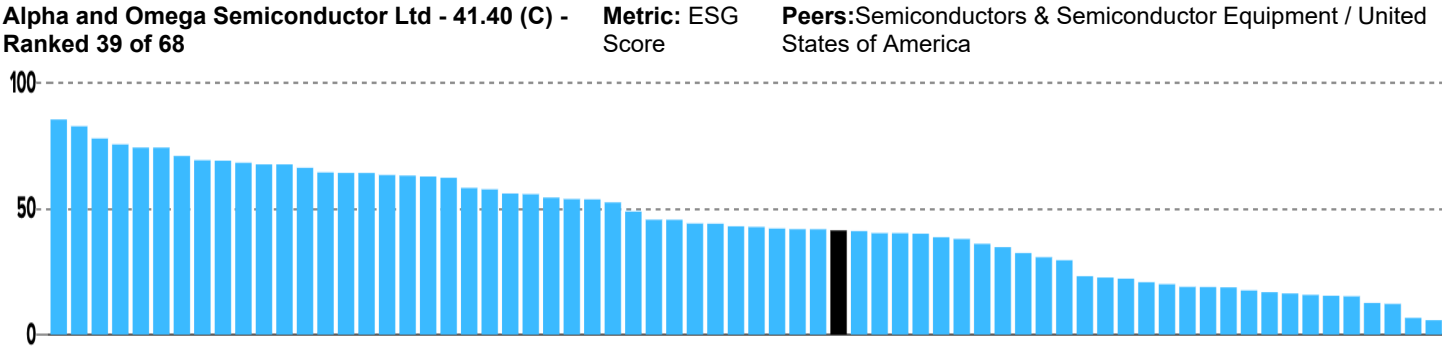


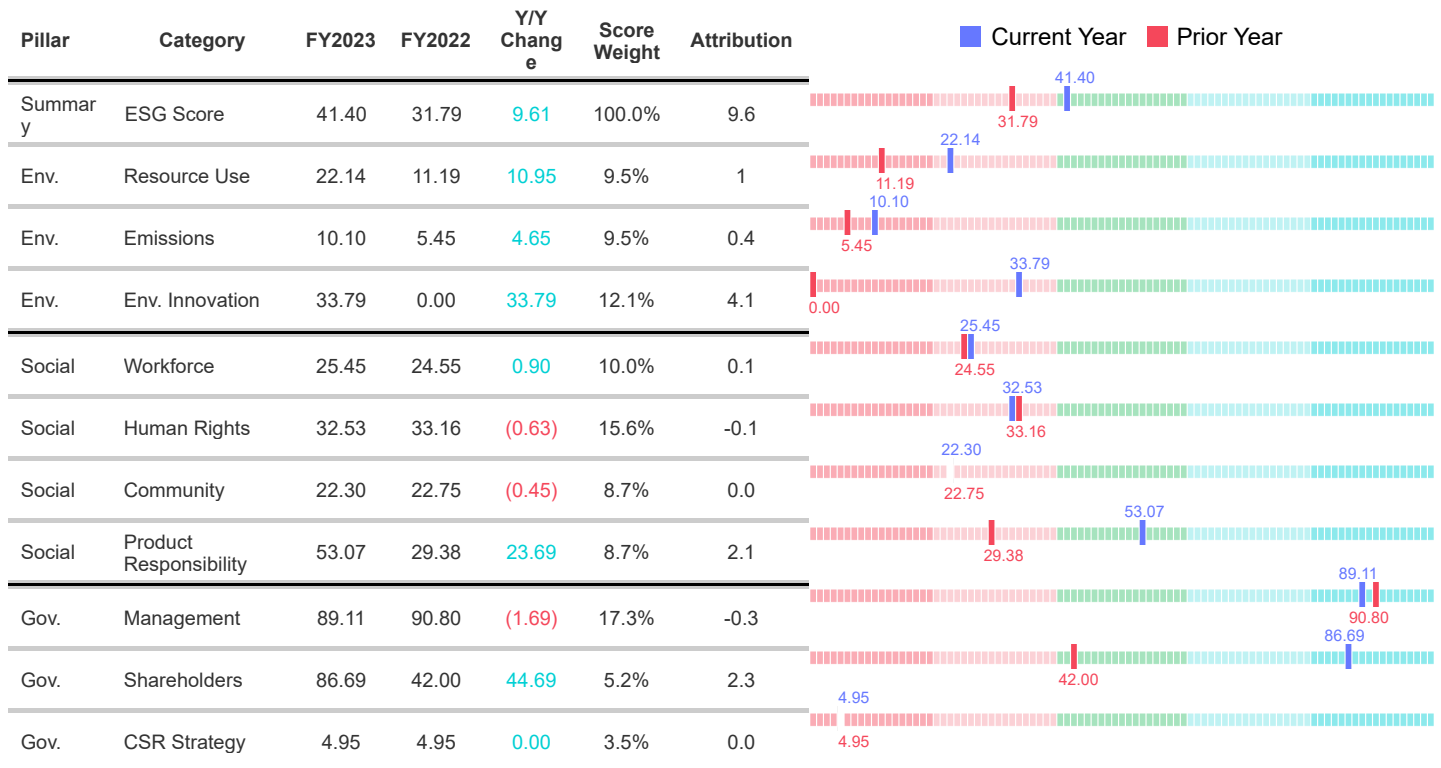
COMPANY OVERVIEW					
Market Cap. (Mil USD)	\$619	<div><div>C</div><div>ESG Score</div></div> <div><div>D+</div><div>Environmental Pillar Score</div></div>	<div><div>A+</div><div>ESG Controversies Score</div></div> <div><div>C-</div><div>Social Pillar Score</div></div>	<div><div>C</div><div>ESG Combined Score</div></div> <div><div>A-</div><div>Governance Pillar Score</div></div>	
Revenue (Mil USD)	\$691				
No. of Employees	2,468				
D&I Index Ranking	Not Ranked				
TRBC Ind. Group	Semiconductors & Semiconductor Equipment				
Countries/ Region	United States of America				
Fiscal Yr. End	2023-06-30				
ESG Reporting Scope	100%				

ESG SUMMARY	
Alpha and Omega Semiconductor Ltd is a(n) Semiconductors & Semiconductor Equipment company headquartered in the United States of America. For the fiscal year ended in June 2023, AOSL.O received an ESG score of 41.40 (Grade: C).	
Over the last 5 years, the company has an average ESG score of 32.71, and a median ESG score of 31.87. Refinitiv ESG score is calculated as a sum of weighted individual pillar scores. For AOSL.O, Environmental, Social, and Governance pillars are weighted 31.17%, 42.86%, and 25.97% respectively in ESG score weighting, consistent with companies within the Semiconductors & Semiconductor Equipment industry groups.	
AOSL.O's controversy score of 100.00 (Grade: A+) is calculated based on total count of controversies related to the company, as collected by Refinitiv ESG team and normalized based on company's market capitalization. Discounted by its controversies, AOSL.O received an ESG Combined score of 41.40 (Grade: C) for the year.	

COMPANY RELATIVE PERFORMANCE					
Company Ranking Compared to	Refinitiv ESG Universe	Refinitiv ESG Universe	Semiconductors & Semiconductor Equipment	United States of America	Semiconductors & Semiconductor Equipment / United States of America
Number of Companies	11751		222	3403	68
ESG Combined Score	6339	<div></div>	131	1332	38
ESG Score	6554	<div></div>	132	1467	39
Environmental Pillar Score	7443	<div></div>	156	1466	42
Social Pillar Score	8049	<div></div>	143	2151	42
Governance Pillar Score	1458	<div></div>	27	380	11
ESG Controversy Score	1	<div></div>	1	1	1



YEAR-OVER-YEAR ESG PERFORMANCE - ATTRIBUTION



YEAR-OVER-YEAR ESG PERFORMANCE - MATERIAL FACTORS

Changes in company's year-over-year ESG scores are driven by two factors: Company's relative ranking against its peers, and changes in underlying data as reported by company. In the table below, "Metric Score" section identifies material changes in scores and the "Metric Value" section highlights any changes in the underlying values. Materiality is defined as any directional changes in scores greater than 8.33 (approximately one letter grade).

			Metric Score			Metric Value		
Pillar	Category	Metric Name	FY2023	FY2022	YoY Change	FY2023	FY2022	YoY Change
Env.	Resource Use	Policy Energy Efficiency	57.88	0.00	57.88	TRUE	FALSE	Yes
Env.	Resource Use	Policy Sustainable Packaging	83.78	0.00	83.78	TRUE	FALSE	Yes
Env.	Emissions	EMS Certified Percent	32.28	--	32.28	75.00%	--	75.00%
Env.	Environmental Innovation	Environmental Products	67.79	0.00	67.79	TRUE	FALSE	Yes
Env.	Environmental Innovation	Product Impact Minimization	67.34	0.00	67.34	TRUE	FALSE	Yes
Social	Workforce	Net Employment Creation	20.86	0.28	20.58	0.69%	-37.78%	38.47%
Social	Product Responsibility	QMS Certified Percent	35.29	--	35.29	75.00%	--	75.00%
Gov.	Management	Compensation Committee Mgt Independence	52.02	69.60	(17.58)	TRUE	TRUE	No
Gov.	Management	Board Meeting Attendance Average	47.00	83.00	(36.00)	95.00%	100.00%	(5.00%)
Gov.	Management	Board Size More Ten Less Eight	96.77	79.20	17.57	0	0	0
Gov.	Management	Board Specific Skills, Percent	50.40	41.60	8.80	60.00%	55.56%	4.44%
Gov.	Management	Non-Executive Board Members	59.68	81.60	(21.92)	80.00%	88.89%	(8.89%)
Gov.	Management	Highest Remuneration Package	32.47	19.50	12.97	\$3,840,980	\$7,814,990	(\$3,974,010)
Gov.	Shareholders	Non-audit to Audit Fees Ratio	92.65	--	92.65	0.00%	--	0.00%
Gov.	Shareholders	Auditor Tenure	94.76	74.80	19.96	1.00	3.00	(2.00)

PERFORMANCE DRIVER SUMMARY

AOSL.O's ESG score changed from previous year's 31.79 to 41.40, improving marginally, driven by changes in 9 of the 10 ESG categories.

Relative improvements in Shareholders, Env. Innovation, Product Responsibility categories were partially offset by relative deteriorations in Management, Human Rights, Community categories (See Year-Over-Year ESG Performance - Attribution section for details)

At the metrics level, changes in 65 out of 152 number of metric scores are the primary drivers for category and summary score changes.

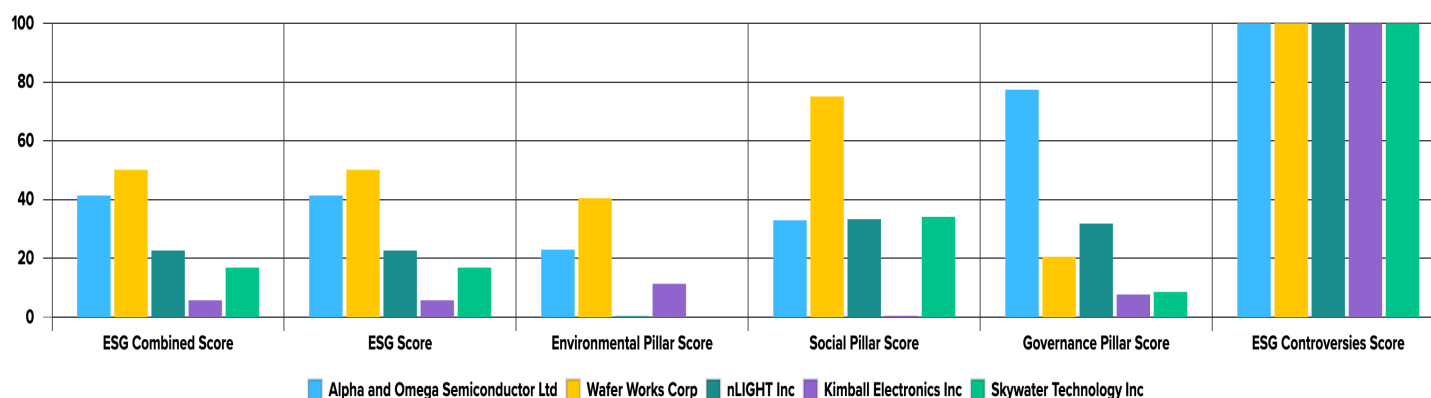
Of the 65 metrics identified, changes in relative ranking against peers drove 49 number of changes while changes in underlying reported metric values drove the rest (See Year-Over-Year ESG Performance - Material Factor section for details)

Please note changes in ESG scores are driven by two primary factors: Changes in underlying company-reported metric values and/or their relative ranking to the peer group.

PEER SUMMARY

Closest four peers by market capitalization and Semiconductors & Semiconductor Equipment

	AOSL.OQ	6182.TWO	LASR.OQ	KE.OQ	SKYT.OQ
	Alpha and Omega Semiconductor Ltd	Wafer Works Corp	nLIGHT Inc	Kimball Electronics Inc	Skywater Technology Inc
Company Market Cap (Mil USD)	\$619	\$685	\$626	\$560	\$544
Total Revenue (Mil USD)	\$691	\$415	\$210	\$1,823	\$287
ESG Combined Score	41.40	50.15	22.68	5.75	16.87
ESG Score	41.40	50.15	22.68	5.75	16.87
Environmental Pillar Score	22.99	40.49	0.38	11.36	0.00
Social Pillar Score	32.97	75.10	33.35	0.48	34.15
Governance Pillar Score	77.41	20.56	31.85	7.72	8.60
ESG Controversies Score	100.00	100.00	100.00	100.00	100.00

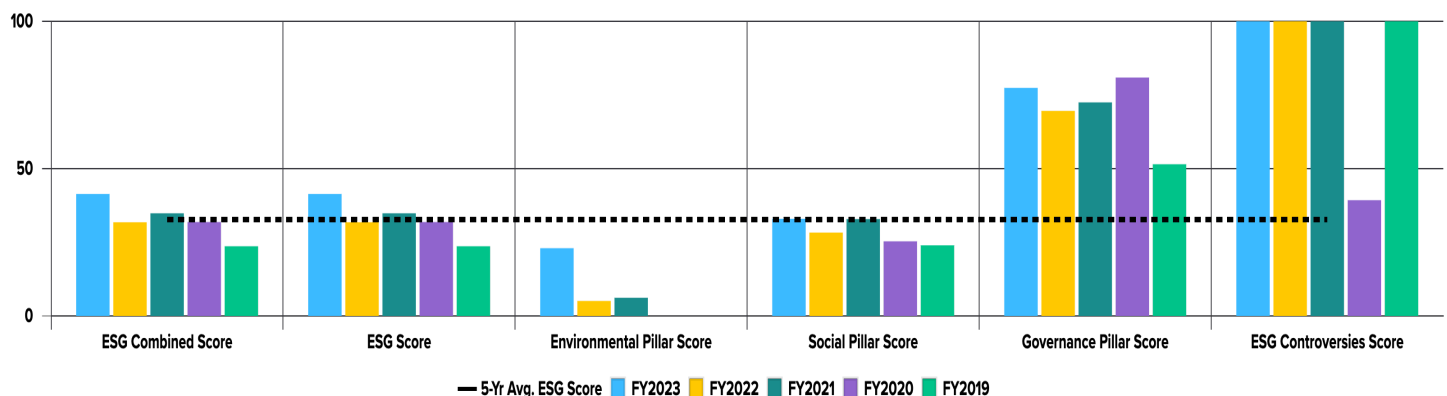


PEER DETAIL

	AOSL.OQ	6182.TWO	LASR.OQ	KE.OQ	SKYT.OQ
	Alpha and Omega Semiconductor Ltd	Wafer Works Corp	nLIGHT Inc	Kimball Electronics Inc	Skywater Technology Inc
Policy Water Efficiency	TRUE	TRUE	FALSE	FALSE	FALSE
Policy Energy Efficiency	TRUE	TRUE	TRUE	TRUE	FALSE
Targets Water Efficiency	FALSE	TRUE	FALSE	FALSE	FALSE
Targets Energy Efficiency	FALSE	TRUE	FALSE	TRUE	FALSE
Total Energy Use To Revenues USD in million	--	1,267.96	--	171.25	--
Renewable Energy Use Ratio	--	--	--	--	--
Water Use To Revenues USD in million	--	--	--	--	--
Water Recycled	--	--	--	--	--

HISTORIC PERFORMANCE

	FY2023	FY2022	FY2021	FY2020	FY2019
Period End Date	2023-06-30	2022-06-30	2021-06-30	2020-06-30	2019-06-30
Historic Market Cap (Mil USD)	\$907	\$913	\$793	\$273	\$227
Total Revenue (Mil USD)	\$691	\$778	\$657	\$465	\$451
ESG Combined Score	C	C-	C	C-	D+
ESG Score	C	C-	C	C-	D+
Environmental Pillar Score	D+	D-	D-	D-	D-
Social Pillar Score	C-	C-	C-	C-	D+
Governance Pillar Score	A-	B+	B+	A-	B-
ESG Controversies Score	A+	A+	A+	C	A+



HISTORIC PERFORMANCE SUMMARY

Over the last 5 reporting periods, AOSL.O has an average ESG score of 32.71, ranging from a high of 41.40 (FY2023) to a low of 23.65 (FY2019).

Of the three pillars that make up the overall ESG score, Governance pillar performed the best, with an 5-year average score of 70.38, followed by Social pillar (Average score: 28.68) and then Environmental pillar (Average score: 6.85).

By category and on average, Management, Shareholders, and Product Responsibility are the three best performing categories over the last 5 years while CSR Strategy, Emissions, and Env. Innovation are the three laggard categories during the same period.

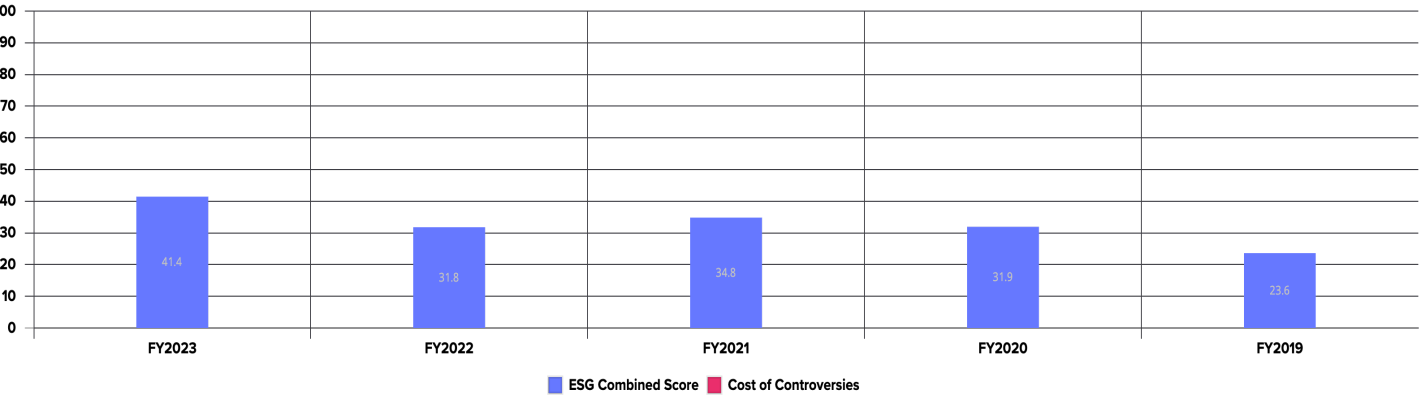
CONTROVERSIAL BUSINESS PRACTICES

Does the company engage in any controversial business activities?**No**

Did the company have any controversies in violation of the Ten Principles of the UN Global Compact?**No**

ESG CONTROVERSIES

Bad press can be costly to companies. Controversies reported in the media can bring damages to reputation, future business opportunities, and ultimately the bottom line. ESG controversies score aims to recognize these potential damages, and account for these factors in the scoring of a company's overall ESG performance. From a scoring perspective, controversies could significantly impact a company's overall rating in a negative way. Below is a list of controversies collected from the public domain.



ESG CONTROVERSIES DETAILS

Fiscal Period	Source Date	Category	Title	Link
FY2020	2020-04-29	Shareholders - Controversies	Shareholder Rights Controversies Count	The Schall Law Firm Announces the Filing of a Class Action Lawsuit Against Alpha and Omega Semiconductor Limited and Encourages Investors with Losses in Excess of \$100,000 to Contact the Firm Accesswire
FY2020	2020-04-27	Shareholders - Controversies	Shareholder Rights Controversies Count	The Schall Law Firm Announces the Filing of a Class Action Lawsuit Against Alpha and Omega Semiconductor Limited

ESG METHODOLOGY

Refinitiv's ESG Scores are designed to transparently and objectively measure a company's relative ESG performance across ten themes based on company reported data. Below document provides detailed information on ESG scoring methodology. [ESG Scores Methodology](#)

DISCLAIMER

2024© Refinitiv. All rights reserved. All information in this service is provided for general information purposes only and does not amount to financial, legal or other professional advice, nor does it constitute: (a) an offer to purchase shares in the funds referred to; or (b) a recommendation relating to the sale and purchase of instruments; or (c) a recommendation to take any particular legal, compliance and/or risk management decision. Investors should remember that past performance is not a guarantee of future results. Refinitiv's ESG scores are derived from third party publicly available sources ("Third Party Sources") and are formulated on the basis of Refinitiv's own transparent and objectively applied methodology. Refinitiv makes no express or implied warranties, representations or guarantees concerning the accuracy, completeness or currency of the information in this service or the underlying Third Party Sources and in no event will Refinitiv have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this service. The disclaimer in respect of Benchmark Regulation at https://www.refinitiv.com/content/dam/marketing/en_us/documents/policies/benchmark-disclaimer.pdf shall be incorporated by reference into this disclaimer.