

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Logitech Inc. ("Logitech") to provide limited assurance in relation to the Selected Information set out below and presented in Logitech's FY25 Non-Financial Matters Report and FY25 GRI Content Index (together the "Reports").

ENGAGEMENT SUMMARY

Scope of our assurance engagement	<p>Whether the following Selected Information is fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.</p> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Reports.</p>
Selected Information	<ul style="list-style-type: none">Logitech's GRI Statement of Use, as presented in Logitech's FY25 GRI IndexThe selected performance indicators in Appendix 1 of this Assurance Report, as presented in Appendix A of Logitech's FY25 Non-Financial Matters Report
Reporting periods	<ul style="list-style-type: none">1 January 2024 to 31 December 2024 (CY24)1 April 2024 to 31 March 2025 (FY25)
Reporting criteria	<ul style="list-style-type: none">GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI 2004, as updated in 2015) for Scope 1 and Scope 2 GHG emissionsThe Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissionsGlobal Reporting Initiative (GRI) Universal Standards 2021 and individual Topic Standards (as applicable)Logitech's reporting criteria and definitions by indicator as described in Logitech's FY25 Basis of Reporting (available on the Reporting Section of Logitech's website)
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Logitech is responsible for preparing the Reports and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to Logitech on the agreed assurance scope based on our engagement terms with Logitech, the assurance activities performed and exercising our professional judgement.</p>

OUR CONCLUSION

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the Selected Information for CY24 and FY25 is not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

EMPHASIS OF MATTER

We draw attention to Logitech's explanatory information on page 7 of Logitech's Basis of Reporting explaining the inclusion of market-based instruments in its calculation of its Scope 3 Category 1 GHG emissions. This explanatory information should be taken into account by users of the information. This does not affect our conclusion.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Performing an analysis of the external environment, including a media search, to identify sustainability risks and issues in the reporting period that may be relevant to the assurance scope;
- Reviewing the materiality determination process including the results of stakeholder engagement processes;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated CY24 and FY25 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope, including a review of the completeness of Logitech's GRI Index to ensure consistency with our findings.



20 August 2025
London, United Kingdom

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THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

For the reduction in Total Scope 1 and Total Scope 2 (market-based) GHG emissions between the 2019 baseline year and 2024, and for the reduction in Total Scope 3 GHG emissions between the 2021 baseline year and 2024 disclosed by Logitech, we have not separately assured the baseline year GHG emissions. Our work was limited to providing limited assurance of the:

- Total Scope 1, Scope 2 (market-based), and Scope 3 GHG emissions for 2024; and
- the calculation, prepared by Logitech, of the percentage reduction in Total Scope 1 and Scope 2 (market-based) GHG emissions from the 2019 baseline and the percentage reduction in Total Scope 3 GHG emissions from the 2021 baseline.

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Logitech in any respect.

APPENDIX 1: SELECTED INFORMATION (ADDENDUM TO INDEPENDENT LIMITED ASSURANCE REPORT):

Indicator	Unit	1 Jan 2024 – 31 Dec 2024	1 Apr 2024 – 31 Mar 2025
Renewable and Non-Renewable Energy			
Total Electricity Consumption	MWh	✓	
Total Renewable Electricity	MWh	✓	
Total Non-renewable Electricity	MWh	✓	
Renewable Electricity	%	✓	
Greenhouse Gas (GHG) Emissions			
Total Scope 1 GHG Emissions	Tonnes CO2e	✓	
Total Scope 2 GHG Emissions Location-based	Tonnes CO2e	✓	
Total Scope 2 GHG Emissions Market-based	Tonnes CO2e	✓	
Total Scope 3 GHG Emissions	Tonnes CO2e	✓	
Reduction in Scope 1 & 2 GHG emissions since baseline year 2019	%	✓	
Reduction in Scope 3 emissions from baseline year 2021	%	✓	
Scope 3 Category 1 GHG Emissions	Tonnes CO2e	✓	
Scope 3 Category 11 GHG Emissions	Tonnes CO2e	✓	
Water			
Total water withdrawal at our production facility	Tonnes	✓	
Design for Sustainability			
Products with a Product Carbon Footprint study	%		✓
New Product Introductions with FSC-certified Packaging	%		✓
Products with FSC-certified paper Packaging	%		✓
Products with Next Life Plastics	%		✓
Products that are PVC-free	%		✓
Circularity			
Total weight of materials used in products and packaging	Tonnes	✓	
Total weight of materials with recycled content used in products and packaging	Tonnes	✓	
Percentage of materials used in products and packaging	%	✓	
Total weight of natural materials used in products and packaging	Tonnes	✓	
Total weight of natural and renewable materials used in products and packaging	Tonnes	✓	
Percentage of natural materials used in products and packaging, which are considered renewable	%	✓	

Indicator	Unit	1 Jan 2024 – 31 Dec 2024	1 Apr 2024 – 31 Mar 2025
Diversity, Equality and Inclusion			
Gender			
Percentage of the Board of Directors who are male	%		✓
Percentage of the Board of Directors who are female	%		✓
Percentage of the Board of Directors who declined to state	%		✓
Percentage of the Leadership Team who are male	%		✓
Percentage of the Leadership Team who are female	%		✓
Percentage of the Leadership Team who declined to state	%		✓
Percentage of employees who are male	%		✓
Percentage of employees who are female	%		✓
Percentage of employees who declined to state	%		✓
Age			
Percentage of employees who are <30	%		✓
Percentage of employees who are 30-50	%		✓
Percentage of employees who are 51+	%		✓
Race/Ethnicity			
Percentage of employees who are Asian	%		✓
Percentage of employees who are Black or African American	%		✓
Percentage of employees who are Hispanic or Latino	%		✓
Percentage of employees who are White	%		✓
Percentage of employees who are Indigenous or Native American	%		✓
Percentage of employees who are Native Hawaiian or other Pacific Islander	%		✓
Percentage of employees who declined to state or are not specified	%		✓
Region			
Percentage of all employees who are based in EMEA	%		✓
Percentage of all employees who are based in Americas	%		✓
Percentage of all employees who are based in Asia Pacific	%		✓
Gender diversity in roles			
Percentage of women in all management positions, including junior, middle and top management	%		✓
Percentage of women in junior management positions	%		✓
Percentage of women in top management positions	%		✓
Percentage of women managers in revenue-generating positions	%		✓
Percentage of women in STEM-related positions	%		✓
Total Employees			
Total number of employees	#		✓

Indicator	Unit	1 Jan 2024 – 31 Dec 2024	1 Apr 2024 – 31 Mar 2025
Diversity, Equality and Inclusion (continued)			
Gender diversity by contract type			
Total no Permanent employees - Male	#		✓
Total no Permanent employees – Female	#		✓
Total no Permanent employees – Declined to state	#		✓
Total no Temporary employees - Male	#		✓
Total no Temporary employees – Female	#		✓
Total no Temporary employees – Declined to state	#		✓
Gender diversity by employee type			
Total no Full-time - Male	#		✓
Total no Full-time – Female	#		✓
Total no Full-time – Declined to state	#		✓
Total no Part-time - Male	#		✓
Total no Part-time – Female	#		✓
Total no Part-time – Declined to state	#		✓
Total number of employees	#		✓
Diversity of new hires			
New employees who are <30	# & %		✓
New employees who are 30-50	# & %		✓
New employees who are 51+	# & %		✓
New employees who are male	# & %		✓
New employees who are female	# & %		✓
New employees who declined to state (gender)	# & %		✓
New employees in Asia Pacific	# & %		✓
New employees in EMEA	# & %		✓
New employees in Americas	# & %		✓
Diversity of Turnover employees			
Employee turnover <30	# & %		✓
Employee turnover 30-50	# & %		✓
Employee turnover 51+	# & %		✓
Employee turnover - male	# & %		✓
Employee turnover – female	# & %		✓
Employees turnover – declined to state (gender)	# & %		✓
Employee turnover in Asia Pacific	# & %		✓
Employee turnover in EMEA	# & %		✓
Employee turnover in Americas	# & %		✓

Indicator	Unit	1 Jan 2024 – 31 Dec 2024	1 Apr 2024 – 31 Mar 2025
Health and Safety at our Production Facility			
Number of fatalities, due to work-related ill-health	#	✓	
Total number of fatalities, due to work-related injury	#	✓	
Number of high-consequence work-related injuries	#	✓	
Number of recordable work-related injuries	#	✓	
Number of recordable work-related ill health cases	#	✓	
Total recordable incident rate	# Recordable injuries and illness cases	✓	
Total hours of Health and Safety (H&S) training provided	Hours	✓	
Workers covered by the H&S management system	%	✓	
Responsible Sourcing of Minerals			
Suppliers participation in our program	%	✓	
Supplier Audit			
Number of Major Supplier Facilities	#	✓	
Percentage of Major Supplier Facilities Audited	%	✓	
Number of New Supplier Facilities	#	✓	
Percentage of New Supplier Facilities Audited	%	✓	
Total Number of Audits Completed	#	✓	
Business Conduct			
Number of non-compliances with product health and safety regulations resulting in a fine or penalty or regulatory warning	#		✓
Number of confirmed incidents of corruption	#		✓
Confirmed incidents of corruption or bribery in which employees were dismissed or disciplined	#		✓
Confirmed incidents where contracts with business partners were terminated or not renewed due to violations related to corruption	#		✓
Legal cases brought against the organization or our employees for organizational corruption	#		✓
Number of significant fines and non-monetary sanctions for Noncompliance with environmental laws and/or regulations	#		✓
Number of incidents of noncompliance with regulations concerning the health and safety impacts of products and services resulting in a fine or penalty or regulatory warning	#		✓
Number of incidents of noncompliance with regulations concerning product and service information and labeling resulting in a fine or penalty or regulatory warning	#		✓
Number of incidents of noncompliance with regulations concerning marketing communications, including advertising, promotion, and sponsorship resulting in a fine or penalty or regulatory warning	#		✓
Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant	#		✓
Substantiated complaints concerning breaches of customer privacy	#		✓
Number of identified leaks, thefts, or losses of customer data	#		✓