



**FY24 Impact Report
Basis of Reporting**

1. Purpose

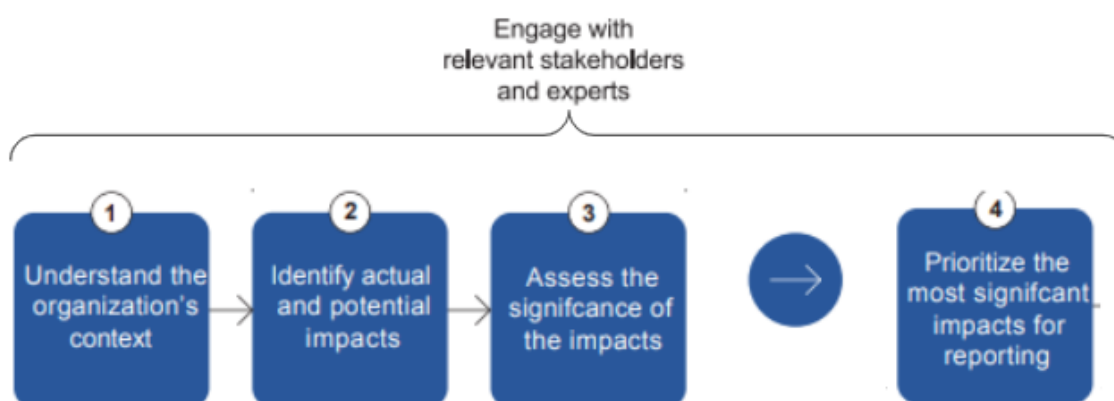
This section defines the basis of preparation for sustainability performance indicators selected for independent assurance.

2. Materiality Assessment

In FY24, we carried out our first double materiality assessment (“DMA”). DMA expands the traditional understanding of materiality in sustainability reporting by considering a company’s impacts on people and the planet (“inside-out environmental and social impacts”) and the external environmental and social factors that influence a company (“outside-in financial risks and opportunities”). The DMA framework was introduced to recognize the reciprocal relationship between companies and their external environment and acknowledge the fact that a company’s sustainability performance and management of external environmental and social risks can significantly affect its financial performance, reputation, and resilience. By embracing the principle of double materiality, we believe we can better assess and disclose both our impacts on the external world and the impacts of the external world on our operations. To progress our DMA, we evaluated the potential impact and relevance of various environmental and social dimensions, using the European Sustainability Reporting Standards (“ESRS”). We also assessed financial risks and opportunities associated with environmental and social factors that are relevant to our business. The results of our DMA are summarized in the following tables.

2.1 Process for assessing “inside-out” environmental and social impacts

Assessment of our impact on the environment and society is an ongoing process that occurs throughout the year in collaboration with relevant stakeholder groups and experts. An overview of the key steps in the process is provided below.



The first three steps in the process relate to the ongoing identification and assessment of impacts. As part of these steps, we maintain a high-level overview of company activities and business relationships and we identify and assess our impacts on an ongoing basis, over the course of the year and as part of day-to-day management of our operations and sustainability programs. We work with industry experts and third-party consultants to model and understand the life-cycle impact of our activities and we engage with relevant stakeholders, to ensure stakeholder views and insights are taken into account. We have an established process for External Factors Review (EFR), which involves monitoring and analysis of publicly available data sources, good practice standards and media reports, to understand current and evolving impact assessment techniques and third-party insights on impact. We also engage with our key stakeholder groups in a variety of ways to gain insight into their perceptions (as described further in our FY24 Stakeholder Engagement Report). We regularly review materiality assessments and impact studies from third parties and peer companies, to identify emerging trends, stakeholder expectations, and material issues that have been identified by peer companies in our sector or comparable sectors. A systematic review of learnings and new insights from the reporting period is carried out towards the end of each financial year, when we review our material topics from the previous reporting period to identify any changes that have occurred. This process helps us proactively identify areas where our impact has evolved or new impacts have arisen and allows us the opportunity to adjust the scope and boundaries of our Impact Report to reflect any such changes.

2.1 Our process for assessing “outside-in” financial risks and opportunities

Our ERM process provides the Board, including its Audit Committee, with a comprehensive view of the risks facing our business. Logitech includes “outside-in” financial risks and opportunities in its multidisciplinary company-wide ERM process. This process aims to identify and control risks to ensure positive business development, effective risk reporting, and legal compliance. Risks are assessed in terms of their potential impact and likelihood of adversely affecting our reputation, financial situation, or capacity to meet our commitments. Risk mitigation measures are then planned, implemented and monitored on an ongoing basis to ensure their performance.

ERM assessments are both top-down and bottom-up and cross-functional. They cover strategic, financial, and operational risks, in the short, medium and long term. Our ERM process is aligned with our strategy. On an annual basis, our Internal Audit team performs an enterprise risk assessment through all our business areas, divisions and corporate functions. The result of the risk assessment is presented to our Board. This process assists Logitech in identifying risks that could potentially impact our ability to achieve business objectives and compliance obligations.

In Logitech's FY24 Impact Report, Logitech has begun the process of reporting in accordance with both GRI and ESRS reporting standards. The mapping of Logitech material topics to ESRS Material Topics and GRI Material Topics can be summarized as follows.

ESRS Material Topic	Logitech Material Topics	GRI Material Topics
Climate change mitigation & energy	Climate Action	302. Energy 305. Emissions
Circular economy Plastics (including microplastics) Pollution of water and soil (e-waste)	Circularity	301. Materials
Water withdrawal & discharge	Water	303. Water and effluents 308. Supplier environmental assessment
Pollution: substances of concern Personal safety	Targeted Substances	416. Customer health and safety
Biodiversity	Biodiversity	304. Biodiversity
Work-related rights Child labor, forced labor, working time, adequate wages, social dialogue, freedom of association, collective bargaining.	Human Rights and Labor	406. Non-discrimination 407. Freedom of association and collective bargaining 408. Child labor 409. Forced or compulsory labor 414. Supplier social assessment
Health and safety	Safety, Health and Well-being	403. Occupational health and safety 416. Customer health and safety
Equal treatment and opportunity Training and skills development, gender equality and equal pay, diversity.	Diversity, Equity and Inclusion	405. Diversity and equal opportunity
Equal treatment and opportunity Training and skills development, gender equality and equal pay, diversity.	Talent Attraction and Retention	401. Employment 404. Training and education
Social inclusion	Digital Inclusion	405. Diversity and equal opportunity
Information-related impacts	Privacy & Security	418. Customer privacy

Business conduct: protection of whistle-blowers, supplier management, corruption and bribery.	Business Conduct	205. Anti-corruption 206. Anti-competitive behavior 417. Marketing and labeling
---	------------------	---

Our [FY24 GRI Content Matrix](#) provides the location of Logitech's General GRI Disclosures and Topic-specific GRI disclosures.

2. Key Performance Indicators

The following table outlines the key performance indicators that are included in the FY24 Impact Report, including their GRI reference and related definitions, scope and boundaries, reporting period and methodology.

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
302-1 a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. Total electricity consumption in joules or multiples e. Total energy consumption within the organization, in joules or multiples.	Definitions <ul style="list-style-type: none"> Non-renewable sources: fossil fuels Renewable sources: renewable electricity Scope and boundaries <ul style="list-style-type: none"> Our production facility. Reporting period: <ul style="list-style-type: none"> CY23. 01 January 2023 - 31 December 2023. Methodology <ul style="list-style-type: none"> Calculated as the sum of all fuel consumption from non-renewable sources, converted to MJ Calculated as the sum of all fuel consumption from renewable sources, converted to MJ Calculated as the sum of all electricity consumption, converted to MJ Calculated as the sum of all energy consumption, converted to MJ
302-2 Energy consumption outside of the organization	Definitions <ul style="list-style-type: none"> Energy consumption outside of the organization: Logitech understands this to mean energy consumption outside of our own production facility and offices and by our suppliers or value chain, where we have available information and have conducted surveys. Scope and boundaries <ul style="list-style-type: none"> We have reported the electricity consumption data that we have available for Tier 1 surveyed suppliers, which they have allocated to Logitech manufacturing. Energy consumption within our value chain and beyond is modeled by LCA to determine carbon impact, not primary data or energy data. Reporting period <ul style="list-style-type: none"> CY23 Methodology <ul style="list-style-type: none"> We survey our Major Supplier Facilities and hotspot facilities each year and require facilities to report (a) the total amount of energy used in the calendar year, and (b) the percentage of that electricity, which is allocated to Logitech manufacturing. Major Supplier Facilities are the supplier facilities that account for 80% of spend in the previous calendar year. Hotspot facilities are facilities that are considered to be energy hotspots e.g. facilities that manufacture Printed Circuit Boards.

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
302-4 Reduction of energy consumption	<p>Definitions</p> <ul style="list-style-type: none"> Reduction of energy consumption: Logitech understands this to mean projects that achieved reductions of energy consumption. <p>Scope and boundaries</p> <ul style="list-style-type: none"> Example projects from the most recent calendar year <p>Reporting period</p> <ul style="list-style-type: none"> CY24 <p>Methodology</p> <ul style="list-style-type: none"> We monitor and report energy consumption reduction projects at our production facility year-on-year.
Electricity <ul style="list-style-type: none"> Total electricity consumption (GRI 302-1c) Total renewable electricity (GRI 302-1b) Total non-renewable electricity (GRI 302-1b) Percentage renewable electricity 	<p>Definitions</p> <ul style="list-style-type: none"> Total electricity consumption: the sum total of electricity consumed, as defined by GRI 302-1 c Total renewable electricity: the sum total of electricity consumed, which is sourced from green utility providers or Energy Attribute Certificates, as defined by GRI 302-1 b. Percentage renewable electricity: the total renewable electricity divided by the total electricity consumption. <p>Scope and boundaries</p> <ul style="list-style-type: none"> Our production facility and Major Offices Worldwide. Our Major Offices are the offices that account for 80% of floorspace in the previous calendar year, where we have sufficient presence to influence landlord and building management. As such, the consolidation approach is operational control. Analysis of floorspace is as of 31 December 2023. In 2023, the list of Major Offices comprised: San Jose, Camas, Chennai, Cork, Hong Kong Kowloon, Hsinchu, Hsinchu Dexxa, Irvine, Lausanne, Milpitas, Munchen, Nijmegen, Shanghai, Shenzhen, Taipei, Tokyo, Westlake Village. <p>Reporting period:</p> <ul style="list-style-type: none"> CY23. 01 January 2023 - 31 December 2023. <p>Methodology</p> <ul style="list-style-type: none"> We collate electricity consumption data from electricity bills, where available. In exceptional circumstances, where electricity consumption data is not readily available, we model the electricity consumption of an office, in consideration of comparable offices in the same country and relative floorspace. We obtain certifications from utility companies that claim to be renewable. We also count megawatts of purchased Electricity Attribute Certificates, which are purchased in accordance with RE100 requirements and rules. The percentage of renewable electricity is calculated as the total renewable electricity (as defined above) divided by the total electricity consumption (as defined above).
Carbon (Scope 1 & 2) <ul style="list-style-type: none"> Scope 1 GHG Emissions (305-1) Scope 2 Emissions (305-2) Reduction in Scope 1 & 2 emissions, from baseline (305-5) 	<p>Definitions</p> <ul style="list-style-type: none"> Scope 1 GHG Emissions: as defined by the GHG Protocol and GRI 305-1. Scope 2 location-based GHG emissions: as defined by the GHG Protocol and GRI 305-2a. The impact of green tariff contracts and Energy Attribute Certificates is not considered. Scope 2 market-based GHG emissions: as defined by the GHG Protocol and GRI 305-2. The impact of both green tariff contracts and purchased Energy Attribute Certificates is considered. Baseline: Our SBTi-validated baseline year for scope 1 & 2 emissions is 2019. <p>Scope and boundaries</p> <ul style="list-style-type: none"> Our production facility and Major Offices Worldwide. Our Major Offices are the offices that account for 80% of floorspace in the previous calendar year,

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>where we have sufficient presence to influence landlord and building management. As such, the consolidation approach is operational control.</p> <ul style="list-style-type: none"> • Analysis of floorspace is as of 31 December 2023. In 2023, the list of Major Offices comprised: San Jose, Camas, Chennai, Cork, Hong Kong Kowloon, Hsinchu, Hsinchu Dexxa, Irvine, Lausanne, Milpitas, Munchen, Nijmegen, Shanghai, Shenzhen, Taipei, Tokyo, Westlake Village. • The scope and boundaries set out above are different to the scope and boundaries of our baseline year (CY19) when all offices, regardless of lease status and level of operational or financial control, were included in the Scope 1 & 2 emission inventory. Our preliminary assessment indicates this revision of scope and boundaries contributes to less than 1% of the emission reduction achieved, compared to baseline and as such the methodology change was not a significant contributor to the reported reduction. Over the coming year, we are working to review our Scope 1 & 2 emissions and further information will be provided in due course. <p>Reporting period</p> <ul style="list-style-type: none"> • CY23. 01 January 2023 - 31 December 2023. <p>Methodology</p> <ul style="list-style-type: none"> • We collate electricity and fuel consumption data from electricity and fuel bills where available. In exceptional circumstances, where electricity or fuel consumption data is not readily available, we model an office's consumption, considering comparable offices in the same country and relative floorspace. • We transform consumption data to Scope 1 & 2 emission data using the following emission factors. <ul style="list-style-type: none"> ◦ UK BEIS: Greenhouse gas reporting: conversion factors 2023 ◦ US EPA: eGRID 2022; The Emissions & Generation Resource Integrated Database ◦ IEA 2023: International Energy Agency emissions factors • Our SBTi-validated baseline year for Scope 1 & 2 emissions is 2019. The reduction in Scope 1 and 2 emissions is calculated by subtracting current-year emissions from 2019 emissions and dividing by 2019 Scope 1 and 2 emissions. No updates to the 2019 baseline were completed this year. Our baseline emissions for 2019 were 895 tCO₂e (Scope 1) and 1,955 tCO₂e (Scope 2) market-based.
<p>Carbon (Scope 3)</p> <ul style="list-style-type: none"> • Scope 3 GHG emissions (GRI 305-3) • Reduction in Scope 3 emissions, from baseline (GRI 305-5) 	<p>Definitions</p> <ul style="list-style-type: none"> • Scope 3 GHG Emissions: as defined by the GHG Protocol and GRI 305-2. • Baseline reduction in Scope 3 GHG Emissions: as defined by the GHG Protocol and GRI 305-5. <p>Scope and boundaries</p> <ul style="list-style-type: none"> • Greenhouse gas emissions are associated with Logitech's global value chain and product life cycles. <p>Reporting period</p> <ul style="list-style-type: none"> • CY23. 01 January 2023 - 31 December 2023. <p>Methodology</p> <ul style="list-style-type: none"> • Category 1: Purchased goods and services: We survey our Major Supplier Facilities and hotspot facilities each year and require facilities to report (a) the total amount of energy used in the calendar year, and (b) the percentage of that electricity, which is allocated to Logitech manufacturing. Major Supplier Facilities are the supplier facilities that account for 80% of spend in the previous calendar year. Hotspot facilities are facilities that are considered to be energy hotspots e.g. facilities that manufacture Printed Circuit Boards. With our Renewable Electricity Buyers Club for suppliers, we help suppliers understand the value of supporting renewable energy and access high-quality Energy Attribute Certificates that are third-party certified, to address the Logitech proportion of their electricity footprint, as a minimum. The carbon reductions that are achieved from those purchases is accounted for in the model. Other upstream tiers of manufacturing are modeled using cradle-to-grave Life Cycle Analysis (LCA) studies of our products and take into account the changes we have made to our portfolio, as part of our design for sustainability commitment. To model the impact of our indirect spend (i.e. spend that is not related to products and manufacturing), we use a report from Logitech's financial systems for the calendar year and combine this with the appropriate emissions factors to calculate the carbon footprint by dollar

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>spent.</p> <ul style="list-style-type: none"> • Category 2: Capital goods: we use a spend-based approach and multiple spend on capital goods during the calendar year by appropriate emissions factors. • Category 3: Fuel- & energy-related activities not included in Scope 1 or 2: We model upstream emissions of purchased fuels and electricity and emissions associated with transmission and distribution factors. • Category 4: Upstream transportation and distribution: Logitech's Logistics Carbon Calculator (the LogiLoCC) was developed in collaboration with the Smart Freight Centre (SFC) - a global non-profit organization dedicated to sustainable freight. The modeling methodology reflects best practice standards, as defined by the Smart Freight Centre and uses the Global Logistics Emissions Council Framework for Logistics Emissions Accounting and Reporting Version 3.0 ("the GLEC Framework"). The GLEC Framework was developed by the SFC, to establish a harmonized methodology for the calculation and reporting of GHG emissions from global supply chains. It is aligned with the GHG Protocol and consolidates existing methodologies developed for individual transport modes and regions. Our model covers and includes: well-to-wheel GHG emissions (according to the scopes of the GHG Protocol Corporate Value Chain Accounting and Reporting Standard), full model coverage (road, rail, air, inland waterways, sea, where applicable) and full geographic coverage (inbound, outbound distribution and downstream transportation to end users). • Category 5: Waste generated in operations: We have one production facility. Primary and modeled waste data from that facility is multiplied by appropriate emission factors. We also currently adopt a worst-case scenario approach and model and include the waste from offices by multiplying the number of office workers by a factor of 200 kg/person per year and appropriate emissions factors. • Category 6: Business travel: Logitech has a Travel Management System and expenses system, which all employees are required to use, to book business travel and travel-related expenses (e.g. hotels, local transportation). The reports of all travel and expenses during the calendar year is multiplied by appropriate emission factors to determine the carbon footprint. • Category 7: Employee commuting: In 2019, we carried out an employee survey and calculated the "Average Carbon impact of commuting per month per employee in tCO2/pp.month". Each year, the total number of employees worldwide and we multiplied that by that factor. • Category 8: Upstream leased assets: Upstream leased assets are limited to a number of leased office spaces in buildings or offices over which we do not have operational control. The carbon impact of these offices is modeled considering the electricity and fuels used in Major Offices in similar regions, using floor space to extrapolate primary survey data to other offices. • Category 9: Downstream transportation and distribution: As described for Category 4. • Category 10: Processing of sold products: For this category, we model the number of refurbished units we processed during the calendar year in accordance with insights from our third-party LCA model of the typical carbon impact of refurbished products. • Category 11: Use of sold products: The carbon impact associated with consumers using our products is modeled using LCA. Logitech's methodology was developed in partnership with iPoint consultants and conforms with ISO 14067:2018 and ISO 14044:2006 standards and was critically reviewed by DEKRA SE. Biogenic emissions are excluded in accordance with ISO 14064. Logitech carried out consumer surveys and consumer behavior studies to electricity use over the lifetime of products and the lifetime of any batteries used. Product-specific energy consumption insights are provided by Logitech engineering and each product is modeled as having a working mode over a period of two years with a conservative use scenario using region-specific electricity mixes. If a receiver is required to use the product, the energy consumption of the receiver is also considered in the study while the energy consumption of the PC/Laptop (not a Logitech device) is excluded. For office headsets, it is assumed that a headset is not worn permanently while working and is therefore actively used. It is assumed that gaming headsets are used in the same way as gaming mice, as it is anticipated that both will be used together. • Category 12: End-of-life treatment of sold products: The carbon impact associated with consumers using our products is modeled using LCA. Logitech's methodology was developed in partnership with iPoint consultants and conforms with ISO 14067:2018 and ISO 14044:2006 standards and was critically reviewed by DEKRA SE. The model includes the carbon impact of end-of-life treatment (recycling,

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>incineration or landfilling) of: the product (hardware); the battery or non-rechargeable batteries, where they arise; the end-user packaging e.g. paper; and the shipper packaging e.g. master shipper and pallet.</p> <ul style="list-style-type: none"> • Category 13: Downstream leased assets: not relevant. • Category 14: Franchises: not relevant. • Category 15: Investments: not reported. • The following emission factors were used. <ul style="list-style-type: none"> ◦ UK BEIS: Greenhouse gas reporting: conversion factors 2023. ◦ US EPA: eGRID 2022; Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6. ◦ US EPA: eGRID 2022; The Emissions & Generation Resource Integrated Database. ◦ US Bureau of Economic Analysis: Chain-Type Price Indexes for Gross Output by Industry (2021-2023 data). ◦ IEA 2023: International Energy Agency emissions factors. ◦ CEDA 2022. ◦ The Global Logistics Emissions Council Framework for Logistics Emissions Accounting and Reporting Version 3.0 ("the GLEC Framework") ◦ GaBi 2020 + Ecoinvent 3.8 for end of life. ◦ 2020 B.C. Best Practices Methodology For Quantifying Greenhouse Gas Emissions" for business travel. ◦ For LCA/PCF Studies: GaBi 2020 and Ecoinvent v3.8 databases with impact assessment method IPCC AR5 GWP100, incl biogenic carbon, incl. land use change. • LCA is an evolving science and area of technical expertise. Modeling methodologies, new data and new insights become available year-on-year. Our CY23 model comprises the best information currently available, both internally and externally, at the time of reporting. The quality of the data and model will improve further going forward. • Our SBTi-validated baseline year for Scope 3 emissions is 2021. The reduction in Scope 3 emissions is calculated by subtracting current-year Scope 3 emissions from 2021 emissions and dividing by 2021 Scope 3 emissions. • For this year's reporting, our 2021 baseline Scope 3 inventory was updated to reflect new information and insights. For example, in the last year, new insights in the following areas have significantly changed how we model and understand the carbon impact of our products. <ul style="list-style-type: none"> ◦ We conducted several life-cycle assessments and user engagements to thoroughly examine the use phase of our headsets, webcams, gaming simulation devices, and room video conferencing equipment. We have evolved our model to reflect the new insights from these studies. ◦ We refined our methodology for modeling the carbon impact of our refurbished second-life products. ◦ We updated our distribution model to reflect the latest emission factors from the Global Logistics Emissions Council (GLEC).
<p>Design for Sustainability</p> <ul style="list-style-type: none"> • Percentage of products with a Product Carbon Footprint study • Percentage of products with FSC™-certified paper packaging • Percentage of New Product Introductions with FSC™-certified paper packaging • Percentage of products with Next Life Plastics • Percentage of products that are PVC-free • Number of product lines with low-carbon aluminum 	<p>Definitions</p> <ul style="list-style-type: none"> • Product Carbon Footprint is defined as: the sum of greenhouse gas emissions and removals in a product system, expressed as CO₂ equivalents and based on a life-cycle assessment (LCA Study) using the single impact category of climate change. • Product with FSC™-certified paper packaging: A Logitech product with FSC™-certified paper packaging. The FSC is the Forestry Stewardship Council. • New Product Introductions: a Logitech product line launched within the boundaries of the financial year. • Product with Next Life Plastic: A Logitech product with recycled plastic (hardware). • PVC-free: No detectable presence of polyvinyl chloride e.g. in cables or component parts. We test for the presence of chlorine at concentrations of greater than 2,200 ppm. • Low-carbon aluminum: aluminum that is manufactured using renewable electricity to achieve a lower carbon footprint. <p>Scope and boundaries</p> <ul style="list-style-type: none"> • All Logitech products. <p>Reporting period</p> <ul style="list-style-type: none"> • FY24

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>Methodology</p> <ul style="list-style-type: none"> Measured as the percentage of units shipped from 01 March 2024 to 31 March 2024, for which Logitech had a third-party reviewed Product Carbon Footprint, for which paper-based consumer packaging was FSC™-certified. Measured as the percentage of units shipped from 01 March 2024 to 31 March 2024, which incorporate post-consumer recycled plastic. Measured as the percentage of product lines shipped from 01 March 2024 to 31 March 2024, which have no detectable presence of polyvinyl chloride e.g. in cables or component parts. We test for the presence of chlorine at concentrations of greater than 2,200 ppm. Measured as the percentage of New Product Introduction units shipped from 01 March 2024 to 31 March 2024, for which all paper-based consumer packaging was FSC™-certified. Measured as the number of product lines shipped from 01 March 2024 to 31 March 2024, which incorporated low-carbon aluminum.
<p>Water</p> <ul style="list-style-type: none"> Total water withdrawal consumption at our production facility (GRI 303-3) 	<p>Definitions:</p> <ul style="list-style-type: none"> Total water withdrawal, as defined by GRI 303-3. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Our production facility. Offices outside of our production facility are excluded. Includes purchased hot water from a neighboring plant and cold water from mains. <p>Reporting period</p> <ul style="list-style-type: none"> CY23. 01 January 2023 - 31 December 2024. <p>Methodology</p> <ul style="list-style-type: none"> Water withdrawal is calculated from primary records (water bills).
<p>Materials</p> <ul style="list-style-type: none"> Weight of materials used in products and packaging (GRI 301-1) Weight of natural materials used in products and packaging (GRI 301-1) Weight and percentage of natural and renewable materials (GRI 301-1, adapted) Weight and percentage of materials with recycled content (GRI 301-2) 	<p>Definitions</p> <ul style="list-style-type: none"> Natural materials: Materials that are generated by ecological processes e.g. paper; not plastic. Renewable materials: Renewable materials are natural materials that can be replenished quickly and are recyclable at end-of-life. We recognize FSC™-certified paper as a renewable material as well as the paper packaging used in our master shipper boxes. Non-renewable materials are natural materials that cannot be replenished quickly or are not recyclable at end-of-life. Materials with recycled content: We recognize products that have achieved third-party certifications for their use of recycled plastic in a limited range of clamshell packaging. In the absence of third-party verifications, all other materials are assumed to have zero recycled content for now. These data, therefore, represent a very conservative estimate. <p>Scope and boundaries</p> <ul style="list-style-type: none"> Materials used in Logitech products and packaging and placed on market. This excludes intermediate packaging that is applied or removed by various third parties during transit. <p>Reporting period</p> <ul style="list-style-type: none"> CY23. 01 January 2023 - 31 December 2023. <p>Methodology</p> <ul style="list-style-type: none"> The weight of materials used in Logitech products and packaging is ascertained by reviewing bill of materials (BOM) data. A variety of data sources are used, including BOM data that forms part of third-party reviewed Life Cycle Assessments and commercial/shipping records. By the end of March 2024, we had third-party validated BOM data for 66% of units shipped. For the remainder of the portfolio, we used a proxy approach and insights from comparable LCAs from similar product categories. Product-to-product data variation may affect data accuracy. The resulting product data is multiplied by the number of units shipped ex-Factory between 01 January 2023 to 31 December 2023, using ex-Factory shipping records of the number of product units placed on market during this period and the bill of materials. The weight of natural, renewable and recycled content materials is determined by categorizing

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>materials in accordance with the definitions set out above.</p> <ul style="list-style-type: none"> • The percentage of natural and renewable materials (GRI 301-1, adapted) is calculated as the weight of natural and renewable materials divided by the total weight of natural materials, multiplied by 100 and rounded to the nearest percentage. • The percentage of materials with recycled content (GRI 301-2) is calculated as the weight of recycled materials divided by the total weight of materials, multiplied by 100 and rounded to the nearest percentage. All other materials are assumed to have zero recycled content for now, in the absence of validated data stating otherwise. Therefore, these data represent a very conservative estimate.
<p>Gender Diversity</p> <ul style="list-style-type: none"> • Gender diversity of the board of directors (GRI 405-1) • Gender diversity of leadership team, extended leadership, people managers and all other employees (GRI 405-1a) • Gender diversity of all employees • Gender diversity of specific positions: junior and top management, revenue-generating managers, STEM 	<p>Definitions</p> <ul style="list-style-type: none"> • Top Management: Individuals in the Logitech “Extended Leadership” category and “Leadership Team” category. <ul style="list-style-type: none"> ◦ Leadership team: Logitech’s Chief Executive Officer (CEO) and the CEO’s direct reports. A limited number of additional defined individuals may also be included, where requested by Logitech’s Chief Executive Officer. ◦ Extended Leadership: Director-level and above, with the exception of individuals who are on the Leadership Team. ◦ People managers: An individual who manages a minimum of one employee and is not a member of the Leadership Team or Extended Leadership ◦ All other employees: All other employees not included in the categories above. • Junior Management: Individuals in the Logitech “People Managers” category i.e. the first level of management. • Revenue-generating positions: positions in sales or with any type of sales commission e.g. some of Logitech’s Customer Support Group and Design and Marketing Group may be included. • STEM positions relate to science, technology, engineering, and mathematics. Logitech’s P&C team defines these positions, which include engineers, data scientists, and others. • Employees: All individuals with a direct employment contract with Logitech. • Regions (for regional diversity) are defined as follows: <ul style="list-style-type: none"> ◦ Americas: North and South America ◦ EMEA: Europe, Middle East, and Africa ◦ Asia Pacific: All Other Countries <p>Scope and boundaries:</p> <ul style="list-style-type: none"> • Global: Permanent employees (direct workers) from all regions worldwide. <p>Reporting period</p> <ul style="list-style-type: none"> • FY24 as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> • Individuals may self-identify as Male, Female or in some cases they are categorized as employees who declined to state their gender by Logitech’s People & Culture team. • Individuals are categorized as Leadership team, employees, junior managers, top managers, and STEM by Logitech’s People & Culture team in accordance with the established definitions set out above. • Women managers in revenue-generating positions: calculated as a percentage of all individuals in those positions • Women in STEM-related positions: calculated as a percentage of all individuals in those positions
<ul style="list-style-type: none"> • Gender diversity by contract type (GRI 2-7 b and 2-8) (permanent or temporary) 	<p>Definitions</p> <ul style="list-style-type: none"> • Permanent: An individual with a permanent contract. • Temporary: An individual with a temporary contract. <p>Scope and boundaries</p> <ul style="list-style-type: none"> • Global: Permanent and temporary direct and indirect workers from all regions worldwide. <p>Reporting period</p> <ul style="list-style-type: none"> • FY24 as of 31 March 2024.

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>Methodology</p> <ul style="list-style-type: none"> Individuals are categorized as permanent, or temporary, by Logitech's People & Culture team.
<ul style="list-style-type: none"> Regional diversity by contract type (GRI 2-7 b and 2-8) (permanent or temporary) 	<p>Definitions</p> <ul style="list-style-type: none"> Permanent: An individual with a permanent contract. Temporary: An individual with a temporary contract. EMEA: Europe, Middle East and Africa Americas: North America and South America Asia-Pacific: All other countries <p>Scope and boundaries</p> <ul style="list-style-type: none"> Global: Permanent and temporary direct and indirect workers from all regions worldwide. <p>Reporting period</p> <ul style="list-style-type: none"> FY24 as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Individuals are categorized as permanent, or temporary, by Logitech's People & Culture team.
<ul style="list-style-type: none"> Gender diversity by employment type (GRI 2-7 b) (full or part time) 	<p>Definitions</p> <ul style="list-style-type: none"> None <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global: Direct and indirect workers from all regions worldwide. Assembly line workers in our production facility are excluded. <p>Reporting period</p> <ul style="list-style-type: none"> FY24 as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Analysis is as of 31st March i.e. the last day of the reporting period. Individuals may self-identify as Male, Female or in some cases they are categorized as employees who declined to state their gender by Logitech's People & Culture team. Individuals are categorized as part-time or full-time, by Logitech's People & Culture team in accordance with the established definitions set out above.
<ul style="list-style-type: none"> Regional diversity by employment type (GRI 2-7 b) (full or part time) 	<p>Definitions</p> <ul style="list-style-type: none"> None <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global: Direct and indirect workers from all regions worldwide. Assembly line workers in our production facility are excluded. EMEA: Europe, Middle East and Africa Americas: North America and South America Asia-Pacific: All other countries <p>Reporting period</p> <ul style="list-style-type: none"> FY24 as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Individuals may self-identify as Male, Female or in some cases they are categorized as employees who declined to state their gender by Logitech's People & Culture team. Individuals are categorized as part-time or full-time, by Logitech's People & Culture team in accordance with the established definitions set out above.

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
401-1 Total Number & Rates of New Employee Hires and Employee Turnover by Age Group and Gender	<p>Definitions</p> <ul style="list-style-type: none"> New hire: hired within the reporting period Number and rate of new hire: Number and % of new hires <p>Scope and boundaries</p> <ul style="list-style-type: none"> All employees worldwide <p>Reporting period</p> <ul style="list-style-type: none"> FY24 <p>Methodology</p> <ul style="list-style-type: none"> New hires are recorded by Logitech's People & Culture team and categorized into age and gender categories for reporting purposes.
<ul style="list-style-type: none"> Workers who are not employees (GRI 2-8) 	<p>Definitions</p> <ul style="list-style-type: none"> Dispatch Workers: Individuals hired by Dispatch Agencies who are contracted by Logitech to attract and manage talent. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> As per GRI, the total number of workers who are not employees and whose work is controlled by the organization. <p>Reporting period</p> <ul style="list-style-type: none"> FY24 as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Individuals hired by Dispatch Agencies are managed and counted by Logitech's People & Culture team to inform the reporting of data.
Age Diversity <ul style="list-style-type: none"> Age diversity of employees (Adapted from GRI 405-1) 	<p>Definitions</p> <ul style="list-style-type: none"> None. <p>Scope and boundaries</p> <ul style="list-style-type: none"> Global: Permanent employees from all regions worldwide. <p>Reporting period</p> <ul style="list-style-type: none"> FY24 as of 31 March 2024. <p>Methodology:</p> <ul style="list-style-type: none"> Data is calculated and reported as of 31 March, the last day of the reporting period. Individuals disclose their date of birth as part of employee onboarding, and this is verified by Logitech's People & Culture team, who then categorize the employees into age groups.
Racial diversity <ul style="list-style-type: none"> Racial diversity of U.S employees (GRI 2-7) 	<p>Definitions</p> <ul style="list-style-type: none"> U.S. employees: Employees who are registered in Logitech's HR System as being based in the U.S. <p>Scope and boundaries</p> <ul style="list-style-type: none"> U.S. only: Permanent employees based in the U.S. <p>Reporting period</p> <ul style="list-style-type: none"> FY24 as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Individuals may choose to disclose their racial/ethnicity in accordance with the categories and requirements of the U.S Equal Employment Opportunity Commission EE-01 Component Reporting

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	rules. Individuals who choose not to identify are classified as N/A - declined to state or not specified.
Total number of employees (GRI 2-7 a)	<p>Definitions</p> <ul style="list-style-type: none"> Total number of employees: Total number of individuals with a direct permanent employment contract with Logitech. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global: All regions worldwide. <p>Reporting period</p> <ul style="list-style-type: none"> FY24, as of 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> The total number of employees is recorded on our HR System.
<p>Health and Safety</p> <ul style="list-style-type: none"> Number of fatalities, due to work-related injury (GRI 403-9(a&b)) Number of fatalities, due to work-related ill-health (GRI 403-9(a&b)) Number of high-consequence work-related injuries (GRI 403-9(a&b)) Number of recordable work-related injuries (GRI 403-9(a&b)) Number of recordable work-related ill health cases (GRI 403-10(a&b)) Recordable incident rate (GRI 403-9(a&b)) Number of near-misses (SASB TC-ES-320a.1) 	<p>Definitions</p> <ul style="list-style-type: none"> Number of fatalities, due to work-related injury: The number of deaths that occurred during the reporting period, due to work-related injury e.g. physical injury due to exposure to a hazard at work in our operational facility in Suzhou, China. Number of fatalities, due to work-related ill-health: The number of deaths that occurred during the reporting period, due to work-related ill-health e.g. work-related diseases, illnesses, and disorders at work in our operational facility in Suzhou, China. Number of high-consequence work-related injuries: The number of work-related injuries, from which the individual is not expected to recover to full pre-injury health status within 6 months, in the reporting period. Number of recordable work-related injuries: The number of all work related recordable cases occurring per 200,000 hours. A Recordable Work-Related Injury or Illness: A work-related injury or illness that results in any of the following: death; 3 or more consecutive days away from work; restricted work or transfer to another job; medical treatment beyond first aid; or loss of consciousness; or an injury or illness which is diagnosed by a physician or other licensed healthcare professional, and deemed to be significant, even if it does not result in any of the above. Recordable incident rate: The number of all work related recordable cases occurring in the reporting period 01 January 2023 to 31 December 2023) per 200,000 hours. Number of near-misses: an incident in which no property was damaged and no personal injury was sustained, but where, given a slight shift in time or position, damage or injury easily could have occurred. Near misses also may be referred to as close calls, near accidents, accident precursors, injury-free events and, in the case of moving objects, near collisions. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Our production facility. Offices outside of our production facility are excluded. <p>Reporting period:</p> <ul style="list-style-type: none"> CY23. 01 January to 31 December 2023. <p>Methodology:</p> <ul style="list-style-type: none"> Records of health and safety-related incidents are recorded in accordance with ISO 45001 requirements. Key performance indicators are calculated by the Environmental, Health and Safety team at our production facility in accordance with agreed protocols.
<p>Health and Safety</p> <ul style="list-style-type: none"> Work-related injuries (GRI 403-9: e&f&g) 	<p>Definitions</p> <ul style="list-style-type: none"> Fatalities as a result of a work-related injury, disease, illness or disorder: The number of deaths, that occurred during the reporting period, due to work-related injury e.g. physical injury due to exposure to a hazard at work High-consequence work-related injuries (excluding fatalities): The number of work-related injuries, from which the individual is not expected to recover to full pre-injury health status within 6 months, in the reporting period Recordable work-related injuries or illness: A work-related injury or illness that results in (a) death, or

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<p>(b) 3 or more consecutive days away from work, or (c') restricted work or transfer to another job, or (d) medical treatment beyond first aid, or (e) loss of consciousness, or (f) an injury or illness which is diagnosed by a physician or other licensed healthcare professional, and deemed to be significant, even if it does not result in any of the above</p> <p>Scope and boundaries</p> <ul style="list-style-type: none"> • Our production facility <p>Reporting period</p> <ul style="list-style-type: none"> • CY23 <p>Methodology</p> <ul style="list-style-type: none"> • Health and safety performance is recorded for our production facility and offices and any incidents are categorized for reporting as per the definitions set out above. • The rate of incidents is the number of incidents divided by the number of hours worked multiplied by 200,000 hours.
Hours of health and safety training provided (GRI 403-5)	<p>Definitions:</p> <ul style="list-style-type: none"> • Health and safety training: health and safety training in accordance with our ISO 45001 processes. • New hires: Total number of new employees at our production facility during the reporting period. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> • Training undertaken by new hires at our production facility. <p>Reporting period:</p> <ul style="list-style-type: none"> • CY23. 01 January to 31 December 2023. <p>Methodology:</p> <ul style="list-style-type: none"> • We require every new hire to complete a minimum of 24 hours of training. Records of new hire training are managed and retained in accordance with ISO 45001 processes. Total training hours are calculated as the number of new hires by the number of mandatory training hours.
% of workers covered by the H&S management system (GRI 403-1)	<p>Definitions:</p> <ul style="list-style-type: none"> • Covered by the H&S management system which is certified to ISO 45001. • Workers: All direct and indirect workers in the production facility. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> • Workers at our production facility. <p>Reporting period:</p> <ul style="list-style-type: none"> • CY23. 01 January to 31 December 2023. <p>Methodology:</p> <ul style="list-style-type: none"> • The H&S Management system applies to all workers at the production facility.
Supplier participation in our Responsible Sourcing of Minerals program	<p>Definitions:</p> <ul style="list-style-type: none"> • Responsible sourcing of minerals program: our due diligence program for the sourcing of tin, tantalum, tungsten, gold (3TG), cobalt and mica. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> • 3TG, cobalt and mica suppliers. <p>Reporting period:</p> <ul style="list-style-type: none"> • CY23. 01 January to 31 December 2023. <p>Methodology:</p>

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
	<ul style="list-style-type: none"> Each year, we identify the suppliers who provide 3TG, cobalt, and mica to Logitech and track and report the percentage of those who participated in our Responsible Sourcing Program, i.e., attended training, or completed Conflict Minerals Reporting Template or Extended Minerals Reporting Template (EMRT) survey forms as applicable.
Supplier Auditing <ul style="list-style-type: none"> Number of Major Supplier Facilities. Number of New Supplier Facilities (GRI 308,414) Total number of audits (GRI 308,414) Percentage of Major Supplier Facilities audited Percentage of New Supplier Facilities audited (GRI 308,414) 	<p>Definitions:</p> <ul style="list-style-type: none"> Major Supplier Facilities: The supplier manufacturing facilities account for the top 80% of Logitech's direct spend on supplier manufacturing in the previous reporting period. New Supplier Facilities: The facilities of any supplier who wishes to provide goods or services to Logitech and is selected for potential inclusion on Logitech's Approved Vendor List (AVL). Any such suppliers are subject to a qualification audit process that includes social and environmental screening. Total number of audits completed: The total number supplier audits using social and environmental criteria e.g. on-site audit or desktop screening. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Major Supplier Facilities and New Supplier Facilities as defined above. <p>Reporting period:</p> <ul style="list-style-type: none"> CY23. 01 January to 31 December 2023. <p>Methodology:</p> <ul style="list-style-type: none"> Each year Logitech tracks the total number of Major Supplier Facilities and New Supplier Facilities and the total number of audits of such facilities. The percentage of Major Supplier Facilities audited is calculated as the number of Major Supplier Facilities audited divided by the number of Major Supplier Facilities. The percentage of New Supplier Facilities audited is calculated as the number of New Supplier Facility audits divided by the number of New Supplier Facilities.
Business Conduct <ul style="list-style-type: none"> Number of confirmed incidents of corruption (GRI 205-3a). Number of confirmed incidents in which employees were dismissed or disciplined for corruption(GRI 205-3b) Number of confirmed incidents where contracts with business partners were terminated or not renewed due to violations related to corruption (GRI 205-3c) 	<p>Definitions</p> <ul style="list-style-type: none"> Confirmed incidents: incidents of corruption that have been made through a written statement by a regulatory or similar official body addressed to the organization that identifies incidents of corruption, or a complaint lodged with Logitech that has been recognized as legitimate by Logitech. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global. <p>Reporting period:</p> <ul style="list-style-type: none"> FY24. 01 April 2023 to 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Observations, concerns, grievances, or issues relevant to our Code of Conduct and commitment to ethical good practice can be made through our whistleblowing mechanism or Ethics Hotline which is hosted by EthicsPoint, through an employee's manager or by contacting our legal team directly at compliance@logitech.com. Each year Logitech tracks the total number of incidents of corruption that have been substantiated during the reporting period and confirm, if applicable, the number of confirmed incidents that resulted in (a) an employee being dismissed or disciplined; or (b) termination of a contract with a business partner.
Business Conduct <ul style="list-style-type: none"> Number of public legal cases brought against the organization or it's employees for organizational corruption (GRI 205-3d) Number of legal actions for anti-competitive behavior, anti-trust, and total 	<p>Definitions</p> <ul style="list-style-type: none"> Public legal case for organizational corruption: Any public legal case brought against Logitech for organizational corruption. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global. <p>Reporting period:</p> <ul style="list-style-type: none"> FY24 01 April 2023 to 31 March 2024.

Key Performance Indicator	Definitions, Scope and Boundaries, Reporting Period and Methodology
<p>number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes (GRI 206-1)</p>	<p>Methodology</p> <ul style="list-style-type: none"> Each year Logitech tracks the total number of legal cases and legal actions that have been brought against the organization or employees related to (a) organizational corruption during the reporting period or (b) anti-competitive behavior, anti-trust, and total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices, and their outcomes
<p>Compliance</p> <ul style="list-style-type: none"> Number of significant fines and non-monetary sanctions for noncompliance with environmental laws and/or regulations. Number of incidents of noncompliance with regulations concerning: <ul style="list-style-type: none"> (a) the health and safety impacts of products and services resulting in a fine or penalty or regulatory warning (GRI 416-2); (b) product and service information and labeling resulting in a fine or penalty or regulatory warning (GRI 417-2); (c) marketing communications, including advertising, promotion, and sponsorship resulting in a fine, penalty or regulatory warning (GRI417-3). 	<p>Definitions</p> <ul style="list-style-type: none"> Significant fine: A fine of more than USD \$10 000. All other definitions are reflective of GRI definitions. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global. <p>Reporting period:</p> <ul style="list-style-type: none"> FY24 01 April 2023 to 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Logitech's legal function has monitoring and oversight measures in place to allow for tracking and reporting of significant fines, non-monetary sanctions or regulatory non-compliances during the reporting period.
<p>Privacy</p> <ul style="list-style-type: none"> Number of substantiated complaints concerning breaches of customer privacy (GRI 418-1a); Number of identified leaks, thefts, or losses of customer data were identified (GRI 418-1b) 	<p>Definitions</p> <ul style="list-style-type: none"> Substantiated complaint: written statement by a regulatory or similar official body addressed to the organization that identifies breaches of customer privacy, or a complaint lodged with Logitech that has been recognized as legitimate by Logitech. <p>Scope and boundaries:</p> <ul style="list-style-type: none"> Global all regions worldwide. <p>Reporting period:</p> <ul style="list-style-type: none"> FY24 01 April 2023 to 31 March 2024. <p>Methodology</p> <ul style="list-style-type: none"> Observations, concerns, grievances, or issues relevant to Customer Privacy can be made through several channels. The Global Head of Privacy and the Chief Compliance Officer review any reports received. Each year Logitech tracks the total number of confirmed incidents globally that have been substantiated during the reporting period.