

CHARTER FOR THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF
AMKOR TECHNOLOGY, INC.
(As of November 13, 2024)

PURPOSE:

The purpose of the Audit Committee (the “Audit Committee”) of the Board of Directors (the “Board”) of Amkor Technology, Inc. (the “Company”) shall be to:

- Oversee the accounting and financial reporting processes of the Company and audits of the financial statements of the Company;
- Assist the Board in oversight and monitoring of (i) the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the qualifications, independence, and performance of the independent registered public accounting firm (“independent auditors”), (iv) the performance of the Company’s internal audit function, and (v) the Company’s internal control over financial reporting;
- Provide the Board with the results of its oversight and monitoring and the recommendations derived therefrom; and
- Provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board.

In addition, the Audit Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe or as may be required by law from time to time.

COMMITTEE MEMBERSHIP:

The Audit Committee members will be appointed by the Board on the recommendation of the Nominating and Governance Committee and shall serve at the discretion of the Board. The Audit Committee will consist of at least three members of the Board, all of whom, in the judgment of the Board, shall be independent in accordance with the rules and regulations of the Securities and Exchange Commission (“SEC”) and the listing standards of the Nasdaq Global Select Market of the Nasdaq Stock Market (“Nasdaq”). Each member shall, in the judgment of the Board, have the ability to read and understand the Company’s financial statements. At least one member of the Audit Committee shall, in the judgment of the Board, be an “audit committee financial expert” in accordance with SEC rules and regulations, and at least one member (who may also serve as the

audit committee financial expert) shall, in the judgment of the Board, have accounting or related financial management expertise in accordance with Nasdaq standards. No member of the Audit Committee shall have participated in the preparation of the financial statements of the Company or any subsidiary of the Company in the past three years. In addition, Audit Committee members will satisfy any additional requirements mandated by rules and regulations of the SEC or the listing standards of the Nasdaq. The Board shall appoint the Chair of the Audit Committee.

RESPONSIBILITIES:

The responsibilities of the Audit Committee shall include:

- Pre-approving all audit services provided to the Company by the independent auditors; in this regard, the Audit Committee shall have the sole authority to approve the hiring and firing of the independent auditors, all audit engagement fees and terms, and all non-audit engagements, as may be permissible, with the independent auditors;
- Pre-approving audit-related, tax, and other non-audit services provided to the Company by the independent auditors (or subsequently approving such services in those circumstances where a subsequent approval is necessary and permissible); in this regard, the Audit Committee may designate one or more members of the Audit Committee to pre-approve audit-related, tax, and other non-audit services, provided that any pre-approval decisions from any such members will be presented to the full Audit Committee at its next regularly scheduled meeting. The Company's management shall have the authority to pre-approve certain types of audit-related, tax, and other non-audit services up to a designated dollar threshold, pursuant to established pre-approval policies; provided, that each service pre-approved by Company management is presented to the Audit Committee at its next regularly scheduled meeting and that no pre-approval shall be delegated to management of the Company except as permitted by applicable law and regulation. In considering whether to pre-approve any audit-related, tax, and other non-audit services, the Audit Committee or Company management (as the case may be) shall consider whether the provision of such services is compatible with maintaining the independence of the Company's independent auditors;
- Appointing, compensating, retaining, and overseeing the work of the independent auditors (including resolving disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work;
- Reviewing and providing guidance with respect to the external audit and the Company's relationship with its independent auditors by: (i) reviewing the independent auditors' proposed audit scope, approach and independence; (ii) obtaining, on a periodic basis, a statement from the independent auditors regarding relationships and services with the Company which may impact "independence" (as such term is defined under the Sarbanes-Oxley Act, the rules and regulations of the SEC and the Public Company Accounting Oversight Board ("PCAOB")), and to the extent there are relationships or services, monitoring and investigating them; (iii) receiving and reviewing a report by the

independent auditors describing any material issues raised by the most recent internal quality control review, or peer review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities, and any steps taken to deal with any such issues, and all relationships between the independent auditors and the Company; (iv) discussing with the Company's independent auditors the financial statements and audit findings, including any significant adjustments, critical audit matters, management judgments and accounting estimates, significant new accounting policies, critical accounting policies and practices, disagreements with management, matters required to be discussed by Statement on Auditing Standards No. 114 relating to the conduct of the audit and any other matters required to be communicated to the Audit Committee as described in the PCAOB standards and related rules, as may be modified or supplemented; (v) ensuring the rotation of the independent auditors' lead (or coordinating) audit partner as needed to comply with applicable law; and (vi) reviewing reports submitted to the Audit Committee by the independent auditors in accordance with the applicable SEC requirements;

- Reviewing and discussing with management and the independent auditors the contents of the Company's Annual Report on Form 10-K and Quarterly Report on Form 10-Q (which, with respect to the Annual Report, shall include a recommendation as to whether the audited financial statements should be included in the Company's Annual Report on Form 10-K) and approving such annual and quarterly reports prior to the filing of such report with the SEC;
- Reviewing and discussing with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance, and approving such earnings press releases prior to dissemination. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).
- Reviewing and providing guidance regarding the Company's internal audit function, including the internal audit charter, annual audit plan and budget, and the compensation, performance and hiring of the senior members of the Company's internal audit team;
- Reviewing and approving any related-party transactions, including, without limitation, approving all transactions required to be disclosed pursuant to Item 404 of SEC Regulation S-K (unless such review and approval is conducted by another independent body of the Board);
- Discussing with management and internal audit representatives the activities, organizational structure, and qualifications of the Company's internal audit function;
- Reviewing any significant findings presented by management or internal auditors regarding the effectiveness of, or any deficiencies in, the design or operation of internal control over financial reporting and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting and reviewing before release the disclosure regarding the

Company's system of internal control over financial reporting required under SEC rules to be contained in the Company's periodic filings and the attestations or reports by the independent auditors relating to such disclosure;

- Overseeing compliance with the requirements of the SEC for disclosure of auditor's services and Audit Committee members, member qualifications and activities;
- Reviewing any legal matters that the Company's General Counsel has concluded could have a significant impact on the Company's financial statements;
- Obtain from the independent auditors assurance that Section 10A(b) of the Securities Exchange Act of 1934, as amended (which requires the independent auditors to keep the Audit Committee informed about any illegal acts), has not been implicated;
- Reviewing the Company's policies and practices with respect to financial risk assessment, financial risk management policies, cybersecurity, and information security and discussing with management the steps that have been taken to monitor and control such risks;
- Instituting special investigations with full access to all books, records, facilities and personnel of the Company as and when the Audit Committee determines appropriate and necessary for the conduct of its duties;
- Engaging and determining funding for outside legal, accounting, or other advisors as and when the Audit Committee determines appropriate and necessary for the conduct of its duties;
- Providing appropriate funding, as determined by the Audit Committee, for: (i) compensation to the independent auditors for the purpose of rendering or issuing an audit report or performing other audit, review, or attest services for the Company and (ii) for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out its duties;
- Annually, evaluate the performance of the Audit Committee, including reviewing the adequacy of the Audit Committee Charter (the "Charter");
- Periodically review and re-examine the Audit Committee's structure, processes, and membership and make recommendations to the Board regarding any proposed changes;
- Annually review and approve, on behalf of the Company, the Company's decision to enter into swaps that are exempt from mandatory exchange execution and clearing pursuant to the Commodity Exchange Act "end-user" and "treasury affiliate" exceptions, and any other exceptions that may be established from time to time by regulations promulgated by the Commodity Futures Trading Commission, and review and discuss with management applicable Company policies regarding the Company's use of swaps subject to the "end-user," "treasury affiliate," and other exceptions;

- Providing reports in the Company’s proxy statement and other disclosure documents as required by the rules of the SEC; and
- Establishing procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal controls or auditing matters and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

MEETINGS:

The Audit Committee shall meet with such frequency and at such intervals as it shall determine necessary to carry out its duties and responsibilities, but in any case, not less than four times per year (generally once each quarter).

The Audit Committee will meet separately with the Chief Financial Officer of the Company at such times as are appropriate to review the financial affairs of the Company. At such times as the Audit Committee deems appropriate, it will meet separately with the independent auditors, the internal auditors of the Company, and such other persons as the Audit Committee deems appropriate to fulfill the responsibilities of the Audit Committee under this Charter.

The Audit Committee will meet periodically in executive session as a committee.

MINUTES:

The Audit Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.

REPORTS:

The Audit Committee shall make regular reports to the Board regarding the Audit Committee’s activities, examinations and recommendations, as may be appropriate and as are consistent with this Charter. In addition, the Audit Committee shall be responsible for preparing the report required by the rules and regulations of the SEC to be included in the Company’s proxy statement for the annual meeting of stockholders.

COMPENSATION:

Members of the Audit Committee shall receive such fees, if any, for their service as Audit Committee members as may be determined by the Board in its sole discretion. Such fees may include retainers or per meeting fees. Fees may be paid in such form of consideration as is determined by the Board.

Members of the Audit Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.

DELEGATION OF AUTHORITY:

The Audit Committee may form and delegate authority granted to it under this Charter to subcommittees when appropriate. The Audit Committee may delegate to one or more designated members of the Audit Committee the authority to pre-approve audit and permissible non-audit services, provided such pre-approval decision is presented to the full Audit Committee at its scheduled meetings.

LIMITATION OF AUDIT COMMITTEE'S ROLE:

The independent auditors shall report directly to the Audit Committee. The Audit Committee oversees and monitors management and the independent auditors in the performance of their respective functions. While the Audit Committee has the responsibilities and powers set forth in this Charter, the Audit Committee's role is one of oversight, and the Audit Committee relies on the expertise and knowledge of management and the independent auditors in carrying out its oversight responsibilities. It is not the duty of the Audit Committee to plan or conduct audits, to establish the scope or procedures for the Company's internal audit processes, or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations.