



2023年 第一季 法人說明會

日月光投資控股
股份有限公司

aseglobal.com

2023年4月27日

Safe Harbor Notice



This presentation contains "forward-looking statements" within the meaning of Section 27A of the United States Securities Act of 1933, as amended, and Section 21E of the United States Securities Exchange Act of 1934, as amended. Although these forward-looking statements, which may include statements regarding our future results of operations, financial condition or business prospects, are based on our own information and information from other sources we believe to be reliable, you should not place undue reliance on these forward-looking statements, which apply only as of the date of this press release. The words "anticipate," "believe," "estimate," "expect," "intend," "plan" and similar expressions, as they relate to us, are intended to identify these forward-looking statements in this presentation. These forward-looking statements are necessarily estimates reflecting the best judgment of our senior management and our actual results of operations, financial condition or business prospects may differ materially from those expressed or implied by the forward-looking statements for reasons including, among others, risks associated with cyclicity and market conditions in the semiconductor or electronic industry; changes in our regulatory environment, including our ability to comply with new or stricter environmental regulations and to resolve environmental liabilities; demand for the outsourced semiconductor packaging, testing and electronic manufacturing services we offer and for such outsourced services generally; the highly competitive semiconductor or manufacturing industry we are involved in; our ability to introduce new technologies in order to remain competitive; international business activities; our business strategy; our future expansion plans and capital expenditures; the strained relationship between the Republic of China and the People's Republic of China; general economic and political conditions; the recent shift in United States trade policies; possible disruptions in commercial activities caused by natural or human-induced disasters; fluctuations in foreign currency exchange rates; and other factors. For a discussion of these risks and other factors, please see the documents we file from time to time with the Securities and Exchange Commission, including the 2022 Annual Report on Form 20-F filed on April 10, 2023.

合併損益表

(未經會計師查核)



(新台幣百萬元)	Q1 / 2023	%	Q4 / 2022	%	Q1/ 2022	%	QoQ	YoY
營業收入淨額:								
半導體封測事業	72,524	55.4%	92,742	52.3%	82,355	57.0%	-22%	-12%
電子代工服務	57,731	44.1%	83,931	47.3%	61,163	42.4%	-31%	-6%
其它	636	0.5%	744	0.4%	873	0.6%	-15%	-27%
營業收入淨額合計	130,891	100.0%	177,417	100.0%	144,391	100.0%	-26%	-9%
營業毛利	19,339	14.8%	34,099	19.2%	28,471	19.7%	-43%	-32%
營業淨利 (淨損)	7,695	5.9%	19,774	11.1%	16,113	11.2%	-61%	-52%
稅前淨利 (淨損)	7,870	6.0%	20,212	11.4%	16,663	11.5%	-61%	-53%
所得稅利益 (費用)	(1,777)	-1.4%	(3,596)	-2.0%	(3,278)	-2.3%		
非控制權益	(276)	-0.2%	(886)	-0.5%	(478)	-0.3%		
歸屬於本公司業主之淨利	5,817	4.4%	15,730	8.9%	12,907	8.9%	-63%	-55%
基本每股盈餘 (新台幣元)	1.36		3.77		3.01		-64%	-55%
稀釋每股盈餘 (新台幣元)	1.30		3.57		2.92		-64%	-56%

管理階層補充說明^{1&2}:

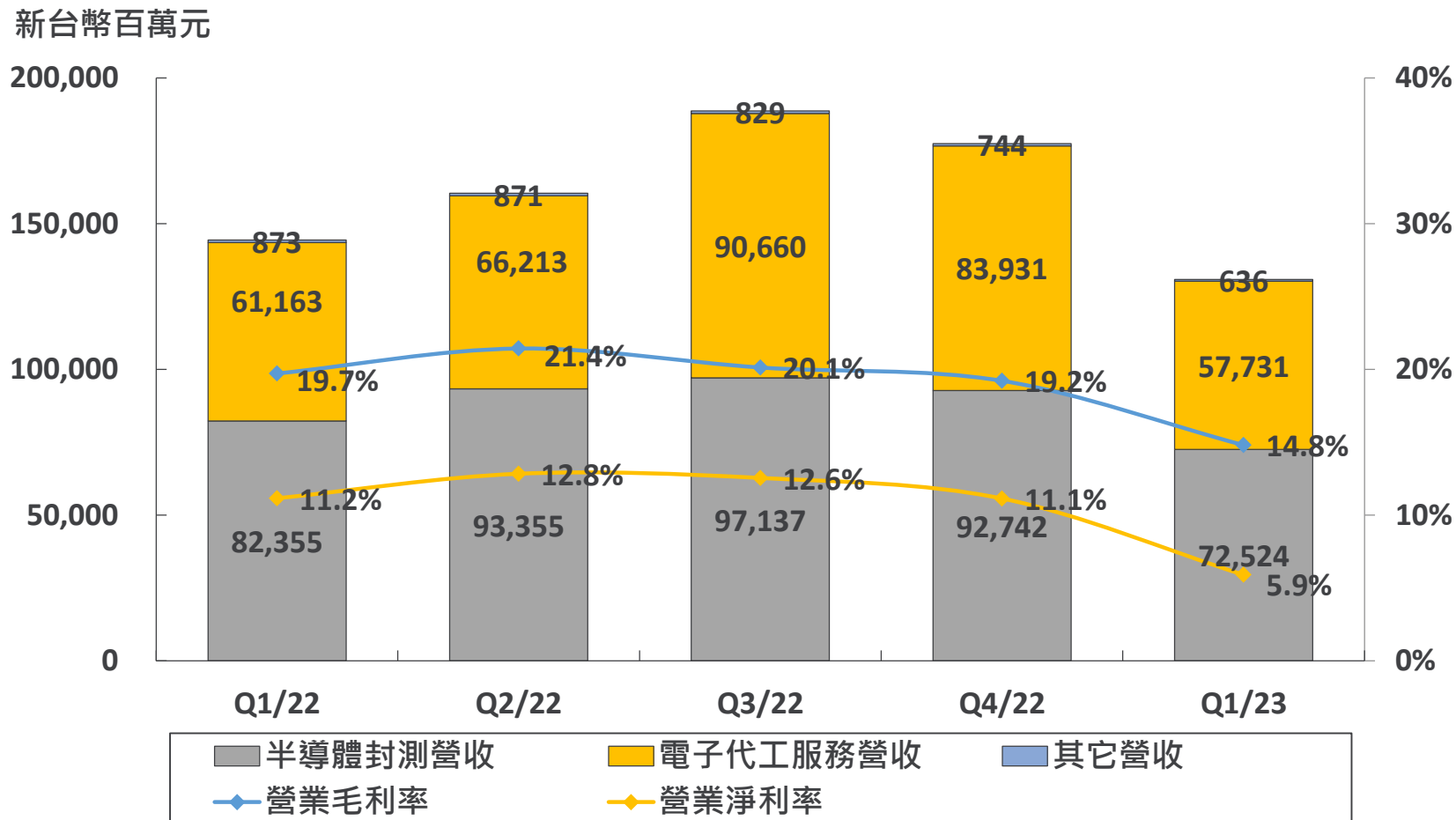
營業毛利 - 不含購買價格分攤費用	20,256	15.5%	35,017	19.7%	29,391	20.4%	-42%	-31%
營業淨利 - 不含購買價格分攤費用	8,874	6.8%	20,954	11.8%	17,295	12.0%	-58%	-49%
歸屬於本公司業主之淨利 - 不含購買價格分攤費用	6,980	5.3%	16,894	9.5%	14,070	9.7%	-59%	-50%
基本每股盈餘 (新台幣元) - 不含購買價格分攤費用	1.63		4.05		3.28		-60%	-50%

1:購買價格分攤費用係日月光半導體和矽品換股案會計處理認列之購買溢價，分攤至不動產、廠房及設備、無形資產及使用權資產，使資產價值增加而產生之損益影響。排除購買價格分攤產生之折舊、攤銷及其他費用，於2023年第1季、2022年第4季及2022年第1季皆為新台幣11.3億。

2:購買價格分攤費用係環電收購Asteelflash會計處理認列之購買溢價，分攤至不動產、廠房及設備、無形資產、使用權資產及遞延所得稅負債，使資產或負債價值增加而產生之損益影響。排除購買價格分攤產生之折舊、攤銷、其它費用及所得稅利益，於2023年第1季、2022年第4季及2022年第1季皆為新台幣0.4億。

合併業務

(未經會計師查核)



半導體封裝測試損益表

(未經會計師查核)



(新台幣百萬元)	Q1 / 2023	%	Q4 / 2022	%	Q1 / 2022	%	QoQ	YoY
營業收入淨額:								
封裝	60,770	82.9%	78,119	82.8%	69,921	83.2%	-22%	-13%
測試	11,407	15.6%	14,676	15.6%	12,583	15.0%	-22%	-9%
材料直接銷售	1,106	1.5%	1,486	1.6%	1,479	1.8%	-26%	-25%
其它	36	0.0%	41	0.0%	42	0.0%	-12%	-14%
營業收入淨額合計	73,319	100.0%	94,322	100.0%	84,025	100.0%	-22%	-13%
營業毛利	14,749	20.1%	26,193	27.8%	23,101	27.5%	-44%	-36%
營業淨利 (淨損)	6,409	8.7%	15,778	16.7%	14,012	16.7%	-59%	-54%

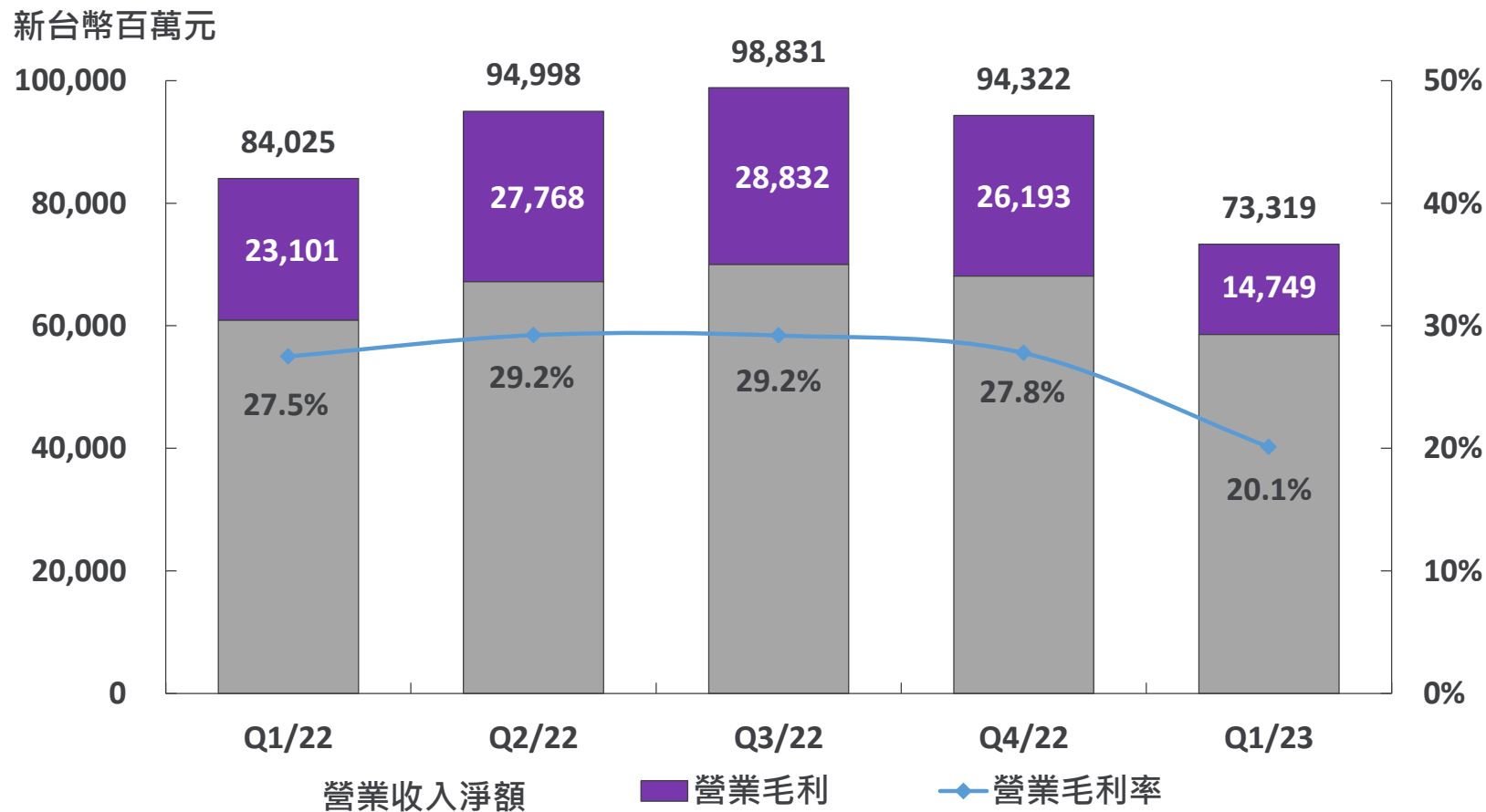
管理階層補充說明¹:

營業毛利 - 不含購買價格分攤費用	15,624	21.3%	27,069	28.7%	23,979	28.5%	-42%	-35%
營業淨利 - 不含購買價格分攤費用	7,534	10.3%	16,904	17.9%	15,140	18.0%	-55%	-50%

1:購買價格分攤費用係日月光半導體和矽品換股案會計處理認列之購買溢價，分攤至不動產、廠房及設備、無形資產及使用權資產，使資產價值增加而產生之損益影響。排除購買價格分攤產生之折舊、攤銷及其他費用，於2023年第1季、2022年第4季及2022年第1季皆為新台幣11.3億。

半導體封測業務

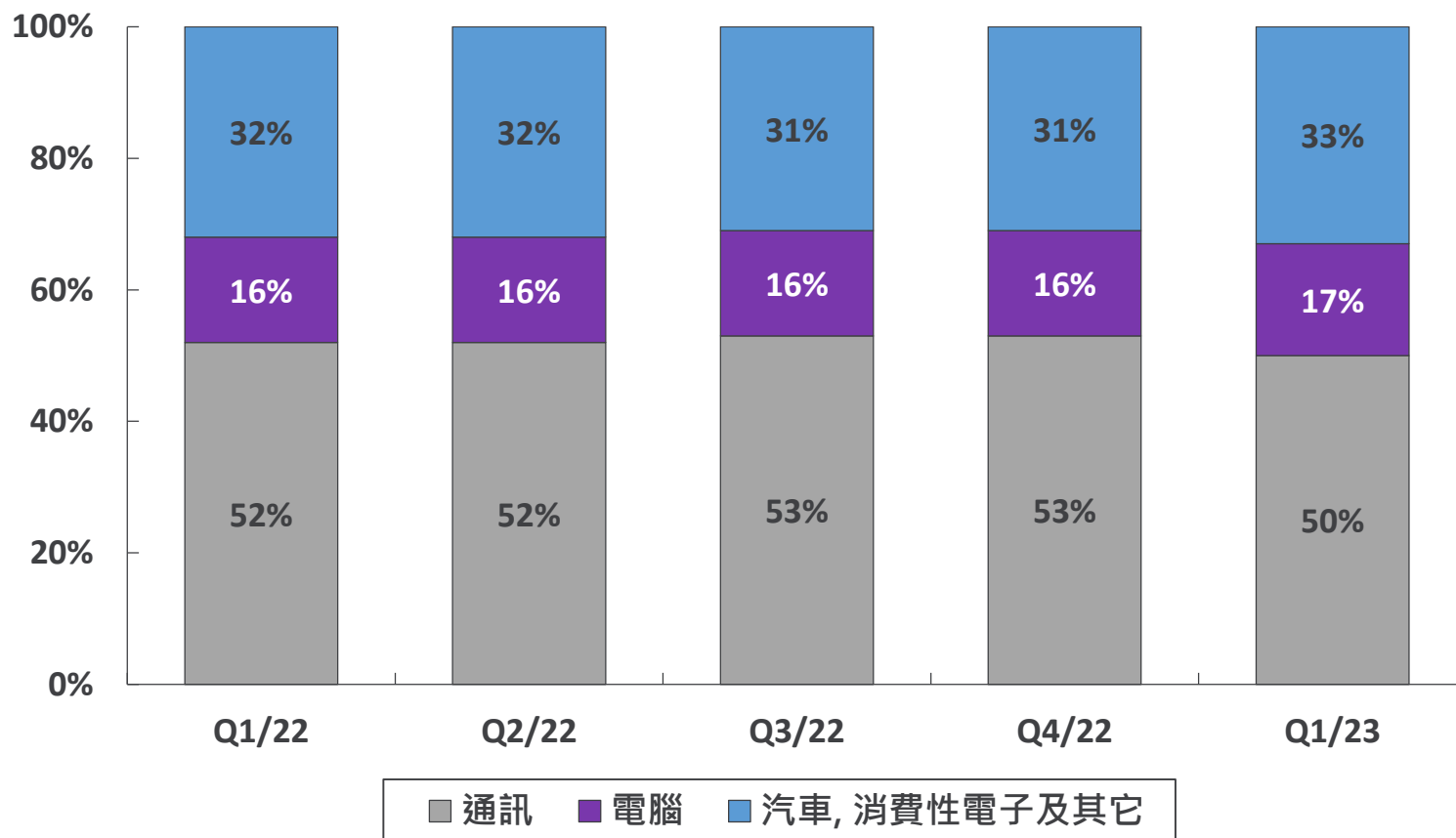
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半導體封測營收

產品應用別佔比

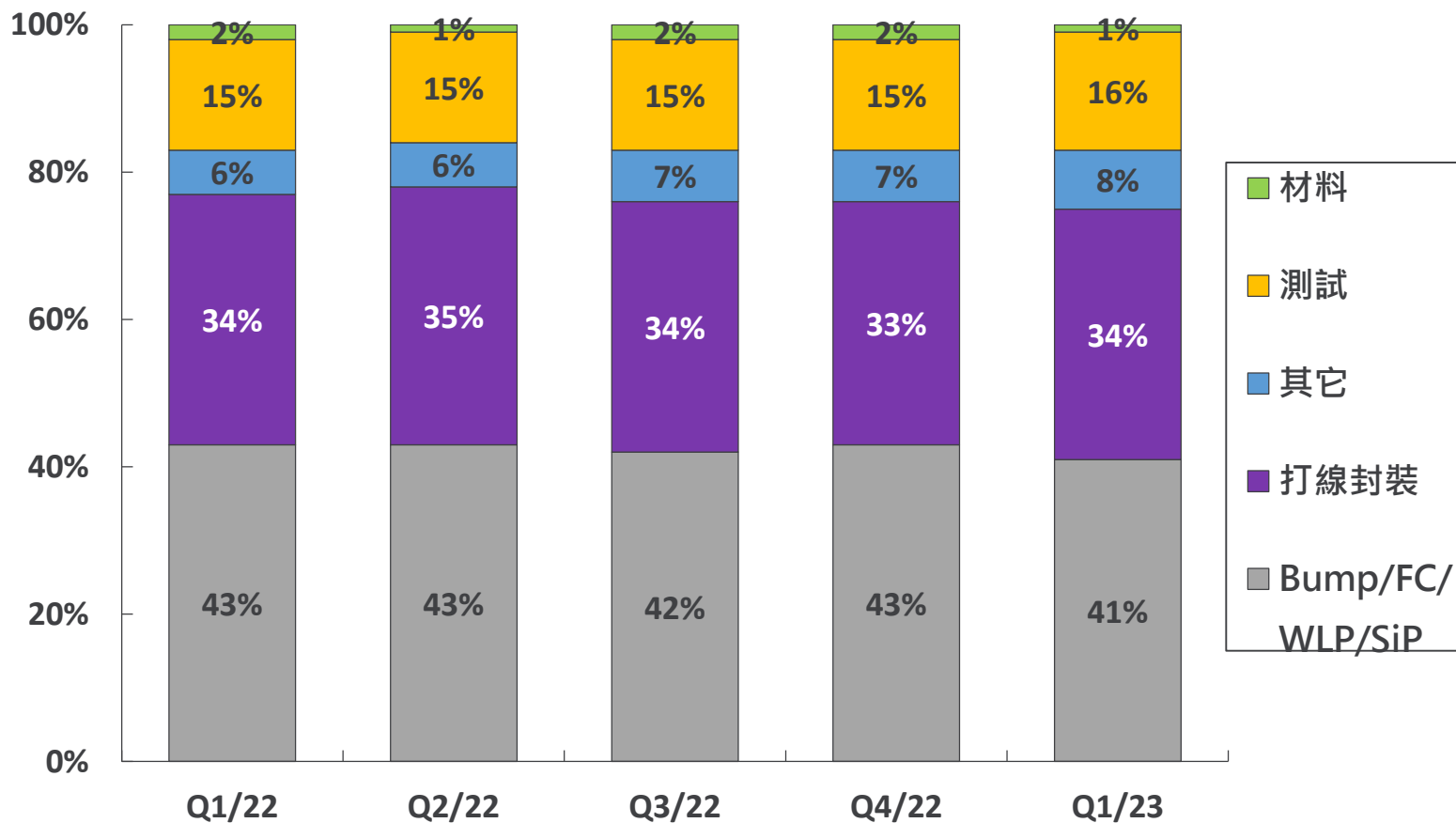
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半導體封測營收

封測業務產品組合

(未經會計師查核)



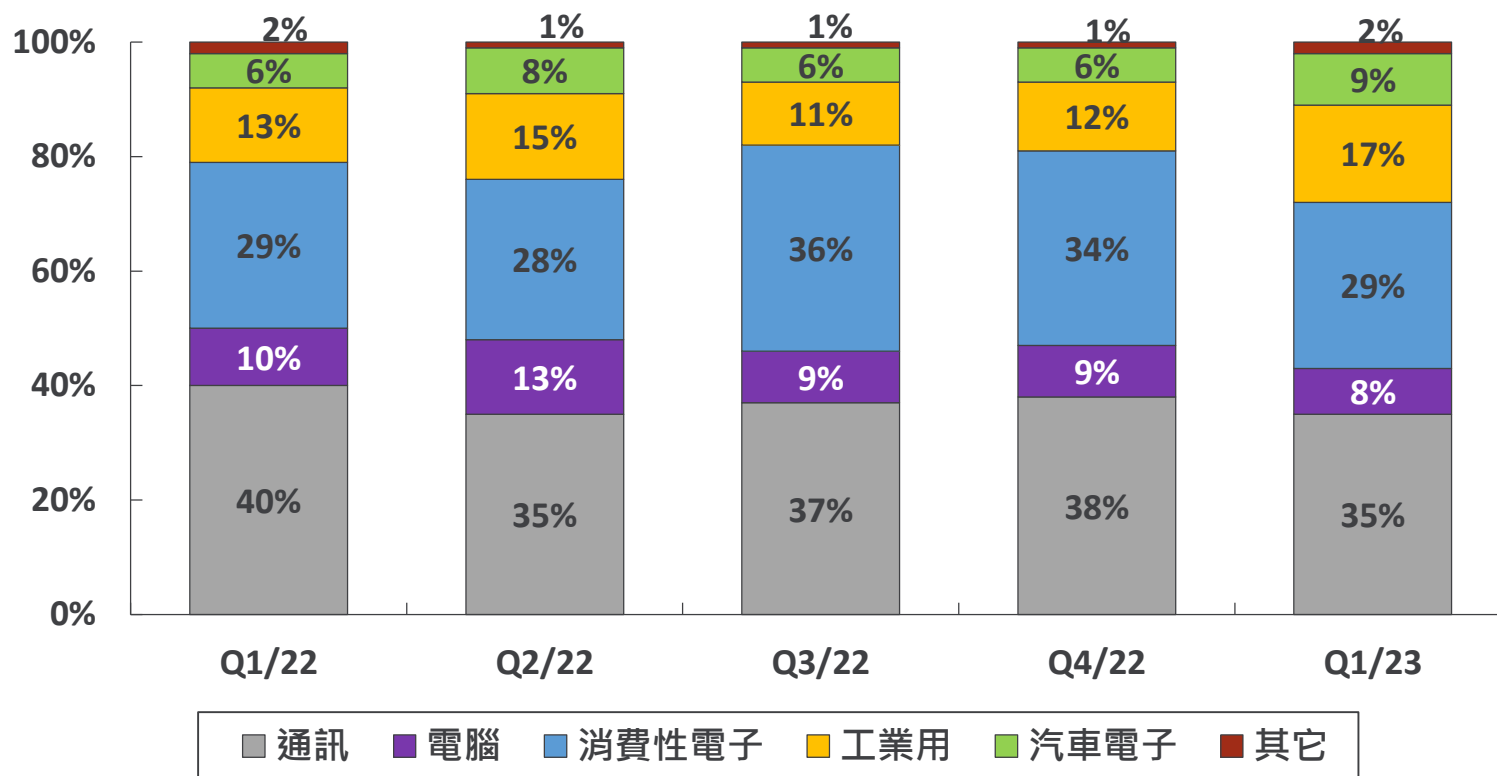
電子代工服務業務



損益表及產品應用別佔比

(未經會計師查核)

(新台幣百萬元)	Q1 / 2023	%	Q4 / 2022	%	Q1 / 2022	%	QoQ	YoY
電子代工服務營業收入淨額	57,733	100.0%	83,933	100.0%	61,166	100.0%	-31%	-6%
營業毛利	4,567	7.9%	7,803	9.3%	5,380	8.8%	-41%	-15%
營業淨利 (淨損)	1,325	2.3%	3,959	4.7%	2,200	3.6%	-67%	-40%



重要資產負債表項目及財務指標

(未經會計師查核)



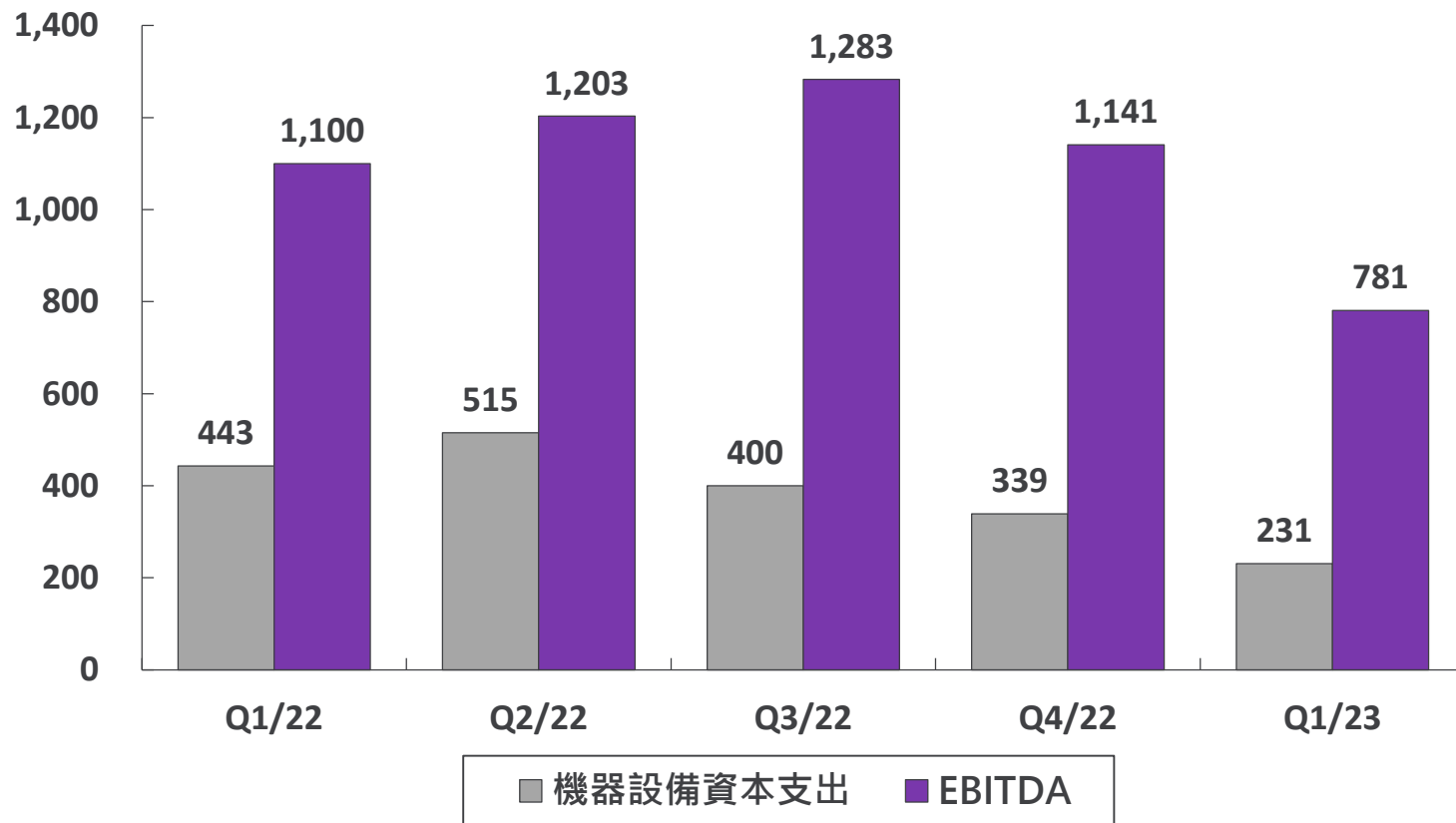
(新台幣百萬元)	2023/03/31	2022/12/31
現金及約當現金	\$62,056	\$58,040
金融資產 - 流動	6,317	7,560
金融資產 - 非流動及採用權益法之投資	24,352	22,909
不動產、廠房及設備	266,005	268,235
資產總計	675,440	707,068
短期借款	45,158	46,731
一年內到期之應付公司債	7,298	4,999
一年內到期之長期借款	4,701	5,042
應付公司債	38,837	42,851
長期借款及長期應付票券	86,752	94,948
付息負債總計	190,300	202,279
負債總計	385,714	387,143
權益總計 (含非控制權益)	289,726	319,925
當季 EBITDA	23,765	35,855
流動比率	1.16	1.35
負債權益比率	0.42	0.43

機器設備資本支出及EBITDA

(未經會計師查核)



美金百萬元



2023年第二季業績展望*



根據對當前業務狀況的評估及匯率的假設，日月光投控2023年第二季的業績展望如下：

- 以台幣計價，封測事業今年第二季營收與毛利率將與2023年第一季相仿；
- 以台幣計價，電子代工服務今年第二季營收將較今年第一季成長中個位數百分比；
- 電子代工服務今年第二季營業利益率將較第一季增加0.5個百分點。

*: 受2019年新型冠狀病毒疫情的影響，我們的前景持續承受較高的風險。此次簡報我們所提供的營運及財務資訊為截至本次營運報告發佈日期我們當前觀點的參考依據。我們的業務、財務狀況或營運結果可能面臨更大的不利風險，因此，可能提高預期與實際結果之間存在重大差異的可能性。



Thank you

合併綜合損益表

(未經會計師查核)



(新台幣仟元)	Q1/2022	Q2/2022	Q3/2022	Q4/2022	FY/2022	Q1/2023
營業收入	144,390,827	160,439,019	188,625,557	177,417,239	670,872,642	130,891,073
營業成本	115,919,599	126,051,460	150,653,584	143,317,989	535,942,632	111,551,750
帳列營業成本項下之購買價格分攤費用	920,316	918,661	916,426	917,737	3,673,140	917,384
營業毛利	28,471,228	34,387,559	37,971,973	34,099,250	134,930,010	19,339,323
營業毛利-不含購買價格分攤費用	29,391,544	35,306,220	38,888,399	35,016,987	138,603,150	20,256,707
營業費用	12,358,395	13,782,006	14,289,270	14,324,758	54,754,429	11,643,749
帳列營業費用項下之購買價格分攤費用	261,477	261,428	261,109	261,723	1,045,737	261,948
營業淨利	16,112,833	20,605,553	23,682,703	19,774,492	80,175,581	7,695,574
營業淨利-不含購買價格分攤費用	17,294,626	21,785,642	24,860,238	20,953,952	84,894,458	8,874,906
營業外收入(支出)	549,787	529,795	(67,443)	437,990	1,450,129	174,771
帳列營業外收入/(支出)項下之購買價格分攤費用	3,637	20,922	7,038	6,268	37,865	6,270
營業外收入/(支出)-不含購買價格分攤費用	553,424	550,717	(60,405)	444,258	1,487,994	181,041
稅前淨利	16,662,621	21,135,348	23,615,261	20,212,482	81,625,712	7,870,345
帳列稅前淨利項下之購買價格分攤費用總額	1,185,430	1,201,011	1,184,573	1,185,728	4,756,742	1,185,602
稅前淨利-不含購買價格分攤費用	17,848,051	22,336,359	24,799,834	21,398,210	86,382,454	9,055,947
所得稅費用	3,277,505	4,478,602	5,046,341	3,596,127	16,398,575	1,777,556
帳列所得稅費用項下之購買價格分攤費用	(13,081)	(16,957)	(12,653)	(13,164)	(55,855)	(13,652)
所得稅費用-不含購買價格分攤費用	3,290,586	4,495,559	5,058,994	3,609,291	16,454,430	1,791,208
非控制權益淨利	477,834	668,595	1,104,295	885,919	3,136,643	275,624
帳列非控制權益淨利項下之購買價格分攤費用	9,074	10,913	8,619	9,015	37,621	9,332
非控制權益淨利-不含購買價格分攤費用	486,908	679,508	1,112,914	894,934	3,174,264	284,956
歸屬於本公司業主之淨利	12,907,282	15,988,151	17,464,625	15,730,436	62,090,494	5,817,165
帳列歸屬於本公司業主之淨利項下之購買價格分攤費用	1,163,275	1,173,141	1,163,301	1,163,549	4,663,266	1,162,618
歸屬於本公司業主之淨利-不含購買價格分攤費用	14,070,557	17,161,292	18,627,926	16,893,985	66,753,760	6,979,783
購買價格分攤費用總額	1,172,349	1,184,054	1,171,920	1,172,564	4,700,887	1,171,950
基本每股盈餘(新台幣元)	3.01	3.69	4.03	3.77	14.53	1.36
基本每股盈餘(新台幣元)-不含購買價格分攤費用	3.28	3.97	4.30	4.05	15.62	1.63
稀釋每股盈餘(新台幣元)	2.92	3.61	3.92	3.57	13.94	1.30
稀釋每股盈餘(新台幣元)-不含購買價格分攤費用	3.19	3.88	4.18	3.84	15.02	1.57