

[Appendix: GHG Emission of Scope3]

Verification Scope

GHG Emissions from Purchased Goods and Services, Capital Goods, Fuel and Energy-related Activities(not include in Scope1 or Scope2), Upstream Transportation and Distribution, Waste-generation in Operation, Business Travel, Employee Commuting, Downstream Transportation and Distribution according to 「The GHG Protocol Corporate Value Chain(Scope3) Accounting and Reporting Standard of WRI/WBCSD」.

The emission calculation criteria, scope, and assumptions for each category are described in the verification report.

Data Verified

[Unit: tCO₂e/yr]

Category	Emissions in 2022
1. Purchased goods and services	1,778,921
2. Capital goods	240,258
3. Fuel-and energy-related activities (not included inscope1 or scope2)	207,523
4. Upstream transportation and distribution	31,403
5. Waste generated in operations	2,356
6. Business travel	1,678
7. Employee commuting	34,033
9. Downstream transportation and distribution	51,325
Total Emissions	2,347,495

GHG Criteria & Protocols used for Verification

This verification was performed at the request of **Amkor Technology, Inc.**, applying the following criteria and guidelines:

- Guideline for Reporting and Certification of Amounts of Emissions in the Greenhouse Gas Emission Permits Trading Scheme (Notification No. 2022-279 of the Ministry of Environment of Korea)
- CDP Climate Change Scope 3 educational materials, CDP Korea Committee (2022)
- ISO14064-1:2018, ISO 14064-3:2019
- Corporate Value Chain (Scope3) Accounting and Reporting Standard, Greenhouse Gas Protocol – 09/2011, Version 1.0
- 2006 IPCC Guidelines for National Greenhouse Gas Inventories – Revised 2006
- DEFRA/BEIS Conversion Factors 2022 database
- Ecoinvent v3.9(2022) Waste EFs
- Environmental Protection/Carbon Emissions Calculator (https://www.icao.int/environmental_protection/CarbonOffset/Pages/default.aspx) – 2022
- Global Warming Potentials – IPCC the fourth assessment report values (2007)
- US DOE, Technical Guidance Voluntary Reporting of GHG - Revised October,2010
- EPA, Optional Emissions from Commuting, Business Travel and Product Transport - 2008

The standard confidentiality principle of BSI Group Korea was applied to all verification activities.

Verification Opinion

As a result of the verification in accordance with the protocols and the best practice listed above, it is the opinion of BSI that:

- The verification was conducted with activity data and evidence provided by Amkor Technology, Inc. based on a limited level of assurance
- No material misstatement in the GHG emission calculations were detected, and relevant records were maintained appropriately
- The data quality considered to be corresponding to the international key principles for GHG emissions verification



For and on behalf of BSI:

Issue: 26/04/2023

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