong
 Tel +852 2522 9333 Fax +852 2537 2955 maples.com

Resident Hong Kong Partners: Everton Robertson (Cayman Islands), Michelle Lloyd (Ireland), Aisling Dwyer (British Virgin Islands)
 Anni Ng (Victoria (Australia)), John Trehey (New Zealand), Matthew Roberts (Western Australia (Australia)), Nick Harold (England and Wales)
 Terence Ho (New South Wales (Australia)), L.K. Kan (England and Wales), W.C. Pao (England and Wales), Richard Spooner (England and Wales), Sharon Yap (New Zealand)
 Nick Stern (England and Wales), Juno Huang (Queensland (Australia)), Karen Pallas (Victoria (Australia)), Joscelyne Ainley (England and Wales), Andrew Wood (England and Wales)

Non-Resident Partners: Jonathan Green (Cayman Islands), Kieran Walsh (Cayman Islands)

Cayman Islands Attorneys at Law | British Virgin Islands Solicitors | Irish Solicitors

- 1.6 A certificate from a director of the Company, a copy of which is attached hereto (the “**Director’s Certificate**”).
- 1.7 A certificate of good standing dated 17 August 2022, issued by the Registrar of Companies in the Cayman Islands (the “**Certificate of Good Standing**”).
- 1.8 The Registration Statement.

2 Assumptions

The following opinions are given only as to, and based on, circumstances and matters of fact existing and known to us on the date of this opinion letter. These opinions only relate to the laws of the Cayman Islands which are in force on the date of this opinion letter. In giving these opinions we have relied (without further verification) upon the completeness and accuracy of the Director’s Certificate and the Certificate of Good Standing. We have also relied upon the following assumptions, which we have not independently verified:

- 2.1 Copy documents or drafts of documents provided to us are true and complete copies of, or in the final forms of, the originals.
- 2.2 The genuineness of all signatures and seals.
- 2.3 There is nothing under any law (other than the law of the Cayman Islands), and there is nothing contained in the minute book or corporate records of the Company (which we have not inspected), which would or might affect the opinions set out below.

3 Opinion

Based upon the foregoing and subject to the qualifications set out below and having regard to such legal considerations as we deem relevant, we are of the opinion that:

- 3.1 The Company has been duly incorporated as an exempted company with limited liability and is validly existing and in good standing under the laws of the Cayman Islands.
- 3.2 The authorised share capital of the Company, with effect immediately prior to the completion of the Offering, will be US\$3,000,000 divided into 60,000,000 shares of a par value of US\$0.05 each, comprising of (i) 50,673,268 Class A Ordinary Shares of a par value of US\$0.05 each and (ii) 9,326,732 Class B Ordinary Shares of a par value of US\$0.05 each.
- 3.3 The issue and allotment of the Shares have been duly authorised and when allotted, issued and paid for as contemplated in the Registration Statement, the Shares will be legally issued and allotted, fully paid and non-assessable. As a matter of Cayman Islands law, a share is only issued when it has been entered in the register of members (shareholders).
- 3.4 The statements under the caption “Taxation” in the prospectus forming part of the Registration Statement, to the extent that they constitute statements of Cayman Islands law, are accurate in all material respects and that such statements constitute our opinion.

4 Qualifications

In this opinion the phrase “non-assessable” means, with respect to shares in the Company, that a shareholder shall not, solely by virtue of its status as a shareholder, be liable for additional assessments or calls on the shares by the Company or its creditors (except in exceptional circumstances, such as involving fraud, the establishment of an agency relationship or an illegal or improper purpose or other circumstances in which a court may be prepared to pierce or lift the corporate veil).

Except as specifically stated herein, we make no comment with respect to any representations and warranties which may be made by or with respect to the Company in any of the documents or instruments cited in this opinion or otherwise with respect to the commercial terms of the transactions, the subject of this opinion.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our name under the headings “Enforceability of Civil Liabilities”, “Taxation” and “Legal Matters” and elsewhere in the prospectus included in the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the U.S. Securities Act of 1933, as amended, or the Rules and Regulations of the Commission thereunder.

Yours faithfully

/s/ Maples and Calder (Hong Kong) LLP

Maples and Calder (Hong Kong) LLP

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated March 15, 2022, except as to Note 2(b), which is as of July 8, 2022, with respect to the consolidated financial statements of GigaCloud Technology Inc, included herein and to the reference to our firm under the heading “Experts” in the prospectus.

/s/ KPMG Huazhen LLP

Shanghai, People’s Republic of China

August 17, 2022

Calculation of Filing Fee Tables

F-1MEF

(Form Type)

GigaCloud Technology Inc

(Exact Name of Registrant as Specified in its Charter)

N/A

(Translation of Registrant's Name into English)

Table 1: Newly Registered and Carry Forward 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	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	Equity	Class A ordinary shares, par value \$0.05 per share ⁽¹⁾	457(a)	563,500 ⁽¹⁾	\$12.25	\$6,902,875 ⁽²⁾	\$0.0000927	\$639.90				
Fees Previously Paid												
Carry Forward Securities												
Carry Forward Securities	N/A											
	Total Offering Amounts					\$6,902,875		\$639.90				
	Total Fees Previously Paid							—				
	Total Fee Offsets							—				
	Net Fee Due							\$639.90				

Table 2: Fee Offset Claims and Sources

	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	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

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
N/A						

Notes:

- (1) Includes (a) Class A ordinary shares that may be purchased by the underwriters pursuant to their over-allotment option to purchase additional Class A ordinary shares and (b) all Class A ordinary shares initially offered or sold outside the United States that are thereafter resold from time to time in the United States either as part of their distribution or within 40 days after the later of the effective date of this registration statement and the date the shares are first bona fide offered to the public. Offers and sales of shares outside the United States are being made pursuant to Regulation S under the Securities Act and are not covered by this registration statement.
- (2) Estimated solely for the purpose of determining the amount of the registration fee in accordance with Rule 457(a) under the Securities Act.