

**Greenhouse Gas Verification Statement Number
F530101/GUR/EHS/C000073**

The inventory of Greenhouse Gas emissions in the period
1st January 2018 – 31st December 2018 for

**AMKOR TECHNOLOGY PHILIPPINES, INC.
(P1 & P3P4)**

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

**WRI/WBCSD Greenhouse Gas Protocol – A
Corporate Accounting and Reporting
Standard**

To represent a total amount of:

206,407 tCO₂e

Direct Emissions: 1,185 tCO₂e (P1- 587 tCO₂e and P3P4- 598 tCO₂e)

Energy Indirect Emissions: 205,222 tCO₂e (P1- 105,096 tCO₂e and P3P4- 100,126 tCO₂e)

Lead Assessor: Vijaybhai Patel

Technical Reviewer: Sagar Shirsat

For the following activities:

Semiconductor packaging, design, and test services

The operational boundary was established to cover anthropogenic sources which cause direct
and indirect GHG emissions.

Verification Statement Date: 13th July 2019

Authorised by

S. Sangaran

Business Director,

SGS India Private Limited

Date: 15/07/2019

SGS India Private Limited, 226 Udyog Vihar, Phase I, Gurgaon 122 016 Haryana,
India

This Statement is not valid without the full verification scope, objectives, criteria and
findings available on pages 2 to 4 of this Statement.




Schedule Accompanying Greenhouse Gas Verification Statement Number F530101/GUR/EHS/C000073

Brief Description of Verification Process

SGS has been contracted by Amkor Technology Philippines, Inc. (ATP) for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Amkor Technology Philippines, Inc., P1: Amkor Technology Philippines, Inc. (ATP) – P1, KM 22 East Service Road, Special Economic Zone, Cupang, Muntinlupa City, Philippines 1771

P3P4: Amkor Technology Philippines, Inc. (ATP) – P3/P4, 119 North Science Avenue, Special Economic Processing Zone, Laguna Technopark, Binan Laguna, Philippines 4024; in their GHG Assertion in the form of a GHG inventory calculation spreadsheet for the reporting period 1st January 2018 – 31st December 2018 covering CO₂ equivalent emissions.

Roles and responsibilities

The management of Amkor Technology Philippines, Inc. (ATP) is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in GHG inventory calculation spreadsheet Assertion for the period 1st January 2018 – 31st December 2018.

SGS conducted a third party verification following the requirements of ISO 14064-3: 2006 of the provided CO₂ equivalent assertion in June 2019.

The assessment included a site visit Amkor Technology Philippines, Inc. (ATP), P1: Amkor Technology Philippines, Inc. (ATP) – P1, KM 22 East Service Road, Special Economic Zone, Cupang, Muntinlupa City, Philippines 1771

P3P4: Amkor Technology Philippines, Inc. (ATP) – P3/P4, 119 North Science Avenue, Special Economic Processing Zone, Laguna Technopark, Binan Laguna, Philippines 4024 during 26th June and 27th June 2019.

The verification was conducted based on the verification scope, objectives and criteria as agreed between Amkor Technology Philippines, Inc. and SGS.

Level of Assurance

The level of assurance agreed is that of reasonable assurance

Scope

Amkor Technology Philippines, Inc. has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of Greenhouse Gas Protocol within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent inventory were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of WRI/WBCSD Greenhouse Gas Protocol.



Title or description of activities:

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Semiconductor packaging, design, and test services
- Location/boundary of the activities: Amkor Technology Philippines, Inc. (P1, P3P4), site at P1: Amkor Technology Philippines, Inc. (ATP) – P1, KM 22 East Service Road, Special Economic Zone, Cupang, Muntinlupa City, Philippines 1771 and P3P4: Amkor Technology Philippines, Inc. (ATP) – P3/P4, 119 North Science Avenue, Special Economic Processing Zone, Laguna Technopark, Binan Laguna, Philippines 4024.
- Physical infrastructure, activities, technologies and processes of the organization: Manufacturing facilities, product testing facilities, storage and distribution facilities, offices
- GHG sources, sinks and/or reservoirs included:
Direct (Scope 1) – Combustion of Diesel in Generators, LPG in canteen and consumption CO2 in process

Energy Indirect (Scope 2) – Purchased electricity from national grid system

- Types of GHGs included: CO₂, for scope 1, CO₂ for scope 2.
- Directed actions: None
- GHG information for the following period was verified: 1st January 2018 – 31st December 2018
- Intended user of the verification statement: Internal, customers, general public, shareholders.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent inventory
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of WRI/WBCSD GHG Protocol.

Materiality

The materiality required of the verification was considered by SGS to be below 5%, based on the needs of the intended user of the GHG inventory.

Conclusion

Amkor Technology Philippines, Inc. provided the GHG emissions data based on the requirements of WRI/WBCSD GHG Protocol. The GHG information for the period 1st January 2018 – 31st December 2018 disclosing gross emissions of 206,407 metric tonnes of CO₂ equivalent are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.



SGS concludes with reasonable assurance that the presented CO₂ equivalent inventory is materially correct and is a fair representation of the CO₂ equivalent data and information, and is prepared following the requirements of WRI/WBCSD GHG Protocol.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the CO₂ equivalent emissions for the period 1st January 2018 – 31st December 2018 are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of Amkor Technology Philippines, Inc. as presented in the GHG inventory calculation spreadsheet for the reporting period 1st January 2018 – 31st December 2018 covering CO₂ equivalent emissions.

Note: This Statement is issued, on behalf of Client, by SGS India Private Limited ("SGS") under its General Conditions for Customised Audit Services available at <http://www.sgs.com/en/Terms-and-Conditions.aspx>. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion spreadsheets may be consulted at Amkor Technology Philippines, Inc., (P1 and P3P4) located P1: Amkor Technology Philippines, Inc. (ATP) – P1, KM 22 East Service Road, Special Economic Zone, Cupang, Muntinlupa City, Philippines 1771, P3P4: Amkor Technology Philippines, Inc. (ATP) – P3/P4, 119 North Science Avenue, Special Economic Processing Zone, Laguna Technopark, Binan Laguna, Philippines 4024. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

