Amkor Technology, Inc. Financial Information

August 2016

Disclaimer

Forward-Looking Statement Disclaimer

All information and other statements contained in this presentation, other than statements of historical fact, constitute forward-looking statements within the meaning of federal securities laws. These forward-looking statements involve a number of risks, uncertainties, assumptions and other factors that could affect our future results and cause actual results and events to differ materially from our historical and expected results and those expressed or implied in these forward-looking statements. Our historical financial information, and the risks and other important factors that could affect the outcome of the events set forth in these statements and that could affect our operating results and financial condition, are contained in our filings with the Securities and Exchange Commission, including our Form 10-K for the 2015 year and subsequent filings. We undertake no obligation to review or update any forward-looking statements to reflect events or circumstances occurring after this presentation.

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From time to time we may provide financial guidance in our earnings releases and make other forward-looking statements. Our financial guidance and other forward-looking statements are effective only on the date given. In accordance with our policy, we will not update, reaffirm or otherwise comment on any prior financial guidance or other forward-looking statements in connection with this presentation. No reference made to any prior financial guidance or other forward-looking statements in connection with this presentation should be construed to update, reaffirm or otherwise comment on such prior financial guidance or other forward-looking statements.

Non-GAAP Measures

This presentation contains certain measures that are not defined terms under U.S. generally accepted accounting principles (“U.S. GAAP”). These non-GAAP measures should not be considered in isolation or as a substitute for, or superior to, measures of liquidity or performance prepared in accordance with U.S. GAAP, and may not be comparable to calculations of similarly titled measures by other companies. See “Financial Reconciliation Tables”, “Non-GAAP Measures” and “End Notes” in the Appendix.

2Q16 and 3Q16 Summary

(In Millions, Except per Share Data)	**3Q 2016 Guidance** As of August 1, 2016[3]	**2Q 2016**	**1Q 2016**	**2Q 2015**
Net Sales	$1,010 - $1,090	$917	$869	$737
Gross Margin	16% - 20%	14.3%	14.1%	15.6%
Net Income (Loss)	$29 – $65	$5	($1)	$7
Earnings per Diluted Share	$0.12 – $0.28	$0.02	$0.00	$0.03
EBITDA[1]	-	$168	$155	$160
Free Cash Flow[2]	-	($22)	($61)	($25)

(1), (2) and (3): See notes on page 17

End Markets: LTM 2Q16

44%

COMMUNICATIONS
Smartphone
Tablet
Handheld device

AUTOMOTIVE
Infotainment
Safety
Performance

24%

7%

COMPUTING
PC/Laptop
Hard disk drive
Peripherals

CONSUMER
Television
Set-top box
Personal electronics

15%

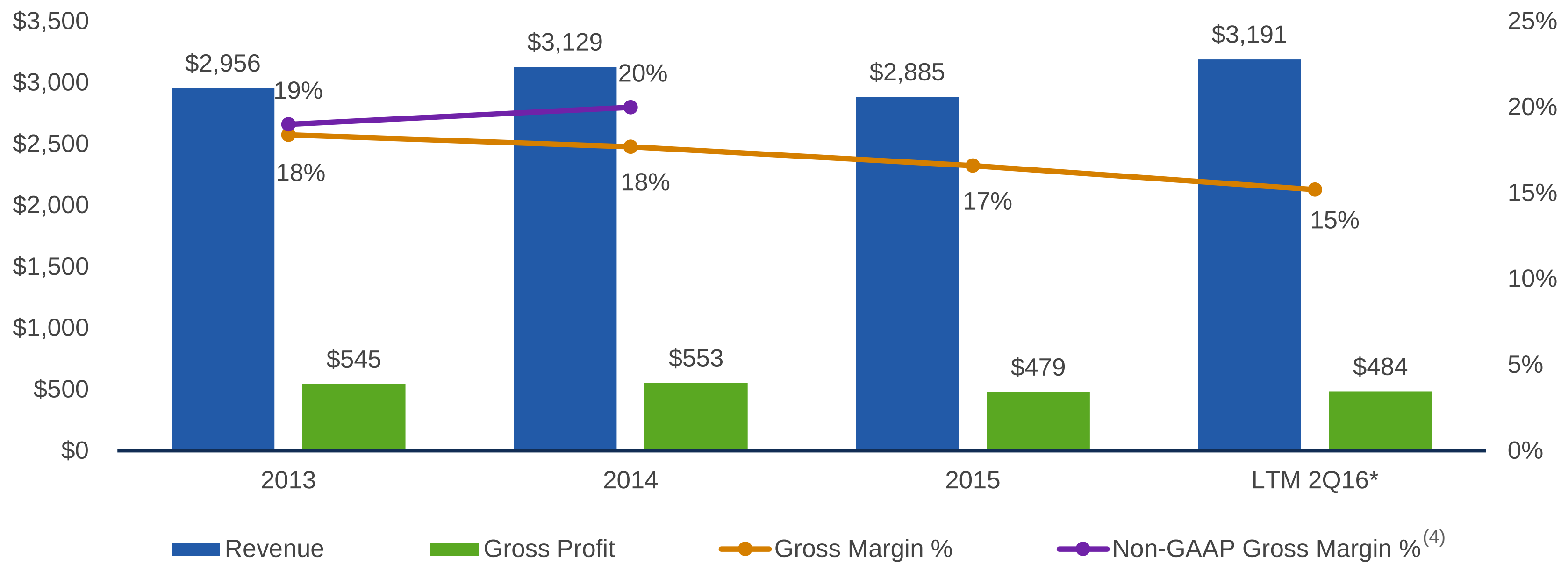
10%

NETWORKING
Server
Router
Switch

Note: Includes J-Devices information for the full 12 month period

Profitability Trends

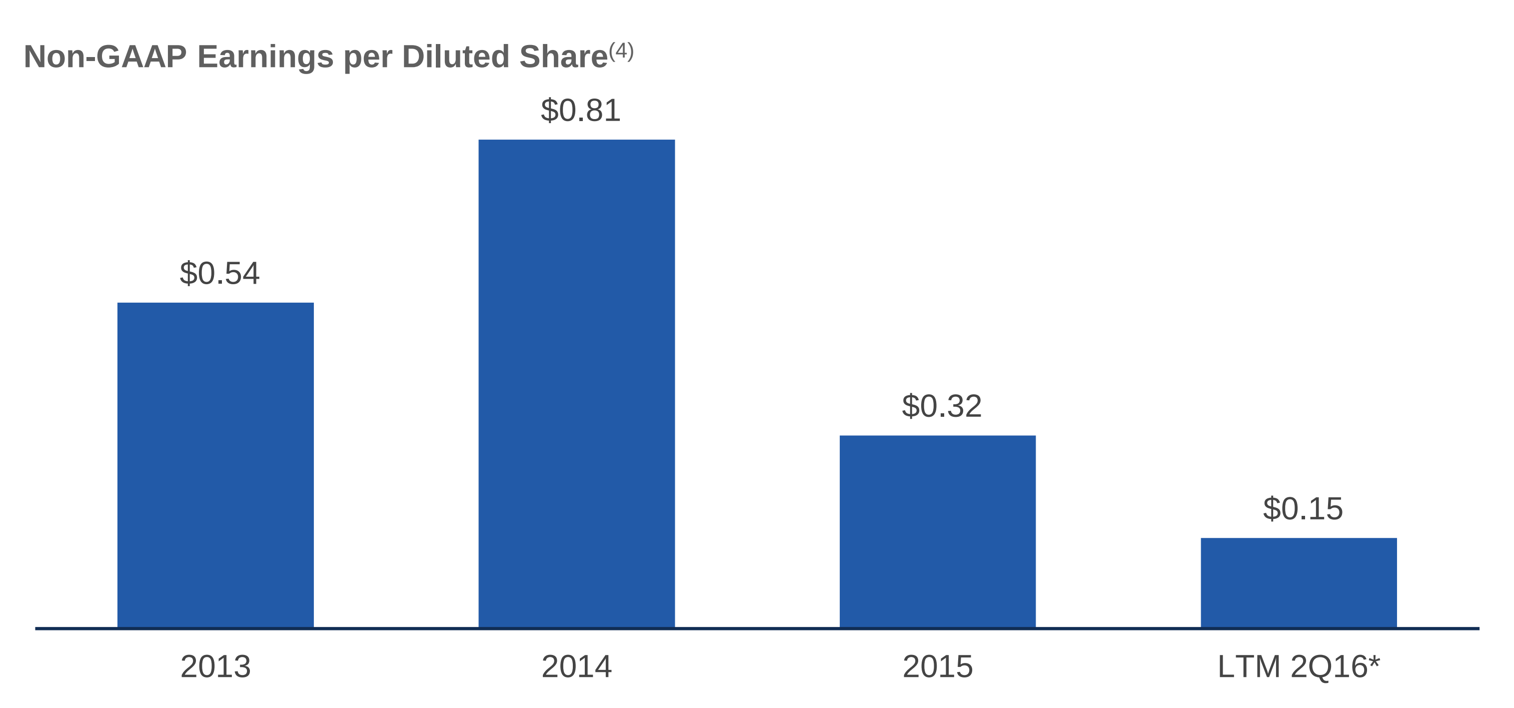
Revenue, Gross Profit and Gross Margin
$ in Millions



(4): See note on page 17

* LTM 2Q16 includes consolidated results of J-Devices only for the six months of 2016

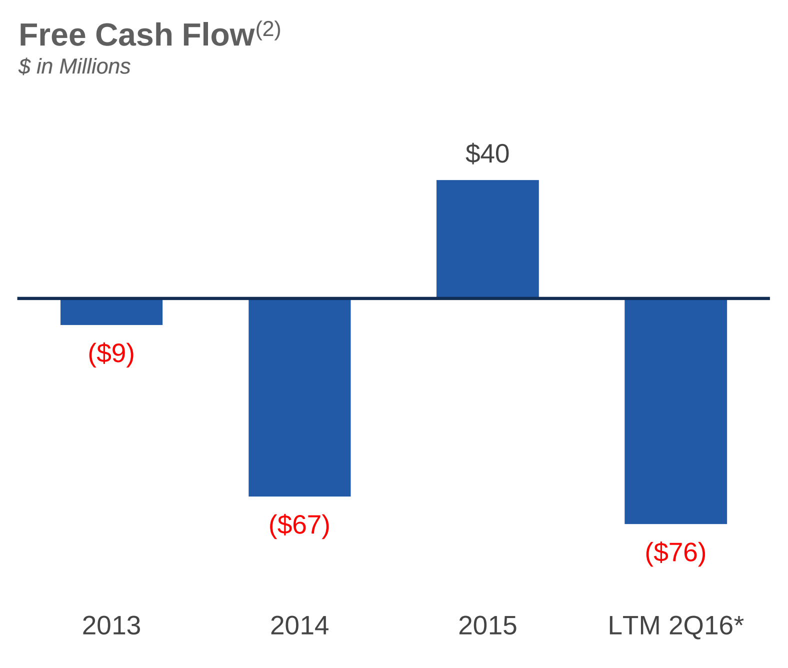
EPS Trends

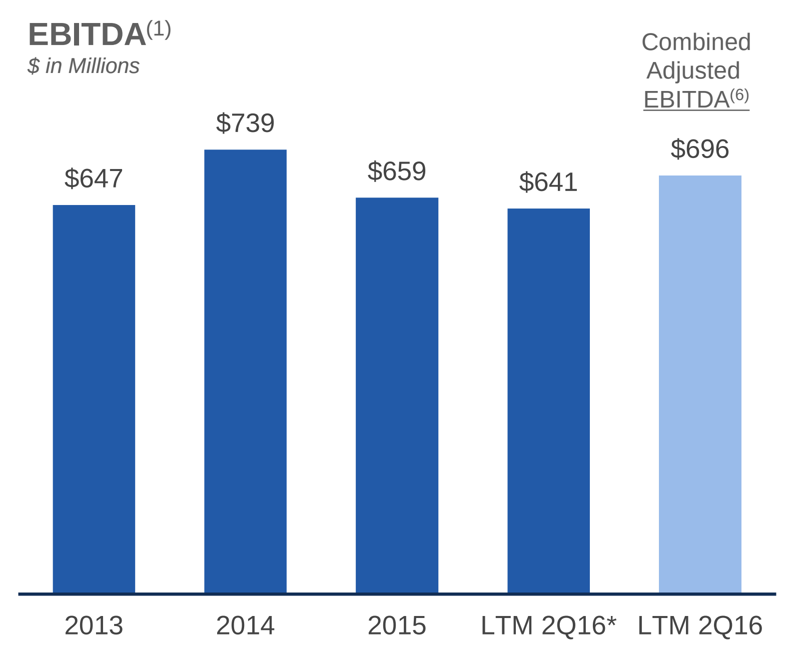


(4): See note on page 17

* LTM 2Q16 includes consolidated results of J-Devices only for the six months of 2016

Free Cash Flow and EBITDA

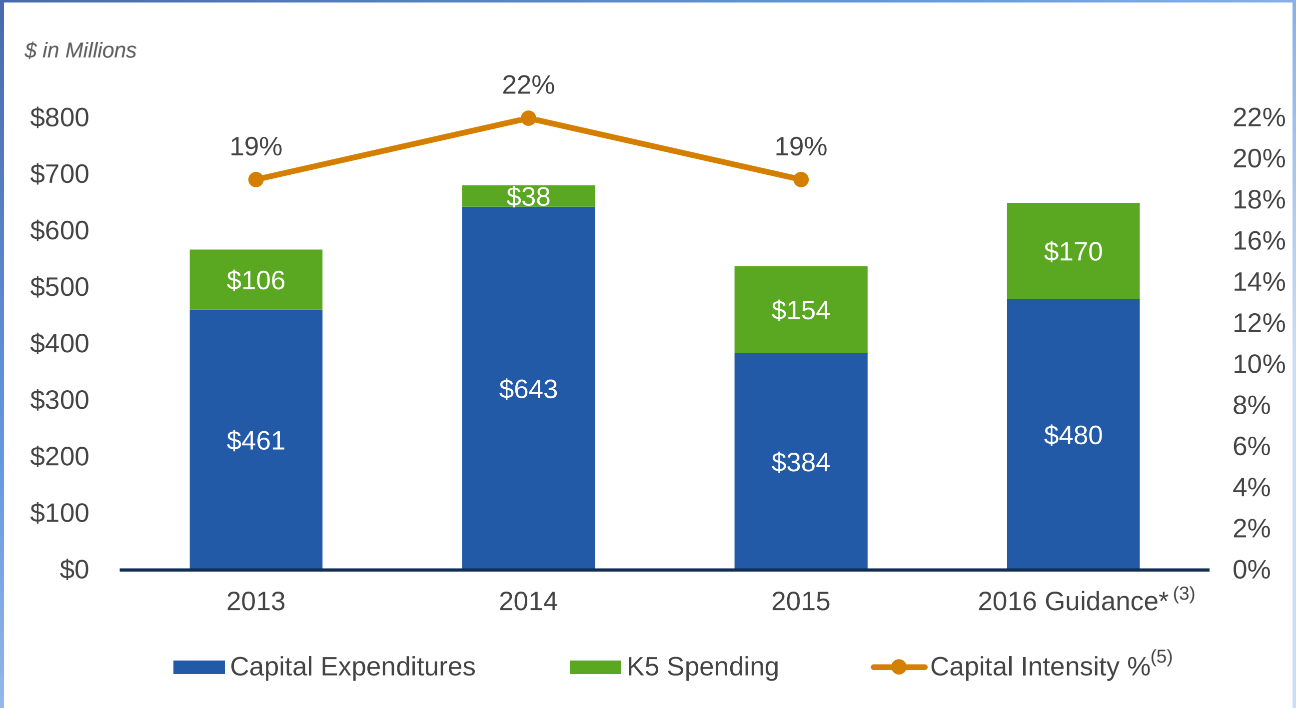




(1), (2) and (6): See notes on page 17

* LTM 2Q16 includes consolidated results of J-Devices only for the six months of 2016

Capital Expenditures and Capital Intensity



Expect 2016 Capital Expenditures[3] of Around

$650M

Expect 2016 K5 Spending [3] of Around

$170M

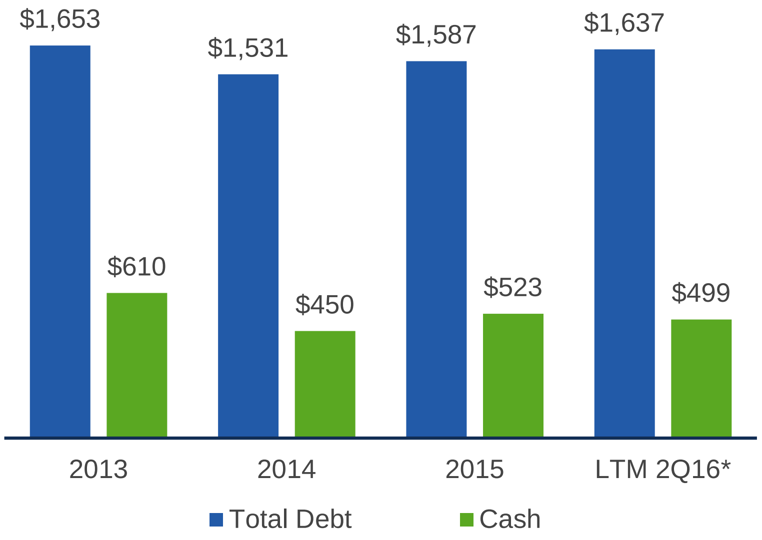
(3) and (5): See notes on page 17

* 2016 Guidance includes J-Devices

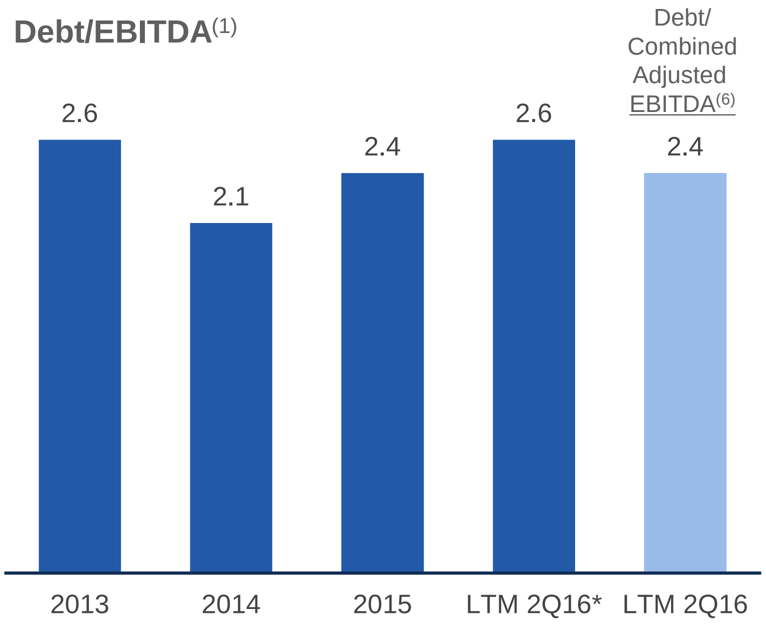
Credit Profile

Total Debt and Cash

$ in Millions



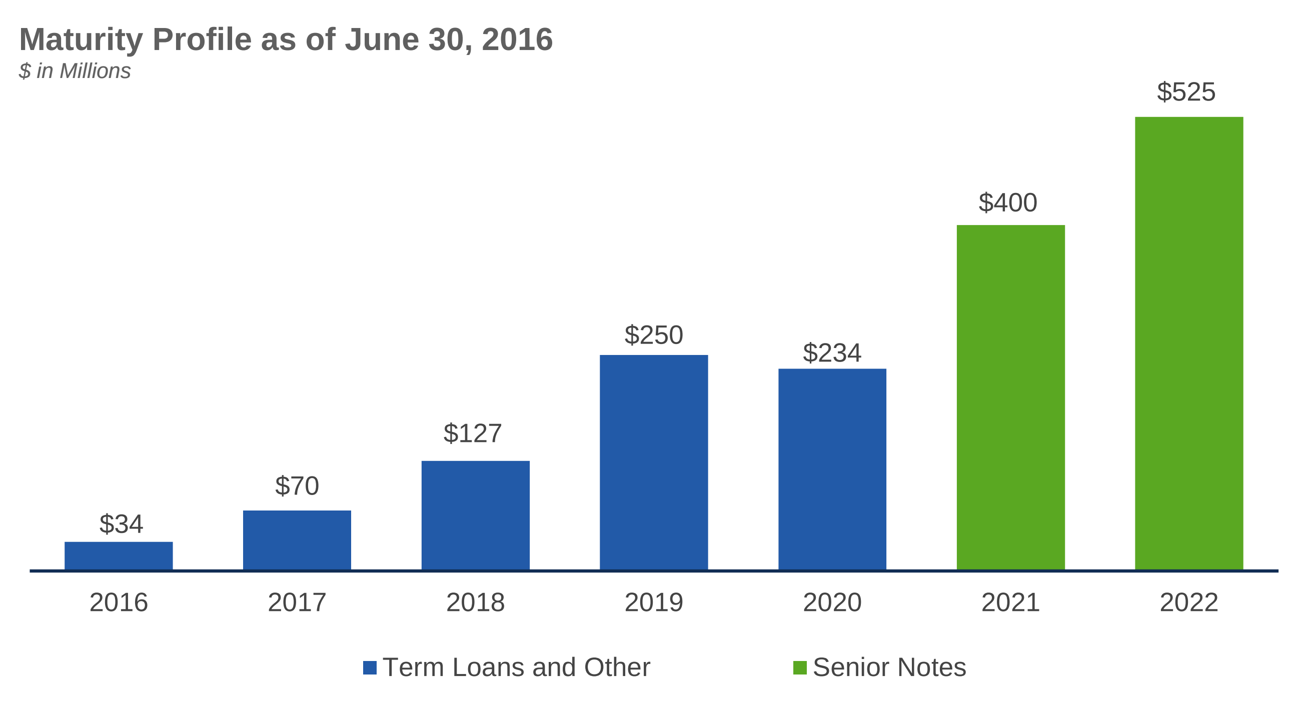
Debt/EBITDA(1)



(1) and (6): See note on page 17

* LTM 2Q16 includes consolidated results of J-Devices only for the six months of 2016

Debt Maturities



$500M
Cash

$230M
In Available Credit Lines

J-Devices Supplemental Disclosure

$ in Millions	2015					2014				
	1Q	2Q	3Q	4Q	FY	1Q	2Q	3Q	4Q	FY
Revenue	$208	$212	$197	$196	$813	$227	$234	$247	$215	$923
Gross Profit	$29	$33	$18	$25	$105	$32	$41	$26	$24	$123
Operating Income	$14	$17	$3	$9	$43	$16	$26	$9	$6	$57
Net Income*	$6	$8	$2	$5	$21	$9	$33	$4	$3	$49
Gross Margin	14.0%	15.5%	9.3%	12.5%	12.9%	14.2%	17.3%	10.7%	11.2%	13.4%
Operating Margin	6.9%	8.2%	1.5%	4.4%	5.3%	7.2%	11.1%	3.6%	2.6%	6.1%
Net Income Margin*	3.1%	3.7%	0.8%	2.5%	2.5%	4.1%	13.9%	1.7%	1.2%	5.3%
EBITDA**	$32	$35	$20	$27	$114	$34	$60	$29	$25	$148
Capital Expenditures	-	-	-	-	$70	-	-	-	-	$53
Free Cash Flow**	-	-	-	-	$45	-	-	-	-	$76
Cash	$86	$101	$104	$128	$128	$90	$84	$112	$116	$116
Debt	$49	$56	$50	$56	$56	$114	$111	$88	$81	$81

* This supplemental financial information has been revised to correct an error in the provision for income taxes in the financial statements for J-Devices for the periods beginning in 2012 through the fourth quarter of 2015. See page 12.

** See discussion of non-GAAP measures on page 16

Revision to Previously Reported Financial Information*

$ in Millions	2012	2013	2014	2015	1Q15	2Q15	3Q15	4Q15
Equity in Earnings of J-Devices – As Previously Reported	**$5.6**	**$10.3**	**$31.7**	**$20.1**	**$6.2**	**$7.6**	**$1.7**	**$4.6**
Adjustments	(0.4)	(0.9)	(0.7)	(6.1)	(2.2)	(2.3)	(0.5)	(1.2)
Equity in Earnings of J-Devices – As Revised	**$5.2**	**$9.4**	**$31.0**	**$14.0**	**$4.0**	**$5.3**	**$1.2**	**$3.4**
Net Income attributable to Amkor – As Previously Reported	**$41.8**	**$109.3**	**$130.4**	**$56.8**	**$28.8**	**$9.6**	**$28.2**	**($9.7)**
Adjustments	(0.4)	(0.9)	(0.7)	(5.7)	(2.2)	(2.3)	(0.5)	(0.9)
Net Income attributable to Amkor – As Revised	**$41.4**	**$108.4**	**$129.7**	**$51.1**	**$26.6**	**$7.3**	**$27.7**	**($10.6)**
Earnings per Diluted Share – As Previously Reported	**$0.24**	**$0.50**	**$0.55**	**$0.24**	**$0.12**	**$0.04**	**$0.12**	**($0.04)**
Earnings per Diluted Share – As Revised	**$0.24**	**$0.50**	**$0.55**	**$0.22**	**$0.11**	**$0.03**	**$0.12**	**($0.04)**

* In the second quarter of 2016, during our post-acquisition integration of J-Devices, we identified an error in the provision for income taxes in the financial statements for J-Devices for the periods beginning in 2012 through the fourth quarter of 2015. During those periods we did not control J-Devices and, accordingly, we accounted for our investment in J-Devices using the equity method. As a result of the J-Devices error, our equity in earnings of J-Devices was overstated by the cumulative amount of $8.0 million. We believe that the error is not material to Amkor for the periods impacted and have elected to revise our previously issued consolidated financial statements in our upcoming filings to correct prior periods. We have also recorded the impact of the revision in our purchase accounting for the acquisition of J-Devices on December 30, 2015. The financial information contained in this presentation has been revised accordingly for the impacted periods.

Financial Reconciliation Tables

$ in Millions	**LTM 2Q16**	**2015**	**2014**	**2013**	**2Q16**	**1Q16**	**2Q15**
Amkor’s Net Income (Loss)	**$21**	**$51**	**$130**	**$108**	**$5**	**($1)**	**$7**
Plus: Interest Expense (including Related Party)	77	86	110	106	22	17	24
Plus: Income Tax Expense	22	28	34	23	3	2	5
Plus: Depreciation & Amortization	521	494	465	410	138	137	124
Amkor’s EBITDA*	**$641**	**$659**	**$739**	**$647**	**$168**	**$155**	**$160**
Plus: Cost of goods sold portion of litigation settlement charges	-	-	75	10	-	-	-
Plus: Net loss on acquisition of J-Devices	14	14	-	-	-	-	-
Plus: Loss on early extinguishment of debt	-	9	-	-	-	-	9
Less: Gain on sale of subsidiary to J-Devices	-	-	(18)	-	-	-	-
Amkor’s Adjusted EBITDA*	**$655**	**$682**	**$796**	**$657**	**$168**	**$155**	**$169**
Debt	$1,637	$1,587	$1,531	$1,653	-	-	-
Debt / EBITDA*	**2.6**	**2.4**	**2.1**	**2.6**	**-**	**-**	**-**
Debt / Adjusted EBITDA*	**2.5**	**2.3**	**1.9**	**2.5**	**-**	**-**	**-**
Net Cash Provided by Operating Activities	**$623**	**$578**	**$614**	**$558**	**$135**	**$138**	**$63**
Less: Payments for Property, Plant and Equipment	(699)	(538)	(681)	(567)	(157)	(199)	(88)
Free Cash Flow*	**($76)**	**$40**	**($67)**	**($9)**	**($22)**	**($61)**	**($25)**

* See discussion of non-GAAP measures on page 16

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Financial Reconciliation Tables

	LTM 2Q16	2015	2014	2013	2Q16	1Q16	2Q15
Gross Margin			**17.7%**	**18.4%**			
Plus: Litigation settlement charges divided by net sales			2.4%	0.4%			
Non-GAAP Gross Margin*			**20.1%**	**18.8%**			
Net Income *($ in Millions)*	**$21**	**$51**	**$130**	**$108**	**$5**	**($1)**	**$7**
Plus: Litigation settlement charges (net of the $11M and $1M of tax, respectively)	-	-	78	10	-	-	-
Plus: Net loss on acquisition of J-Devices	14	14	-	-	-	-	-
Plus: Loss on early extinguishment of debt	-	9	-	-	-	-	9
Less: Gain on sale of subsidiary to J-Devices	-	-	(18)	-	-	-	-
Non-GAAP Net Income*	**$35**	**$74**	**$190**	**$118**	**$5**	**($1)**	**$16**
Earnings per Diluted Share	**$0.09**	**$0.22**	**$0.55**	**$0.50**	**$0.02**	**$0.00**	**$0.03**
Plus: Litigation settlement charges per diluted share	-	-	0.33	0.04	-	-	-
Plus: Net loss on acquisition of J-Devices per diluted share	0.06	0.06	-	-	-	-	-
Plus: Loss on early extinguishment of debt per diluted share	-	0.04	-	-	-	-	0.04
Less: Gain on sale of subsidiary to J-Devices per diluted share	-	-	(0.07)	-	-	-	-
Non-GAAP Earnings per Diluted Share*	**$0.15**	**$0.32**	**$0.81**	**$0.54**	**$0.02**	**$0.00**	**$0.07**

* See discussion of non-GAAP measures on page 16

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Financial Reconciliation Tables

$ in Millions	LTM 2Q16(7)	2015	2014
J-Devices' Net Income	$6	$21	$49
Plus: Interest Expense	0	1	2
Plus: Income Tax Expense	6	22	20
Plus: Depreciation & Amortization	35	70	77
J-Devices' EBITDA*	**$47**	**$114**	**$148**
Plus: Amkor Adjusted EBITDA*	655	682	796
Total Amkor Adjusted EBITDA Plus J-Devices EBITDA*	**$702**	**$796**	**$944**
Less: Equity Investment Adjustment	(6)	(21)	(49)
Combined Adjusted EBITDA*	**$696**	**$775**	**$895**
Amkor Debt**	$1,637	$1,587	$1,531
J-Devices' Debt	-	-	81
Combined Debt	$1,637	$1,587	$1,612
Combined Debt / Combined Adjusted EBITDA*	**2.4**	**2.0**	**1.8**
J-Devices' Net Cash Provided by Operating Activities	**-**	**$115**	**$129**
Less: Payments for Property, Plant and Equipment	-	(70)	(53)
J-Devices' Free Cash Flow*	**-**	**$45**	**$76**

* See discussion of non-GAAP measures on page 16

** Amkor debt includes consolidated debt of J-Devices at December 31, 2015 and June 30, 2016.

(7): See note on page 17

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Non-GAAP Measures

Generally, a non-GAAP financial measure is a numerical measure of a company's performance, financial position or cash flows that either excludes or includes amounts that are not normally excluded or included in the most directly comparable measure calculated and presented in accordance with U.S. GAAP

Free cash flow is not defined by U.S. GAAP. We define free cash flow as net cash provided by operating activities less payments for property, plant and equipment. We believe free cash flow to be relevant and useful information to our investors because it provides them with additional information in assessing our liquidity, capital resources and financial operating results. Our management uses free cash flow in evaluating our liquidity, our ability to service debt and our ability to fund capital expenditures. However, free cash flow has certain limitations, including that it does not represent the residual cash flow available for discretionary expenditures since other, non-discretionary expenditures, such as mandatory debt service, are not deducted from the measure. The amount of mandatory versus discretionary expenditures can vary significantly between periods. This measure should be considered in addition to, and not as a substitute for, or superior to, other measures of liquidity or financial performance prepared in accordance with U.S. GAAP, such as net cash provided by operating activities. Furthermore, our definition of free cash flow may not be comparable to similarly titled measures reported by other companies.

EBITDA and Adjusted EBITDA are not defined by U.S. GAAP. We define EBITDA as net income before interest expense, income tax expense and depreciation and amortization. We believe EBITDA and Adjusted EBITDA to be relevant and useful information to our investors because they provide additional information in assessing our financial operating results. Our management uses EBITDA and Adjusted EBITDA in evaluating our operating performance, our ability to service debt and our ability to fund capital expenditures. However, EBITDA and Adjusted EBITDA have certain limitations in that they do not reflect the impact of certain expenses on our consolidated statements of income, including interest expense, which is a necessary element of our costs because we have borrowed money in order to finance our operations, income tax expense, which is a necessary element of our costs because taxes are imposed by law, and depreciation and amortization, which is a necessary element of our costs because we use capital assets to generate income. EBITDA and Adjusted EBITDA should be considered in addition to, and not as a substitute for, or superior to, operating income, net income or other measures of financial performance prepared in accordance with U.S. GAAP. Furthermore our definition of EBITDA and Adjusted EBITDA may not be comparable to similarly titled measures reported by other companies.

In the presentation, we provide non-GAAP gross margin, non-GAAP net income and non-GAAP earnings per diluted share for certain periods. We present these non-GAAP amounts to demonstrate the impact of the consolidation of J-Devices, the sale of our subsidiary to J-Devices, the early extinguishment of debt and the charges we recognized related to the settlement of our litigation with Tessera. These measures have limitations, including that they exclude the charges for the settlement payments, which are amounts that the company will ultimately have to pay in cash, and should be considered in addition to, and not as a substitute for, or superior to, gross margin, net income and earnings per diluted share prepared in accordance with U.S. GAAP.

Endnotes

1) EBITDA is defined as net income before interest expense, income tax expense and depreciation and amortization. Please see reconciliation of non-GAAP measures on pages 13 and 14.

2) Free cash flow is defined as net cash provided by operating activities less payments for property, plant and equipment. Please see reconciliation of non-GAAP measures on pages 13 and 14.

3) This financial guidance is from our August 1, 2016 earnings release and is reproduced here for convenience of reference only. This reference is not intended, and should not be relied upon, as a reaffirmation or other commentary with respect to such financial guidance. Please see page 2.

4) Please see reconciliation of non-GAAP measures on page 14.

5) Capital intensity is defined as capital expenditures as a percentage of net sales.

6) Represents Debt divided by combined adjusted EBITDA. Please see reconciliation on page 15.

7) Combined adjusted EBITDA for the twelve months ended June 30, 2016 is calculated as the sum of J-Devices EBITDA for the six month period from July 1, 2015 through December 30, 2015, the acquisition date, plus Amkor's adjusted EBITDA for the 12 months ended June 30, 2016, minus the Equity Investment Adjustment for the six month period from July 1, 2015 through December 30, 2015.