logitech

FY25 Non-Financial Matters Report

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About this Report

This Non-Financial Matters Report 2025 (this "Report") has been approved by the Board of Directors ("Board") of Logitech in accordance with art. 964c of the Swiss Code of Obligations.

ERM Certification and Verification Services Limited ("ERM CVS") provided limited assurance in accordance with ISAE 3000 on selected key performance indicators set out in Appendix A. ERM CVS' independent assurance report is in Appendix B.

All entities included in Logitech's audited consolidated financial statements for FY25 or equivalent documents are covered by this Report and the approaches taken herein with no exceptions.

The information in this Report reflects the period between April 1, 2024 and March 31, 2025. This period is also referred to as fiscal year 2025 ("FY25"). In some cases, data may be presented for the Calendar Year (CY) (January 1, 2024 to December 31, 2024), in which case this is clearly stated.

Forward-Looking Statements

This Report contains certain forward-looking statements within the meaning of the United States Private Securities Litigation Reform Act of 1995. These statements (including plans, projects, targets, and trends) and illustrations provide current expectations of future events based on certain assumptions and include any statement that does not directly relate to a historical fact. These forward-looking statements can generally be identified by words or phrases such as "anticipate", "potential," "expect," "will," "plan," "may," "could," "forecast," "going forward," "target," "believe," "goal," "estimate," "intend," or similar expressions, or by express or implied discussions of strategy, plans, expectations or intentions. All forward-looking statements involve risks and uncertainties, including changes in our strategy, performance and progress as well as those risks and uncertainties disclosed under the sections entitled "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for the fiscal year ended March 31, 2025. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those set forth in the forward-looking statements. You are cautioned not to place undue reliance on the forward-looking statements, which speak only as of the date of this Report. We undertake no obligation to publicly release any revisions to the forward-looking statements or reflect events or circumstances after the date of this document.

1. Introduction

1.1 Our Business

Logitech International S.A.'s (hereinafter "Logitech" or the "Company") mission is to extend human potential in work and play. We create design-led, software-enabled hardware that is the point of connection between people and the digital world. We sell these products through a number of brands: Logitech, Logitech G, and others.

Our diverse portfolio includes Mice, Keyboards and Combos, Pointing Devices, Video Collaboration Solutions, Webcams, Tablet Accessories, and Headsets.

We sell our products to a broad network of international customers, in the Americas, Europe, the Middle East, and Africa ("EMEA") and Asia Pacific. This includes direct sales to retailers, e-tailers, and end consumers through our e-commerce platform, and indirect sales to end customers through distributors.

Logitech's operations capability consists of a diversified model of in-house manufacturing (including a wholly-owned facility in Suzhou, China) and third-party contract manufacturers (principally in Asia). This allows us to effectively respond to rapidly changing demand, leverage economies of scale, protect intellectual property, and offer high-quality production in even the most sophisticated products.

1.2 Our Approach

1.2.1 Board Oversight

We believe thorough oversight from the Board is a crucial part of integrating sustainability into our overall company strategy. The Board, including our Chief Executive Officer ("CEO"), collaborates with the President of Logitech for Business and Head of People and Culture to supervise the Company's sustainability strategy, advocate for sustainability and social impact, select priority projects, provide sponsorship and funding, and steer strategy and execution in cooperation with other business leaders.

To aid the Board in its oversight, the Nominating and Governance Committee assesses and advises on the Board's process and frequency for overseeing the company's sustainability strategy. In addition, the Audit Committee reviews and discusses with management the Company's validation procedures for metrics. The Board oversees the Company's Enterprise Risk Management ("ERM") and monitoring, including sustainability risk. Sustainability is an agenda item at Board meetings, where the President of Logitech for Business and Head of People and Culture offer updates and suggestions related to both environmental and social topics. The Board's oversight role involves reviewing these recommendations and directing strategy.

Board members are required to inform the Board about any potential conflicts of interest and to recuse themselves from any voting in which they may have a potential conflict of interest. Because serving on a board can create duties that can conflict with the duty of loyalty to the Company, any new mandates of board members need to be precleared with the Chief Legal Officer. We conduct regular related-party searches and reviews in accordance with SEC rules. Any identified related party transactions are reviewed by the Board and disclosed in the Company's proxy statement.

We assess Board competency taking into consideration a variety of factors, including but not limited to backgrounds, experience, expertise, skills and training, etc., resulting in the ability of a director to provide informed oversight of sustainability issues. Our Board's knowledge and skills in this area is supported by regular updates and recommendations from our President of Logitech for Business and technical expertise in Logitech's Sustainability Team and Social Impact team. For example, a number of Board members have attended sharing sessions covering the following topics: Sustainability reporting; Design for Sustainability; and Future Positive and Circularity. In addition, the Company offers voluntary education programs and certifications, including education programs relating to ESG, to its directors to enhance their skills and knowledge.

Since 2022, we have implemented a sustainability scorecard as a metric that contributes 10% to the annual bonus incentive plan for our Group Management Team ("GMT"), which includes our CEO, Chief Financial Officer, President Logitech for Business, and Chief Legal Officer.

1.2.2 Management Review

Our management team reviews, at a minimum once annually, the scope and performance of each of our programs in a more strategic way and identifies further opportunities for growth and program evolution in the forthcoming year. We perform this review within the context of the broader external sustainability landscape and incorporate our understanding of how mega-trends and macro-developments may impact our sector and activities. Our GMT and

Head of People and Culture work with other business leaders to prioritize and advocate for sustainability. This includes selecting projects to sponsor, financing initiatives, and driving strategy and execution.

1.2.3 Enterprise Risk Management

Our Enterprise Risk Management (ERM) process provides the Board, including its Audit Committee, with a comprehensive view of the risks facing our business. Logitech includes climate and sustainability-related risks 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.

1.2.4 Stakeholder Engagement

At Logitech, we view stakeholder engagement as a foundation of responsible business. We believe that understanding and integrating diverse perspectives leads to better decisions, more resilient strategies, and stronger relationships. Our approach is grounded in transparency, inclusivity, and continuous dialogue, ensuring that stakeholder voices inform the way we operate and evolve.

Logitech identifies and engages six key stakeholder groups critical to its business and sustainability efforts: customers, employees, regulators and policymakers, shareholders, special interest groups, and the industry. These groups are identified based on their influence on and impact from Logitech's operations, and their role in advancing our sustainability objectives.

The purpose of our stakeholder engagement is to foster open, two-way communication that informs our understanding of material issues, shapes our sustainability strategy, and supports responsible business practices. Engaging stakeholders, directly and indirectly, helps us align our actions with their expectations, anticipate emerging risks and opportunities, and enhance transparency.

To ensure meaningful engagement, Logitech employs a range of tailored methods, including surveys, interviews, workshops, focus groups, and formal consultations, designed to suit the preferences and needs of each stakeholder group. We complement these interactions with regular updates via digital channels and public reporting to maintain ongoing dialogue and accountability. This structured, multi-channel approach enables us to gather diverse perspectives, build trust, and continuously improve our sustainability performance.

From our discussions with stakeholders, we recognize the following sustainability topics of interest for each of our stakeholder groups.

Customers

- Product performance and technical features
- Logitech's unique selling points, with respect to sustainability
- Product sustainability (design features)
- Packaging sustainability (materials)
- Hazardous materials compliance (RoHS, REACH)
- Conflict minerals
- Climate action and carbon targets
- E-waste recycling and trade-in for reuse
- Supply chain transparency and responsible manufacturing
- Durability, repairability, spare parts
- Product energy efficiency and carbon footprint

Employees

- Company strategy and priorities; vision and values
- Company commitment to social and environmental issues
- Development opportunities and career advancement
- Well-being (work/life balance)
- Corporate and employee philanthropy and volunteering
- Employee benefit and compensation offerings

Shareholders

- Financial performance
- · Preparedness for upcoming reporting regulations
- Corporate governance, including supply chain management
- Greenhouse gas reporting
- Talent attraction and retention

Our Industry

- E-waste
- Supply chain management
- Innovation and co-development of solutions
- Hazardous substances (RoHS, REACH)
- Product take back and circular supply chains

Regulators and Policymakers

- Ecodesign
- Environmental claims, greenwashing, product sustainability information
- Regulatory reporting
- Circular economy, repairability, recycling information
- Conflict minerals
- Hazardous substances (RoHS, REACH)

Special Interest Groups

- · Human rights due diligence
- Supply chain management
- Sustainability performance at our production facility
- Digital Inclusion
- · Worker safety, health, well-being

1.2.5 Double Materiality Assessment

Double Materiality Assessment ("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. Our DMA results are summarized in the following tables.

Environmental and Social Assessment

Material Topic	Materiality Assessment	ESRS Topic/Subtopic
Climate Action	In Logitech's industry, manufacturing processes consume a significant amount of energy from fossil fuels, leading to the creation of greenhouse gasses. Use of electronic products by end-users consumes a low to moderate amount of energy, partly in the form of fossil fuels, leading to the creation of greenhouse gasses.	Climate change mitigation and energy
<u>Water</u>	Withdrawal: Logitech's industry typically demands significant water usage during the manufacturing phase and in the supply chain Discharge: Logitech's industry typically creates large amounts of industrial wastewater potentially containing heavy metals.	Water withdrawal and discharge
	Resource inflows: Electronic products have high material inflow compared to product lifespan and may contain critical raw materials and can produce e-waste.	Circular economy
<u>Circularity</u>	Plastic is commonly used in electronic products. If disposed of incorrectly, it can cause plastic pollution around disposal sites.	Plastics (including microplastics)
	Electronic products become e-waste at end of life and, if disposed incorrectly, can pollute water, soil and living organisms.	Pollution of water and soil (e-waste)
	Certain regulated substances of concern are found in electronic products and, if not managed correctly, can cause environmental pollution.	Pollution: substances of concern
Targeted Substances	Certain regulated substances of concern are found in electronic products and, if not managed correctly, could impact consumer and end user safety.	Personal safety
Human Rights and Labor	Logitech's industry faces challenges related to these issues due to the nature and typical location of industry supply chains.	Work-related rights Child labor, forced labor, working time, adequate wages, social dialogue, freedom of association, collective bargaining.
Safety, Health and Well-being	Logitech's industry faces challenges related to these issues due to the nature and typical location of industry supply chains.	Health and safety
Talent Attraction and Retention	Logitech's industry faces challenges related to talent attraction and retention including factors relevant to inclusion.	Training and skills development
<u>Inclusion</u>		Equal treatment and opportunity Gender equality and equal pay.
<u>Digital Inclusivity</u>	Logitech's industry faces challenges in accessing products and services.	Social inclusion
Privacy & Security	Appropriate management of information or data by Logitech's industry could lead to impacts for consumers and end-users.	Information-related impacts
Business Conduct	Logitech's industry faces challenges related to these issues due to the nature and typical location of industry supply chains.	Business conduct: protection of whistle-blowers, supplier management, corruption and bribery.

Financial Assessment

Material Topic	Materiality Assessment	ESRS Topics
Business Conduct	If our representatives or key individuals display or tolerate unethical or illegal behavior, including corrupt practices, this could have legal and financial implications and could lead to material reputational damage.	Business conduct: protection of whistle-blowers, supplier management, corruption and bribery.
Privacy & Security	Data breaches, cyberattacks, third-party vulnerabilities or other threats leading to disruption of operations, loss of confidentiality and customer trust, and potential regulatory fines, financial losses, reputational damage.	Information-related impacts
Talent Attraction and Retention	Failure to attract and retain a diverse range of talent could diminish our potential to understand the perspective of our diverse customer base and create inclusive products.	Training and skills development Equal treatment and opportunity Gender equality and equal pay.
Climate Action Circularity	Operating expense risks could arise, including increased costs associated with transitioning to renewable energy sources and low-carbon or more circular materials, technologies, and ways of working.	Climate change adaptation and Circular economy
<u>Water</u>	Water scarcity affects production processes and causes supply chain disruptions from shortages or price fluctuations.	Natural resources
Climate Action	A decrease in demand for products and services could occur due to consumers becoming increasingly averse to negative impacts, lack of progress, or inauthentic sustainability efforts.	Climate change adaptation

1.2.6 Design for Sustainability (DfS)

At Logitech, we are working to ensure sustainability is considered at every stage of product development. From designing lower-impact products, to engineering, manufacturing, marketing and sales, we are building capability across the company to ensure impacts on the environment and society are considered. The biggest opportunities to reduce the environmental impact of a product arise early in the design process when critical decisions about a product are being made. Being mindful of that, we have established 15 DfS Principles, which guide product development towards minimizing environmental impact, enhancing product longevity, and promoting circularity. We are embedding these principles into our design process and decision-making to support our consideration of sustainability alongside traditional factors such as cost, schedule, and experience.

We leverage these established DfS Principles to drive progress across our existing portfolio, new product introductions, and new areas of breakthrough innovation. The DfS principles are underpinned by a number of tools and techniques founded on Life Cycle Assessment ("LCA") to model design options and ensure our decision-making is informed by a clear understanding of how our products, technologies, and business models impact the environment and how carbon impact can be reduced, while circularity and social impact are embraced. We continue to build DfS capability across our organization with a range of tools, expertise, and know-how being shared across teams. We have developed internal guidelines, tools, and calculators to support decision-making by designers, engineers, product managers, and other stakeholders during the design process.

Empowering product teams with DfS Principles often leads to visible DfS Features that benefit customers and our community at large e.g. recycled plastic, low carbon aluminum¹. These features are just a small part of the broader sustainability philosophy and mindset that we are endeavoring to instill across our company.

1.2.7 Factory and Supply Chain Management

We recognize the critical role that factory and supply chain management plays in our sustainability performance. We have one production facility in Suzhou, China, which currently handles a significant proportion of our total production. We outsource the remaining production to contract manufacturers and original design manufacturers located principally in China, Taiwan, Malaysia, Switzerland, Vietnam, Mexico, and Thailand. Both our in-house and

¹ Using aluminum produced with renewable energy, for lower carbon impact.

outsourced manufacturing operations are managed by our worldwide operations group. Logitech's Operations also supports the business units and marketing and sales organizations through the management of distribution centers and the supply chain and logistics networks.

We work closely with our suppliers to ensure they meet our sustainability standards, from sourcing raw materials responsibly to minimizing transportation emissions. At our production facility, we look for ways to use new technology to create better products, reduce manual labor, improve the workplace, and be more productive and sustainable in the long term. With this goal in mind, we have introduced automation and robotic technology to deliver efficient, time-saving and waste-eliminating production of some of our most popular products. The introduction of automation enables real-time adjustments for optimal efficiency and is helping us to shift worker responsibilities from low-skilled, manual labor to monitoring, calibrating, and maintaining equipment, with associated soft skills development.

Our framework for factory and supply chain management is the RBA Code of Conduct, which is an industry-led best practice standard for our sector that requires management of labor, ethics, environment and health and safety. We joined the Responsible Business Alliance ("RBA") in 2007 to collaborate with industry peers and competitors alike, and co-develop standards, tools, and programs addressing the sustainability challenges facing our sector today. The RBA has an established Code of Conduct (the "RBA Code of Conduct"), which is reflective of international norms and good practice, including the Universal Declaration of Human Rights, ILO International Labour Standards, OECD Guidelines for Multinational Enterprises, ISO 45001, ISO 14001, and SA 8000. All of our suppliers are required to uphold the RBA Code, as a contractual condition of doing business with Logitech.

We have established the following provisions and working methods to drive continual improvement and adherence to the RBA Code.

- Sustainability auditing: The RBA has established protocols, tools, and expertise for auditors working across our industry to assess key risks relevant to our industry. This process is known as the Validated Audit Process ("VAP") and allows for like-for-like comparison across companies and supply chains and a common understanding of the RBA Code of Conduct requirements and audit procedures. Our in-house auditing team are all highly experienced auditors and replicate the RBA's VAP using RBA-endorsed audit protocol and tools. We also use independent, third-party auditors, where needed, to supplement our in-house capability and our own production facility is also subject to periodic VAP audits. Typically, our audit program involves on-site audits of supplier factories. Our audit teams meet with supplier management, inspect the facility, review documentation, and carry out interviews in private and in confidence.
- Sustainability training and education: We organize and facilitate factory and supplier training events, where we discuss Logitech's sustainability expectations, standards, and international best practices. We create forums for suppliers to share their experiences. We also encourage suppliers to attend RBA-led capability-building sessions, including e-learning courses on various sustainability topics, including forced labor, recruitment, migrant workers, ethics, human rights, discrimination, worker voice, worker participation, grievance management, supply chain management, working hours, and young workers.
- Quarterly business review (QBR): Our QBR process considers sustainability performance as a vital aspect of supplier performance. This involves a desk-based audit evaluating six key categories: engineering, sustainability, quality, demand/supply capability, new product introduction, and commercial aspects. Engineering performance has a 25% weight in the quantitative scoring, while other categories, including sustainability, each hold a 15% weight. The QBR process also considers qualitative factors such as a supplier's adherence to our sustainability commitments, policies, goals, and objectives. 'Preferred' suppliers with high QBR scores receive additional development opportunities and potential business expansion. Those with low scores face increased auditing and commercial restrictions, possibly leading to termination if improvements are not made within agreed-upon timelines.
- Supplier innovation: We encourage our suppliers to explore innovative approaches to business and manufacturing processes, and how we can enhance our products, services, and operations. We challenge our suppliers by asking them the question, "What can you do differently or better?" This allows them to propose innovative solutions to problems, leading to collaborative brainstorming sessions and resulting in breakthrough progress in supply innovation. Our Future Positive Challenge was established to fast-track the exploration and evaluation of sustainability innovations that could be applied at scale to our business. We prioritize the exploration of technologies that are integral to advancing breakthrough innovations in the consumer electronics industry and also make a vital contribution to economic development and job creation. We encourage potential participants to submit ideas, applications and innovations that are aligned with Logitech's Design for Sustainability ethos.

1.2.8 Third Party Assurance

Factories and supply chain

Our production facility is subject to the RBA's third-party VAP and third-party ISO 14001 audits each year. As part of these audits, third-party auditors evaluate our management approach and performance in relation to best practice

expectations defined in ISO 14001 and the RBA Code of Conduct for sustainability management in our industry. These audits help to ensure our management system, activities, and approach align with international good practice ISO standards and we drive continuous improvement year on year.

As an RBA member, we adhere to RBA requirements and carry out due diligence processes to evaluate supplier sustainability performance and risks, including environmental compliance and adherence to the RBA Code of Conduct for our industry. Supplier facilities are required to comply with the RBA Code of Conduct and ISO 14001 in their manufacturing activities. We employ the RBA's Self-Assessment Questionnaire ("SAQ") and risk assessment tool and we have an in-house team of auditors who replicate the RBA VAP Audit process in supplier factories a minimum of once per year and check certifications. Human rights and anti-corruption enterprise risk management is part of our standard risk review process for screening suppliers.

Products and carbon data

To support the integrity of our product carbon footprint studies and associated carbon models, we work with third-party, independent experts, iPoint Group, to ensure our methodology meets ISO 14067 and ISO 14044 best practice standards. The product carbon footprint ("PCF") study for each product also undergoes an independent critical review by an independent third-party called DEKRA. We provide an overview of our calculation methodology and more details on our Carbon Clarity webpage and we encourage other brands to adopt this approach.

We arrange third-party verification of our greenhouse gas emission inventory and reduction programs year-on-year, to verify compliance with the Greenhouse Gas Protocol, prior to public reporting. The data in this Report has been subject to third-party limited assurance, as described in Appendix A and B.

Other assurance

In addition to the above, we regularly benchmark our performance against other peer companies within and outside our sector. We submit our reports to a large number of third-party rating platforms who review and rate our performance and provide useful feedback, which informs our planning for the forthcoming year. With this approach, we have achieved a number of certifications and awards for our management approach and performance over the last year.

Awards and recognitions

The effectiveness of our approach has been recognized by a number of awards and achievements².











DJSI Europe Index Listed Listed

AAA rated3

Listed

'Top-Rated' Company

Report finalized: 28 May 2025





Prime Status Ecovadis Platinum

² As of 15 May 2025

³ The use by Logitech of any MSCI ESG Research LLC or its Affiliates ("MSCI") data, and the use of MSCI logos, Trademarks, Service Marks, or Index Names Herein, do not constitute a sponsorship, endorsement, recommendation for promotion of Logitech by MSCI. MSCI Services and data are the property of MSCI or its information provided, and are provided "'As-Is" and without warranty. MSCI names and logos are trademarks or service marks or MSCI.

2. Environment

2.1 Climate Action

2.1.1 Policies, Strategies, and Concepts

Our Climate Pledge is our commitment to the Paris Agreement and global efforts to limit global warming to 1.5°C. Underpinning that pledge we have science-based carbon reduction targets for 2030.

- 85% reduction of Scope 1 and 2 emissions compared to a 2019 base year
- 100% of our electricity footprint matched with purchasing renewable energy by 2030.
- >50% reduction in our Scope 3 emissions by 2030, compared to a 2021 base year.
- >90% reduction of our Scope 1, 2 and 3 emissions by 2047, compared to a 2019 baseline, with 100% removal of any residual emissions to achieve net-zero.

To achieve our Climate Pledge and carbon reduction targets, we Design for Sustainability and prioritize absolute carbon reduction across our business and operations. Over the past few years, we have intensified our carbon reduction programs expanding our efforts across our company and portfolio. Our goal is to design each new generation of products with a lower carbon footprint than the previous one.

Where we cannot achieve absolute reductions in carbon impact, we're transitioning our manufacturing and supply chain to use renewable energy sources. This includes energizing our value chain by developing on-site renewables, partnering with utilities providers, securing Power Purchase Agreements and obtaining Renewable Energy Certificates.

We believe that carbon should be treated like calorie awareness, and that everyone should be aware of what they're consuming. We accept responsibility for the full life-cycle impact of our products and advocate for consumer and industry action to recognize carbon impact and the effects of climate change. Being transparent about our carbon impact encourages better design decisions within our teams, and informed purchasing decisions among our consumers. We work to support greater carbon transparency across our industry by sharing our knowledge, empowering others to take similar steps towards carbon clarity and encouraging other companies to join us in our approach.

Over the coming year, we will restructure our existing strategy and programs to expand our existing efforts, energize our efforts with renewable electricity, explore new opportunities for carbon reduction, and continue the work to evolve our business model.

2.1.2 Measures Implemented

Under this program, we have implemented the following key measures.

- **SBTi-validated targets:** We have established science-based carbon reduction targets (validated by the Science Based Targets initiative, SBTi), including a net zero target, which is also recognized under the UNGC Forward Faster Initiative as a science-based emission targets in line with a 1.5°C pathway.
- Energy efficiency: At our own production facility, we implement energy efficiency programs, generate renewable electricity and we purchase renewable electricity. We are always looking for ways to use new technology to create better products, reduce manual labor, improve the workplace, and be more productive and sustainable in the long term. With this goal in mind, we have introduced automation and robotic technology to deliver efficient, time-saving and waste-eliminating production of some of our most popular products.
- Design for sustainability: The majority of our Scope 3 emissions come from the sourcing and manufacturing of
 our products and we recognize that the biggest opportunities to reduce our environmental impact therefore arise
 early in the design process when key decisions about a product are made and carbon emissions can be avoided
 or designed out. We have a Design for Sustainability framework, which is accelerating our transition to low
 carbon alternative materials and designs across our product portfolio. Two specific programs, which form part of
 this framework are as follows:
 - Next life plastics: We have introduced post-consumer recycled plastic across a broad range of our products to give end-of-life plastic a second life and help reduce their carbon footprint. Our capability has grown rapidly as we have partnered with resin suppliers and molders to develop new and stronger resins in a range of colors and grades, while expanding our supply chain and refining their molding processes. Recycled plastic is now used at scale across Logitech and is contributing meaningfully to our carbon reduction pathway.

- <u>Low-carbon aluminum</u>: Manufacturing aluminum is very energy-intensive and the majority of the carbon footprint associated with manufacturing comes from the smelting process where large quantities of heat and energy are needed and fossil fuels are often used. Low-carbon aluminum is made in a smelter that uses renewable energy (e.g. hydropower) instead of traditional fossil-fuel energy. Using renewable energy enables the manufacture of the same aluminum product, with a lower carbon footprint.
- Purchase of renewable electricity: We purchase renewable electricity to address our own Scope 2
 greenhouse gas emissions and we have an established Renewable Energy Buyers Club and portal to help
 suppliers understand the value of supporting renewable energy and access high-quality Energy Attribute
 Certificates that are third-party certified.
- Carbon Clarity: Recognizing the reputational opportunity associated with sustainability reporting and transparency, we launched our "Carbon Clarity" program to recognize the increasing demand from consumers for carbon footprint information and transparent reporting of a product's impact.
- Climate risk: Our business continuity, security and supply chain team, among others, work to help prepare the company for the potential impacts of extreme weather events such as tornadoes, heavy rain, lightning, hurricanes, and blizzards which can disrupt transport infrastructure, introduce unforeseen logistical challenges and inhibit access to company facilities and assets. We plan our manufacturing contracts and locations in consideration of identified chronic physical risks, such as water stress, to avoid undue vulnerability to these risks over the longer term, e.g., with short-term leases or manufacturing contracts and enforced business continuity plans. We decentralize decision-making and IT backup solutions to ensure key decision-makers and leaders have continual access to critical information for decision-making and business continuity. We monitor emerging regulations and work to develop internal compliance standards in advance of emerging regulations.

2.1.3 Progress

The progress made in the last year demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

Reduction in greenhouse gas emissions

- o 53% reduction in Scope 1 & 2 greenhouse gas emissions from base year 2019.
- 13% reduction in Scope 3 emissions from base year 2021.

Use of renewable electricity

- In CY24, we expanded the renewable energy capacity at our production facility by installing 1,500 additional solar panels, bringing our total capacity for on-site renewable energy generation to 1,500 kW. This system has the potential to generate up to 1,600 MWh annually, which is equivalent to approximately 10 to 12 percent of the main building's electricity demand.
- 93% renewable electricity⁴ achieved through use of a combination of measures including on-site power, green tariff contracts and purchase of energy attribute certificates.
- Recognized as a Green Power Partner by the United States Environmental Protection Agency (EPA) for the third consecutive year.

Carbon transparency

- New LCA studies for products in our headset, webcams, gaming and video-conference categories.
- 84% of Logitech products now have a Product Carbon Footprint ("PCF") study⁵.
- o CDP Leadership Level (A) climate performance

Major programs for carbon reduction⁶

- Next Life Plastics: Continued expansion of our Next Life Plastics program with recycled plastics used across the full portfolio of Logitech products, eliminating 35,419 tCO₂.
- Low-Carbon or Recycled Aluminum: used in 48% of product lines⁷, eliminating 18,859 tCO₂.

⁴ Calculated as the renewable electricity footprint of our production facility and Major Offices, divided by the total electricity footprint of those facilities, rounded to the nearest 1%. Our Major Offices are the offices that account for 80% of floor space as of the end of the calendar year. It excludes any offices that were closed during the calendar year as the emissions from those offices are counted under Scope 3.

⁵ Measured as the percentage of units shipped from 01 March 2025 to 31 March 2025, for which Logitech had a third-party reviewed Product Carbon Footprint.

⁶ Carbon reductions are measured for Calendar Year 2024, as further described in Appendix A, Table 4.

⁷ Number of units shipped with low-carbon or recycled aluminum from 01 March 2025 to 31 March 2025.

- Use of other recycled metals and rare earth elements: eliminating 526 tCO₂.
- Product energy efficiency: Roll-out of firmware updates to enhance the energy efficiency of our video-conferencing device.
- The use of renewable electricity in our offices eliminated more than 1,614 tCO₂

• Supplier Engagement

 With our Renewable Energy Buyers Club and portal, we helped suppliers understand the value of supporting renewable energy and generate on-site renewable power or access third-party certified Energy Attribute Certificates to address 92,309 tCO₂ associated with Logitech supply chain manufacturing.

2.1.4 Climate Risks and Opportunities

Logitech reports in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) in our annual CDP submission, providing transparency on our governance, strategy, risk management, and metrics related to climate change. A summary of regulatory information required under the Swiss Ordinance on Climate Disclosures is provided in this NFM Report. The table below outlines three examples of climate-related risks and opportunities that Logitech has identified, evaluated, and addressed through Adaptation Plans. For further information, please refer to our annual CDP Report, which is made available on the sustainability reporting page of our website, for stakeholders who do not have access to the CDP platform.

Risk Description

Material shortages (Copper)

Transitional risk of increased direct costs due to shortages/disruption of supply of critical components and materials for product manufacturing (e.g. copper for cables, switches, and products) in response to the growing demand for these commodities to fuel the transition to a low-carbon economy.

Logitech products are reliant on certain raw materials, which are at risk of becoming increasingly unavailable and/or more costly to procure as society shifts towards a low-carbon economy. A review of Logitech's use of components and materials indicated copper and aluminum are critical materials of concern. Copper is used in Logitech cables, components, and switches, and aluminum is used in a number of our products. Both copper and aluminum are closely linked to the transition to a low-carbon economy, both being needed to manufacture Electric Vehicles, solar panels, wind turbines, etc. For the purpose of financial evaluation, Copper was selected as a proxy for a number of critical materials, including aluminum.

Logitech business and operating results could be adversely affected if supply of critical components and materials were disrupted or constrained or if supply and demand dynamics led to increased freight and component costs. This could potentially lead to delay in manufacturing output and reduce operational predictability which collectively can impact revenue, profitability, investment capacity and market share.

Value Chain Segment: Direct Operations, Upstream and Downstream

Risk Horizon: Medium term

Risk Rating: Medium

Financial Impact: \$4,200,000 - \$6,300,000

Adaptation Plan

- Primary Risk Response: Increase supplier Diversification
- Constantly review records, and reports raw material prices and exchange prices, including for copper and aluminum.
- Actively work with our suppliers to manage the costs in our value chain and the impact of raw material increases.
- Continue to diversify our options for component sourcing with suppliers within and outside China and a combination of direct and indirect control of components and key suppliers.
- Built flexibility into our sourcing activities with a focus on business continuity planning, second sourcing options, and growing supplier capability to meet demand
- We design our products taking cost of materials and sustainability into consideration and introduce new products that are efficient given the market outlook. We regularly evaluate our portfolio and stop producing products that are no longer viable, which could be due to cost or availability of materials.
- We are working to develop more circular business models to enable us to monitor and evolve our use of critical components and materials and are working to develop the capability to recover critical components and materials, including copper and aluminum, from our own products (closed loop) or other sources (open loop).

Water stress in Taiwan

In the last year Logitech has assessed the risks associated with longer-term shifts to higher temperatures and resulting water stress in areas of Logitech supplier manufacturing, and more specifically the semiconductor industry for Printed Circuit Boards (PCBs) in Taiwan. During 2020 Taiwan experienced its most severe drought in 56 years and this was largely attributed to climate factors such as (a) fewer typhoons making landfall in Taiwan; and (b) changes in the wet and dry seasons leading to more uneven distribution of water across the island, in addition to socio-economic factors such as the water demand of the semiconductor sector. As a result, the government has introduced water rationing for businesses & households and there are proposals to introduce additional surcharges for heavy users, including the semiconductor facilities.

Value Chain Segment: Upstream

Primary Potential Impact: Indirect costs

Risk Horizon: Medium term

Risk Rating: Medium

Financial Impact: \$2,000,000 - \$4,300,000

- Primary Risk Response: Increase supplier Diversification
- We diversify our options for component sourcing with suppliers within and outside China and a combination of direct and indirect control of components and key suppliers.
- We have built flexibility into our sourcing activities with a focus on business continuity planning, second sourcing options and growing supplier capability to meet demand.
- Roll out business continuity planning with critical suppliers to ensure a diverse range of manufacturing options are available (including back up and substitute facilities, in the case of an issue) to satisfy the growing demand for Logitech products.
- We have expanded supplier survey processes to include surveying of supplier and manufacturing demand for water and expansion of the scope of product life-cycle analysis techniques, to reflect and quantify the life-cycle impact (water demand) for certain materials and products.
- We monitor legal developments in Taiwan including measures and proposals to introduce additional surcharges for heavy users, including the semiconductor facilities.
- We have established a Design for Sustainability program to optimize the PCB designs of some of our existing and new generation products to reduce carbon impact.

Opportunity Description Adaptation Plan Stronger Competitive Advantage We are working with our retail and e-tail In recent years, consumer interest in sustainable products has grown significantly. partners to better As part of our Design for Sustainability initiatives, we are increasingly developing communicate product products with environmentally conscious features—such as post-consumer sustainability features recycled plastic, low-carbon aluminum, near-zero plastic packaging, and and inform consumer FSC-certified materials. purchasing decisions. We are actively partnering with both retail and e-tail channels to more effectively communicate these product sustainability attributes, helping consumers make informed, values-aligned purchasing decisions. Consumer insights show that brands that align with the rising demand for sustainable solutions—and clearly and authentically communicate their values and product benefits—can drive a notable increase in sales. Our goal is to offer consumers meaningful choice, enabling them to experience Logitech products in a more sustainable way. Our data and experience confirm that customers are not only seeking more sustainable options but are also making the switch when given the opportunity. By evolving how we communicate our environmental impact and performance, we are uniquely positioned to differentiate our brand, build trust, and capture a growing market for eco-conscious products-including low-carbon, circular, and

environmentally friendly solutions.

Value Chain Segment: Direct operations

Opportunity Horizon: Medium term

Opportunity Rating: Medium

Financial Impact: \$50,00000 - \$6,300,000

2.2 Circularity

2.2.1 Policies, Strategies, and Concepts

Our ambition is to reduce waste and extend the life of products, components, and materials. We want to empower consumers with simple and convenient ways to give products, components, and materials a next life, and to contribute to a more circular world. We adopt a full life-cycle approach to consider how we can reduce waste by designing for circularity, using circular materials and enabling manufacturing with clean and renewable energy. Our strategies for extending product life include exploration of software and services to support and enhance our hardware and customer experiences, extending product life with durable and energy-efficient designs and repair services, and creating second-life opportunities for products and materials through recycling and refurbishment programs. Circular design focuses on the development of longer-lasting, more energy-efficient products with a particular emphasis on extending the useful life of products through design for repair, reuse, disassembly, and eventual recycling at end-of-life. Circular materials are renewable and recycled materials.

2.2.2 Measures Implemented

Under this program, we have implemented the following key measures.

Factories and Supply Chain

- We follow a waste hierarchy of reduce-reuse-recycle and monitor waste weight annually. The Environmental Health and Safety (EHS) team at our production facility conducts due diligence reviews of third-party waste management suppliers, to ensure those suppliers have all required licenses and permits. Hazardous waste is handled by licensed contractors and facilities, and we track and report end-of-life treatment pathways for all waste streams.
- In our supply chain, we promote good waste management practices through RBA Code of Conduct auditing and supplier development activities. Suppliers are required to manage, eliminate, and responsibly treat waste while conserving natural resources through various practices, such as modifying production processes, maintenance and facility processes, materials substitution, reuse, conservation or recycling.

Products and services

- Design for Sustainability: Our ambition is to reduce carbon and deliver more circular solutions, to ensure every generation of Logitech product and service is better than the last. To help us develop more circular designs, we have developed a Circularity Assessment Tool, which can be used to measure the circularity of our product designs, while the design is in development. We developed the tool in-house, to reflect stakeholder views, legal megatrends, and relevant good practice standards. The tool is used as an educational asset within Logitech to help teams understand the implications of design decisions and priority items to focus on when they are assessing circularity.
- Circular Materials: Our top three materials, by weight, are plastic, paper packaging, and metals. This insight has informed the prioritization of strategic programs to develop more circular alternatives for all three material categories. We use recycled plastic ("Next Life Plastic") at scale to give a second life to end-of-life plastic, reduce our carbon footprint, and transition away from virgin resources to adopt more circular solutions. In addition, we continue to expand our commitment to the responsible sourcing of paper, with our FSC-certified packaging program.
- New Business Models: We continue to develop our program to refurbish returned devices to "like-new" for warranty replacements and sale on our e-commerce platforms and other channels. Logitech has partnered with iFixit to advance our circularity goals by facilitating the availability of spare parts, beyond-warranty repair, and repair guides for select products. Simple and easy-to-follow Repair Guides are now available for customers to repair or extend the life of a number of Logitech products on the Logitech-iFixit Repair Hub. In addition, we donate open box returns to schools and non-profit organizations across the world.

• Recycling: We work with Producer Responsibility Organizations ("PROs"), and our downstream distribution partners and retailers, to ensure Logitech products are responsibly recycled across various touchpoints and channels. We provide financial support to enable and support the development of recycling infrastructure and capability in the countries in which we operate. In many countries worldwide, we leverage a network of in-country, third-party distributors, who are required to support in-country recycling programs on our behalf as a contractual requirement of doing business with Logitech. In many countries where we have no legal obligation, we develop voluntary recycling schemes to meet consumer needs for recycling solutions. We have an established Recycling Standard which reflects international good practice and any recycler working for, or on, our behalf is required to implement and follow that standard.

2.2.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- Second Life: expansion and evolution of our programs to support second life products, components and materials
 - Continued expansion of our refurbished products offering, with a focus on development of in-house refurbishment operations and collaborating with partners.
 - Scale up of Logitech's partnership with iFixit to provide OEM parts and repair guides to enable DIY repair of devices in major markets worldwide.
 - Continuation of Logitech's Collect & Save initiative for B2B customers in Europe and North America to support collection and responsible recycling of end of life devices.
 - Continued expansion of our retailer partnerships for recycling, with Logitech supporting various retailer take-back programs to support and incentivize consumers who wish to recycle old electronics.
- Circular Materials: Continued expansion of our use of circular materials that use recycled content or support responsible use of natural resources and recyclability.
 - o 25% of products use FSC-certified paper packaging8.
 - 78% of products use Next Life Plastics⁹.
 - o 44% of products are PVC-free¹⁰.

2.3 Biodiversity

2.3.1 Policies, Strategies, and Concepts

We recognize biodiversity as a critical Earth system process essential to sustained human development. Our approach integrates the management of biodiversity and climate impacts, aiming to enhance synergies while minimizing trade-offs. Understanding that protecting biodiversity is fundamental to effective climate action, we are systematically analyzing the life-cycle impacts of our operations on biodiversity, seeking opportunities to create co-benefits for both the climate and climate-impacted communities.

2.3.2 Measures Implemented

Under this program, we have implemented the following key measures.

Biodiversity Mapping: We have reviewed the location of our production facilities and offices to evaluate potential risks associated with locations in or around UN World Heritage Sites, Ramsar wetland areas, and UN Biodiversity hotspots. The analysis showed our production facility is not in or adjacent to these areas. Our offices have low potential for nature-based impacts since they are typically small leased spaces in urban areas used for administrative functions such as design, operations management, sales, marketing, etc. Over the coming year, we will be surveying the supplier facilities to better understand their potential for nature-based impacts and mitigation strategies.

⁸ Measured as the percentage of units shipped from 01 March 2025 to 31 March 2025, for which paper-based consumer packaging was FSC[™]-certified.

⁹ Measured as the percentage of units shipped from 01 March 2025 to 31 March 2025, which incorporate post-consumer recycled plastic.

¹⁰ Measured as the percentage of product lines shipped from 01 March 2025 to 31 March 2025, which have no detectable presence of polyvinyl chloride (PVC).

- Biodiversity Risk Assessment: We have analyzed our sector's dependency and impact on nature using
 insights and data from UNEP's Exploring Natural Capital Opportunities, Risks and Exposures (ENCORE) tool
 and the World Wildlife Fund's Biodiversity Risk Filter. The insights from these studies are helping us to develop
 a management approach that aligns with the recommendations of the Taskforce on Nature-related Financial
 Disclosures (TNFD).
- Responsible Factory Management: At our own production facility, and supplier factories, our requirements reflect the RBA Code of Conduct and mandate responsible emissions and pollution management, protecting surrounding communities and environments.
- Responsible Sourcing: We recognize the impact potential of our sourcing strategies and supply chain for certain materials. We have developed a number of responsible sourcing policies and strategies to reduce our use of virgin materials, promote the use of second-life materials like recycled plastics and leverage certified responsible supply chains. We continue to implement our Single-Use Plastic Packaging Policy across all our packaging designs and as we transition to greater use of paper, we have an established FSC[™]-certified packaging program, which helps us ensure we mitigate potential trade-offs by adhering to FSC standards and our packaging materials are sourced from sustainably managed forests with established biodiversity management plans.
- Restoring Climate-impacted Forestry and Ecosystems: Since 2020, we have partnered with ForestNation to support tree planting in Tanzania, to support community-led ecosystem restoration, thereby addressing climate change and biodiversity loss, with a dual focus on local community well-being. In celebration of Earth Day each year, we engage employees and customers in this mission, funding the ongoing planting of trees to help restore degraded ecosystems and reverse biodiversity loss. Over the last number of years, we have financed a number of nature-based projects that offset or remove carbon. Many of these projects are forestry projects with co-benefits for biodiversity and climate-impacted communities. To find projects to finance, we partner with reputable organizations with a history of best practice and select high-quality projects that are certified to established third-party verification standards. We verify the credentials of each project before investing and disclose our project investments.

2.3.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- **Biodiversity mapping and preliminary risk assessment:** completed for Major Offices¹¹ and our production facility using UNEP ENCORE and WWF Biodiversity Risk Filter tools, in alignment with the Taskforce on Nature-related Financial Disclosures (TNFD).
- **Supply chain surveys:** surveyed Major Suppliers to understand supplier locations and water stress, recognizing that water stress and water consumption are often closely linked to local biodiversity health and ecosystem integrity.
- Single-Use Plastic Packaging Policy: we intensified our ongoing efforts to eliminate single-use plastic packaging by transitioning several top-selling mice from plastic clamshells to paper. By the end of 2025, this transition is expected to remove an estimated 660 tons of plastic.
- Responsible and renewable natural materials¹²
 - 25% of materials used in products and packaging had recycled content.
 - 56% of the natural materials used in products and packaging were renewable materials¹³.
 - o 25% of products had FSC-certified paper packaging.
- Expansion of our tree planting program: with ForestNation to deliver community planting of more than 59,000 tree seedlings in ForestNation's nursery in Tanzania to date

¹² For Logitech, natural materials are paper and paper-based products.

¹¹ The offices that account for 80% of floor space.

¹³ 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, and the paper packaging used in our master shipper.

2.4 Water

2.4.1 Policies, Strategies, and Concepts

Water is a vital resource and is used in various stages of hardware manufacturing, from cleaning components to cooling machinery. Water use at our own production facility is not material because we are primarily engaged in assembly and testing but use of water in certain areas of our supply chain can be significant and we are committed to addressing that impact. Effective water management practices are needed, to ensure water resources are used efficiently, and to minimize waste and reduce environmental footprint. Moreover, when factories implement measures such as recycling and reuse systems, they not only conserve water but also contribute to the preservation of local ecosystems and communities. Efficient water management is crucial for the long-term sustainability of our supply chain operations amid growing global water scarcity concerns.

2.4.2 Measures Implemented

Under this program, we have implemented the following key measures.

- Water management at our production facility: Our production facility is in Suzhou in Jiangsu province, China. This is an area of high baseline water stress, which is forecasted to remain high over the next 20 years. Being conscious of this environmental context, we manage water consumption in accordance with the RBA Code of Conduct and all relevant local legal requirements and good practice standards. Approximately 90% of the water that is used at our production facility is obtained from a public mains supply connection provided by the local authorities (low risk), is not significantly used in production (low volume), and is primarily used for welfare facilities (high priority). We do not produce or discharge industrial wastewater. Municipal wastewater from on-site welfare facilities is discharged via the local authority network, in accordance with all relevant conditions of our environmental permit. Our target is to ensure compliance with all relevant legislation, including the conditions of our wastewater permit for our production facility, and the RBA Code of Conduct year-on-year.
- Work activities at our production facility are not water intensive. The water that we consume is primarily used for drinking water, catering, showers, washrooms, and other welfare facilities. When on-site production increases, the size of our workforce increases, leading to increased demand for drinking water and the use of welfare facilities. We have an established Resource Management Procedure, but the scale of opportunity associated with water-saving initiatives is small. Our commitment to lean manufacturing drives ongoing efforts to identify water-saving initiatives of benefit for the environment and our workforce. Water-saving initiatives at our production facility typically relate to control systems for toilets and preventative maintenance procedures to avoid water leaks and repair any leaks that do occur. In the last few years, we have replaced valves and water pipes to reduce water loss and installed additional systems to enable monitoring, tracking, and reporting of water use in our plant and dormitory. Our audit protocols include monitoring to ensure the welfare facilities we provide align with good practice expectations and provide fair working conditions for workers. We also recycle hot water from a nearby third-party facility, where it is produced as a by-product, to use in our heating systems. This approach helps us reduce the energy, water, and environmental footprint of our facility and the neighboring facility at the same time.
- In our supply chain, we drive good practice water management with our RBA Code of Conduct auditing and supplier development activities. Suppliers are required to implement water management programs that characterize water and wastewater sources, use and discharge, seek opportunities to conserve water and eliminate potential pollution at source, control potential channels of contamination and implement appropriate monitoring and treatment systems (where required by local permitting requirements), to ensure optimal performance and regulatory compliance.
- In FY24, we surveyed our suppliers to understand their water risks and management provisions. Following on from analysis of the survey feedback, we initiated on-site visits to select suppliers of different components and materials (Printed Circuit Boards, plastic, metals, batteries, and packaging) to explore water saving opportunities and share best practice. These insights allowed us to deepen our supplier survey processes for FY25 and continue to advance our program.

2.4.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- ISO 14001-certified: The Environmental Management System at our production facility, has been ISO 14001 certified since 1999.
- Water-saving initiatives: At our production facility, we have a multi-year program of continual improvements. Over the last four years, we have:
 - Installed water monitoring meters and infrared flush-control devices; and

- Upgraded underground valves and pipes, to minimize water leakage.
- Supplier surveys: We have completed supplier surveys of Major Suppliers, along with water footprinting of a selection of Logitech products, to identify hotspots in our product designs and operations.
- **Reporting:** In 2024 we commenced reporting to the CDP Water Security program for the first time and were awarded a score of A-.

2.5 Targeted Substances

2.5.1 Policies, Strategies, and Concepts

The production of electronic goods necessitates a wide variety of materials, components, and parts. In collaboration with our suppliers, we examine material specifications and assess products and components. We have established policies and standards to ensure appropriate management of potential hazards to human health or the environment. These include compliance policies for Restriction of Hazardous Substances ("RoHS") and Registration, Evaluation, Authorization, and Restriction of Chemicals ("REACH"), as well as our Global Specification for the Environment ("GSE") standards, and a number of voluntary policies. We go beyond legal requirements by monitoring global regulatory developments and adopting proactive policies based on the precautionary principle. This involves taking preventative measures to eliminate, manage, and control the use of targeted substances in manufacturing processes and products. We evaluate published lists of concerning substances, customer preferences, emerging regulations, and reliable scientific analysis related to potential effects on human health and the environment. This method also enhances product circularity by promoting reusability and recyclability.

2.5.2 Measures Implemented

Under this program, we have implemented the following key measures.

- Factory Management: We use limited amounts of hazardous materials like lubricant oils, glue, and cleaning solvents for final assembly activities, complying with the RBA Code of Conduct and legal regulations for their handling. We identify and manage any substances that could pose a threat to human health or the environment, ensuring their safe handling and disposal. Safety Data Sheets ("SDSs") are maintained, displayed on employee notice boards, and reviewed by auditors for RBA Code of Conduct compliance. We also have a corporate standard outlining our expectations for environmental good practice and appropriate management of workplace emissions and air quality. There have been no reported incidents related to our use of hazardous materials, and given the nature and extent of materials used, such incidents are unlikely to occur. We apply the same approach to hazardous materials management within our supply chain and assess suppliers for compliance with RBA Code of Conduct requirements.
- Clear standards: In 2002, we established our GSE or "Green Procurement" standards, which define the substances that are prohibited, restricted, or require declarations, and our labeling requirements. All our suppliers are contractually obliged to adhere to our GSE standards, as a condition of doing business with Logitech.
- Testing: Our manufacturing facilities have a well-established testing program that regularly samples our
 products, components, and manufacturing consumables to ensure compliance with GSE requirements. We test
 products and components using good laboratory practice methods, such as X-ray fluorescence ("XRF") and
 chemical analysis, which allow us to verify single-component traceability and legal compliance.
- Auditing: We conduct periodic supplier surveys, particularly when significant changes occur in regulations such
 as EU POPs, US EPA TSCA, and REACH SVHC. Our robust supplier audit and validation program checks
 compliance with the RBA Code, hazmat legislation, and green procurement standards.
- **Substitutions:** When safer alternatives are available, we phase out targeted substances of concern, such as PVC. In 2018, we introduced a program to phase out PVC in cables by transitioning to low-toxicity thermoplastic elastomer ("TPE") alternatives.

2.5.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

Targeted Substance Phase-Out

 Substance Phase-Out: Systematic reduction of targeted substances like PVC, phthalates, and flame retardants through testing, corrective actions, and supplier collaboration. 44% of products are PVC-free¹⁴, demonstrating significant progress towards our 2030 Zero PVC goal.

• Compliance Record

- Zero significant fines¹⁵ and non-monetary sanctions for noncompliance with environmental laws and/or regulations in the last four years.
- Zero incidents of noncompliance with regulations concerning the health and safety impacts of products and services resulting in a fine or penalty or regulatory warning in the last four years.
- Zero incidents of non-compliance with regulations concerning product and service information and labeling resulting in a fine or penalty or regulatory warning in the last four years.
- Zero incidents of non-compliance with regulations concerning marketing communications, including advertising, promotion, and sponsorship resulting in a fine or penalty or regulatory warning in the last four years.

3. Social and Employment Related Matters

3.1 Inclusion

3.1.1 Policies, Strategies, and Concepts

At Logitech we foster a company culture that strives for fair access and opportunity at all levels of the company. By supporting and empowering all of our employees and communities, we can shape a more equitable industry and meet increasingly diverse customer needs.

3.1.2 Measures Implemented

Under this program, we have implemented the following key measures.

- Policy and Advocacy: Our Social Impact team collaborates with our Legal/Public Policy and Communications
 teams to ensure that we evaluate the appropriate company response on social impact topics internally and
 externally. Amongst other factors, this evaluation process includes consideration of our credibility or ability to
 lead on the topic, the potential impact to our business and reputation, and the extent to which the topic is
 connected or aligned with our core values.
- Pay Equity: We conduct an annual review of compensation worldwide to help ensure we pay fairly and to
 eliminate gender, racial, and other discrimination in the workplace. Where needed, we make salary adjustments
 during our annual review process to ensure wages are market-competitive and fair. In countries like Ireland and
 Switzerland, where legislation requires pay equity analyses and reporting, we participate and disclose our
 results, in compliance with relevant reporting requirements.
- Recruitment: We have developed a bias-reducing process that we follow globally when we open jobs internally and to the public and ensure our job descriptions are inclusive and non-biased before they are published. We have an inclusive global team of internal Talent Acquisition ("TA") professionals connected with our leaders and our values.
- Employee Resource Groups (ERG): Our ERGs are employee-led groups that work to facilitate an inclusive workplace by building solidarity and promoting allyship. Our ERGs also act as a critical feedback loop, highlighting issues faced by marginalized groups and helping to foster understanding and stimulate action.
- Women in Tech: We have a number of programs and initiatives to celebrate and enable women in tech.
 - #WomenWhoMaster Program: Our #WomenWhoMaster program comprises a range of initiatives that celebrate, amplify, and enable the rise of women in STEM. The series provides aspiring girls and women with powerful stories about overcoming barriers and career tips.
 - Girls Who Code: We collaborate with Girls Who Code on their Summer Immersive Program (SIP) and Self Paced Program (SPP) to advance their mission of closing the gender gap in tech and reshaping the perception of programmers.

¹⁴ Measured as the percentage of product lines shipped from 01 March 2025 to 31 March 2025, which have no detectable presence of polyvinyl chloride e.g. in cables or component parts.

¹⁵ A significant fine is a fine of more than USD \$10 000.

- LogiTalks Speaker Series: This is our internal speaking series to share the stories of dynamic individuals and activists that align with our values and are making a difference in the communities in which we live and work.
- Inclusive Products: We teamed with Sony to release an Adaptive Gaming Kit controller for gamers with accessibility needs. The controller offers various swappable buttons and stick caps allowing players to customize layouts to suit their unique strength, range of motion, and physical needs.
- Parental Leave Policy: Logitech provides a minimum of 18 weeks of fully paid time off for all parents
 welcoming a new child through birth, surrogacy or adoption globally, regardless of gender, sexual orientation or
 length of service.
- Supplier Training and Education: We host and facilitate supplier training events. As part of these activities, we facilitate discussion of Logitech's sustainability expectations and standards, and international good practice standards. We create forums that help suppliers share their experience of best practices and lessons learned with each other. We also connect our suppliers with RBA capability-building sessions and development resources, encourage their participation in RBA training and assign certain e-learning courses to specific suppliers, to drive improved awareness and education.

3.1.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

Inclusive Leadership

- 42% of our Board of Directors are female, including a female Board Chairperson.
- 43% of our Leadership Team are female.
- o 37% of all employees are female with 36% of all managers being female¹⁶ and 23% of STEM-related positions¹⁷ being female.
- Minority Representation: 44% in management roles.
- Gender Equity: We were included in "America's Greatest Workplaces for Women 2025" published by Newsweek, recognizing organizations in the US that offer supportive workplace policies with an active commitment to inclusion and gender equity.

3.2 Digital Inclusivity

3.2.1 Policies, Strategies, and Concepts

We believe that equality is a fundamental right and we have made significant progress in integrating this value at the heart of everything we do. We are dedicated to contributing towards a more equitable, accessible, and inclusive digital environment for everyone. We enable digital inclusion via two primary pathways.

- Our Design for Sustainability approach (see Design for Sustainability); and
- Our focus on increasing accessibility through philanthropic endeavors, by:
 - establishing secure, inclusive, and easily accessible digital areas;
 - encouraging education in the fields of Science, Technology, Engineering, Arts, and Mathematics (STEAM);
 and
 - empowering and giving voice to a diverse range of creators.

3.2.2 Measures Implemented

Under this program, we have implemented the following key measures.

 DfS as a Driving Force for Innovation: The DfS Principle of "Making a Positive Contribution" is focused on digital inclusion and creating products "that enable joyful and inclusive experiences" for everyone. Using DfS Principles, we reevaluate and enhance traditional product development methods, always aiming to make more

¹⁶Women in the Logitech "People Managers" category, "Extended Leadership" category, and "Leadership Team" category, as a percentage of all individuals in those categories.

¹⁷ STEM positions are related to science, technology, engineering, and mathematics. Logitech's P&C team defines these positions, which include engineers, data scientists, and others. The number of individuals in these positions is calculated as a percentage of all individuals in all positions.

accessible products for our customers. We are actively building DfS capabilities across the company to facilitate the development of digitally inclusive products.

- Creating Secure, Inclusive, and Easily Accessible Digital Areas: Logitech partnered with Mount Sinai,
 AbleGamers Charity, and Adaptive Action Sports to organize the Logitech G Adaptive Esports Tournament,
 aiming to provide gamers with disabilities professional esports opportunities and support. Logitech supported
 each partner, enabling people with disabilities through peer counseling, facilitating interactions, and offering
 assisted tech grants. Additionally, Logitech collaborated with the non-profit organization GLAAD to support their
 Social Media Safety Program, establishing standards to combat online hate and intolerance, particularly
 towards LGBTQIA+ individuals, and promoting equity and acceptance in the gaming industry through GLAAD
 Gaming.
- Supporting STEAM Education: Logitech collaborates with organizations like Girls Who Code, Pensole Lewis
 College, and TechLit Africa to support STEAM education, focusing on equity and providing pathways for
 communities. In FY25, Logitech's efforts targeted specific groups in technology, including girls and women
 aiming to empower them through STEAM-centered educational programs.
- Supporting Scholarships: The Logitech scholarship program at The Royal College of Art ("RCA"), London has created a viable pathway into the design industry for young people from marginalized communities. Our aim is to enable increasing numbers of students to learn the craft and science of creation and design. Our scholarship helps early career creatives at a pivotal stage in their careers and allows the RCA to continue nurturing talented students.
- Product Donation: Logitech's Open-Box Donation program is committed to donating returned products to
 qualifying charities and educational institutions. These "open-box" products come from Logitech G, ASTRO
 Gaming, and personal workspace and streaming lines, and are generally fully functional but might be recycled
 before reaching the end of their working life-cycle. This program is aligned with Logitech's DfS ethos, and not
 only extends the product lifespan but also positively helps schoolchildren in underserved areas.

3.2.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- Continued hosting esports tournaments with Mount Sinai, AbleGamers, and Adaptive Action Sports, awarding cash prizes to gamers with disabilities.
- Partnered with GLAAD to protect LGBTQIA+ individuals online through the Social Media Safety Index (SMSI) and supported inclusive gaming environments.
- Collaborated with organizations like Girls Who Code, and Techlit Africa to support STEAM education.

3.3 Talent Attraction and Retention

3.3.1 Policies, Strategies, and Concepts

We prosper when we develop our people. We aim to embed a learning culture where employees feel empowered to nurture their own minds, challenge ideas, and make things better. We know we cannot expect to meet growing business aspirations unless our people also see opportunities to meet their personal aspirations. We want to bring out the best in our employees. We believe there is no real value in separating an individual's work skills from their character, and their life experience and opportunities. Our talent development programs provide support to Logitech individuals across the globe through guidance and offerings that strengthen our Logitech culture and help to develop the whole person.

3.3.2 Measures Implemented

Under this program, we have implemented the following key measures.

- A major factor in attracting and retaining employees is the attractiveness of Logitech as an employer, alongside an attractive and competitive compensation which we regularly benchmark in relation to peer companies. We offer a competitive benefits package tailored to the needs of the markets in which we are located. We also created more flexibility for employees introducing working-from-home arrangement possibilities and individual development opportunities for employees and management, comprising training programs, and needs-based language courses.
- Throughout the world, we also offer local and community-based programs for interns and apprentices to further our new talent attraction. In Lausanne, Silicon Valley, and Hsinchu, we run apprenticeship programs, and we

advertise our opportunities widely to attract a diverse pool of interns. We hire from the intern pool and have a successful track record of interns and apprentices returning to Logitech as full-time employees.

- Our talent attraction process is built to align with our values and includes a bias-reducing recruitment process
 that starts as soon as a new role is opened. At Logitech, it starts with a diverse, inclusive and trained global
 team of internal TA professionals, and connected with our leaders and our values. We also use technology and
 our own processes to limit bias where we can; we have developed a bias-reducing process that we follow
 globally when we open jobs internally and to the public; we use a software tool to ensure our job descriptions
 are inclusive and unbiased before they are published.
- In the case of involuntary termination (redundancy), individuals can be given up to one month of outplacement training with third-party career coaches. As part of this placement, the individual can work with an assigned career coach who will develop a customized strategy, identify job leads, help the individual build a personal brand that attracts career opportunities, connect the individual with potential employers and recruiters to uncover job opportunities and develop resume and interviewing techniques that help individuals find their next career step beyond Logitech.
- We actively advertise our open roles in locations that promote inclusion around the world. Platforms and sites
 that specialize in attracting the underrepresented are prioritized, and events that specifically target professionals
 and future professionals who are often marginalized or overlooked. We actively promote our company as a
 great place for everyone to work through local site gatherings, emails, and social media posts.

3.3.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- Leadership Development: Implemented Logi Leader Essentials training for managers, quarterly Leader Huddles, and the Logi Impact performance management framework, emphasizing continuous growth and adaptable career development.
- **Employee Learning:** Ran LogiLearn powered by Coursera®, which gives employees access to more than 10,000 courses on Coursera.
- Global Internship Programs: We hosted biannual apprenticeship programs in Lausanne, and collaborated with top universities for two internship seasons, in Hsinchu. In Silicon Valley we ran unique internship projects on diverse topics like Al tools, campaign execution and media strategy.
- **Employee Engagement**: This year, we scored 78% favorable in our Culture Amp Engagement Factor, which measures the levels of enthusiasm employees feel toward their organization. This score is 8 points higher than the industry average.
- **Employee Development**: In FY25, we enhanced our Logi Impact Framework by introducing a more structured approach to performance reviews and career development. This included formalized year-end evaluations, personalized development plans, and ongoing dialogue between employees and managers, all aimed at fostering a growth-oriented culture.

3.4 Safety, Health, and Well-being

3.4.1 Policies, Strategies, and Concepts

Our progress is fueled by creative, resourceful, and innovative people across the globe, both within Logitech, and in our supply chain. We want to ensure individuals feel cared for, and employees and supply chain workers can respond safely and creatively to the fast-paced environment of our sector, and the challenges of a competitive marketplace. Our Global Health, Safety, and Security Policy Statement is a foundational policy, which applies to all elements of our business. It demonstrates the commitment of our executive management team to protecting our employees and ensuring that we are operating in compliance with legislative requirements. We implement training and communication programs across the business each year, to ensure employee awareness of the importance of health and safety management, and our key programs and provisions.

3.4.2 Measures Implemented

Under this program, we have implemented the following key measures.

Health and Safety

• Standards: To help us ensure the safety, health, and well-being of our production facility workforce, we follow the RBA Code of Conduct and have an integrated Environmental, Health, and Safety ("EHS") management

system. This management system was certified to OHSAS 18001 in 2004 before transitioning to ISO 45001 certification in July 2020 and and we maintained that certification year-on-year since that time. Our EHS Management System includes an EHS Policy, as well as procedures and programs, which drive identification, assessment, and evaluation of health and safety performance relative to applicable legal requirements, as well as continual improvement of our health and safety performance, in line with industry good practice, and the RBA Code of Conduct. 100% of the direct and indirect workers at our production facility in Suzhou are covered under the scope of the EHS Management System.

- Audits: At our production facility, a team of internal Health and Safety auditors audit different work areas
 periodically, under the direction of an established EHS Committee. This process and oversight helps ensure
 proactive consideration of potential hazards, risks, and control measures. Compliance with ISO 45001 and the
 RBA Code of Conduct is also audited by an independent third-party. We have maintained our Health and Safety
 certifications year-on-year and achieved a 'low risk' SAQ score in the RBA Validated Audit Process (VAP).
- **Initiatives:** A number of health and safety initiatives are delivered year-on-year to ensure regulatory compliance, good practice, and continual improvement of health and safety performance at our production facility. Some examples include:
 - employee health surveillance and third-party testing of work areas to ensure air quality conforms with occupational health standards;
 - o annual safety training for all contractors to understand safety hazards, high-risk contractor work, and work authorization requirements;
 - risk assessment of equipment and technology across our production facility to identify opportunities for improvement; and
 - drills and other tests of our emergency response provisions and procedures for various hazards (fire, first aid emergencies, spills, etc.) to improve employee awareness of procedures and provide refresher training.
 - We have also increased our Safety and Health E-learning opportunities, in particular at the onboarding stage, and have developed site-specific programs to further support our employees
- **E-Learning Onboarding:** New employees receive health and safety training via e-learning, as part of onboarding. This training provides general information on health and safety at Logitech, guidance on how to contact the H&S team, details about various health and safety programs, and useful health and safety tips.
- Online Healthy Working Program+: The Healthy Working Program+ supports ergonomics and focuses on three key elements: tailored e-learning based on an employee's personal workplace profile, a self-risk assessment to ensure proper workplace setup and safety, and a personal action plan to address any issues identified in the self-assessment. This program helps employees maintain a comfortable and safe working environment annually.

Well-being and Benefits

- **Wellness Reimbursement:** To support employees' health and fitness, we provide a wellness reimbursement program.
- **Well-being Platform:** Employees have on-demand access to courses, training, and articles related to mindfulness, resilience, yoga, stress reduction, sleep, and other well-being topics.
- **Mental Wellness Program:** Our global mental wellness program (Modern Health) enables individuals to access 1:1 coaching sessions with a certified mental health coach and licensed clinical therapists.
- **Health Care Coverage:** globally, we provide competitive and consistent benefits packages that include statutory and core benefits such as medical, savings/retirement, life insurance, and leave/disability. In some locations, additional benefits such as medical, dental, vision, telehealth, and health reimbursement plans may also be offered. Full-time employees in the U.S. receive up to USD \$10,000 per year per employee for meal, lodging, and transportation expenses when traveling out of state to access pregnancy termination service.
- Flexible Working Arrangements: We have established a hybrid working environment for our employees to build their working days to suit themselves. We have also established a global work-from-home equipment contribution that provides our employees with a suitable ergonomic environment from where they can comfortably work remotely.
- Parental Leave: we offer a minimum 18 weeks' fully paid leave within the first two years of a child's life for parents welcoming a new child through birth, surrogacy, or adoption. Our parental leave is available to all birth and non-birth parents-regardless of their gender, sexual orientation, or length of service.
- LogiWellness, Benefits and Time Off Programs: We provide all employees in the countries where we
 operate with core benefits and wellness offerings, including medical health insurance coverage, retirement

saving options, life insurance, paid time off, and generous leave and disability protections.

- Bereavement Leave: Regular employees are eligible to take up to five (5) days paid bereavement leave for death of direct and extended family members (e.g. spouse/partner, children including pregnancy loss/miscarriage, daughter-/son-in-law, parents (including in-laws), siblings, grandparents, grandchildren, uncles, aunts, cousins, nieces, and nephews). This runs concurrently with any applicable statutory entitlements for bereavement leave.
- LogiThanks Days: we offer extra paid leave days to all employees worldwide, to allow them to disconnect and
 recharge when they need it. During FY23, we extended the LogiThanks days to provide four long weekends
 each year (back-to-back LogiThanks days on a Friday and Monday to give a long weekend of paid leave). With
 everyone off at the same time, the whole company has a real opportunity to disconnect and recharge.
- **ESPP**: an Employee Share Purchase Plan (ESPP) allowing eligible employees to purchase Logitech shares through payroll deductions at a discounted market price. Currently, our ESPP program is offered to 98% of regular full-time and part-time employees.
- Employee Assistance Program: Our Employee Assistance Programs are voluntary work-based programs that provide confidential and free counseling and resources on a variety of topics to employees and their family members to support their total well-being.
- SmartHabits: SmartHabits was created in-house at Logitech to help employees build smarter habits. This is a desktop application that sends you reminders to take breaks, it sends calendar nudges and employees can earn achievements by building better habits.
- **Service award Program**: celebrating employees' career milestones by recognizing their contributions and achievements at 5-year intervals.
- Employee Engagement Survey: Logitech conducts an annual employee engagement survey called "LogiPulse". This comprehensive survey allows employees to give weighted input on various factors such as overall engagement, happiness and retention. We utilize a "Happiness Factor" to gauge employee satisfaction and well being. Engaged employees are those who have a sense of belonging, view their organization as an excellent work environment and feel enabled to complete their work effectively while experiencing positive emotions. We continue to benchmark against industry standards.

3.4.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- **ISO 45001 Certification:** Our Environmental, Health, and Safety (EHS) management system is ISO 45001 certified, with annual independent audits ensuring compliance.
- Audits: maintaining a 'low risk' SAQ score and silver grade in the RBA Validated Audit Process (VAP).
- Wellness Programs: Employee interaction and participation in our global mental wellness program (Modern Health), which offers coaching and therapy sessions; wellness reimbursements and courses on mindfulness and stress reduction.
- Comprehensive Benefits Package: our benefits package including health insurance, retirement savings, life insurance, paid time off, flexible working arrangements, and employee assistance programs, where relevant.
- **Employee Engagement Survey results:** This year, we achieved a 78% favorable score on our Logi Pulse Happiness Factor, indicating that 79% of employees have a favorable opinion regarding their sense of belonging, experiencing positive emotions at work, and feeling passionate about the work they do.

3.5 Privacy and Security

3.5.1 Policies, Strategies, and Concepts

For customers, we maintain our Privacy Policy for products, services and our website, which provides detailed information on Logitech's data processing practices, how personal data is shared and disclosed and how individuals can invoke their data rights. For each of our product lines, we perform privacy impact assessments to identify and mitigate against any privacy risk arising from our products and services. It is one of the methods we use to implement privacy by design alongside privacy engineering. Our privacy policies are regularly reviewed and updated to ensure they continue to accurately reflect the processing of personal data by Logitech and comply with the changing regulatory landscape.

The Artificial Intelligence ("AI") Governance team has established AI policies, training and processes that guide

responsible AI development and deployment, and ensures Logitech's AI aligns with legal requirements and industry best practices. Our AI Governance program is approved by members of the Executive Management Team and reported to the Board of Directors.

3.5.2 Measures Implemented

Under this program, we have implemented the following key measures.

- **Board Oversight:** Logitech's Cybersecurity Program and Privacy Program are reviewed by the Board's Audit Committee biannually, and annually, respectively. Both programs are reported to the Board of Directors annually.
- **Privacy Governance**: Our privacy team develops and leads data and privacy governance, notice and consent, vendor enterprise risk management, data protection, privacy-by-design efforts, age-appropriate design, international data transfer contracts, processing of data rights requests, and training and awareness programs.
- Privacy Training: Our employees and contractors receive privacy training through our workforce management system with additional resources and information available on a dedicated privacy page on our intranet. Moreover, we provide special training for specific teams that deal with personal data and create technologies for data collection (e.g. engineering, design, human resources, vendor management, legal compliance, and/or marketing teams). We regularly review and update our privacy policies to guarantee they accurately represent Logitech's processing of personal data and remain compliant with the evolving regulatory environment.
- Responsible AI Principles: We are committed to acting ethically and responsibly when we use or integrate AI technologies into our products. As a leader in innovation, we acknowledge the transformative potential of AI and the significant responsibility that comes with its deployment. In FY25 we published our Responsible AI ("RAI") Principles are a reflection of this understanding and reaffirm our commitment to extend human potential in work and play, and to do so in a way that is good for people and for the planet. These principles are a blueprint that shapes how we develop, and deploy AI technologies. Our approach prioritizes transparency, accountability, the protection of privacy and security, and the mitigation of bias. By adhering to these principles, we strive to continue to deliver trustworthy and responsible innovation. These principles are approved by the Executive Management Team and communicated to the Board of Directors.
- **European Al Pact:** Logitech signed the European Al Pact, a voluntary pledge to promote trustworthy and safe Al development ahead of the European Al Act's full application.
- Cybersecurity: Our cybersecurity framework offers guidance on the organization, governance, and execution of information security and is certified to ISO/IEC 27001 standards. We employ technical and organizational measures that encompass data centers, networks, endpoints, systems, applications, and cloud environments. Both physical and logical access points are controlled and regularly assessed to guarantee that only authorized users have access. Our employees receive ongoing training and communications about key information security risks and best practices to follow. This also extends to our partners and vendors, who must comply with our cybersecurity standards as a prerequisite for doing business with us. Our requirements and expectations are explicitly outlined in vendor agreements, and adherence to these agreements is verified and assessed as part of our vendor due diligence and continuous contract management process.
- Product Security: We employ a life-cycle approach to managing product security risks and our established risk assessment process helps identify security risks early in the design phase. Suitable security measures are developed to address these risks and vulnerabilities and are integrated into the evolving product design. Depending on each product's data and network access requirements, this may involve implementing encryption, digital signatures, robust authentication and authorization, and network security. Our Board of Directors' Technology and Innovation Committee is responsible for overseeing our product security risk management framework. We conduct security testing before product launches, and our Product Security Review Board ("PSRB") has the authority to stop the launch of any product or service that does not meet security standards. The PSRB reviews and grants final approval for the security design of new products in development. We encourage reports from independent researchers, industry organizations, vendors, customers, and other relevant stakeholders and sources after the product launch. To facilitate this, we have a public Vulnerability Disclosure and Bug Bounty program and accept reports through our HackerOne platform. The responsible security team members review all submissions to this platform, and further investigations are conducted to determine the suitable remedy, with a fitting reward given to the respective reporter.

3.5.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

• ISO/IEC 27001 Certification: In 2024, Logitech renewed its ISO/IEC 27001 certification, which confirms our adherence to best practice information security management standards and the effectiveness of our policies, training and measures for organizational security.

Performance Indicators: Zero substantiated privacy complaints or data breaches reported during the period.

3.6 Responsible Sourcing of Minerals

3.6.1 Policies, Strategies, and Concepts

We are committed to sourcing components and materials from companies with shared values in human rights, ethics, and environmental responsibility. We use industry-leading, best-practice tools and processes to promote responsible mineral sourcing throughout our global supply chain.

Logitech has a policy on the sourcing of tin, tungsten, tantalum, gold (3TG), cobalt and mica and is subject to Section 1502 of the U.S. Dodd-Frank Act, which mandates conflict mineral reporting for 3TG. We require our suppliers to disclose information about their supply chains and report 3TG smelters. Where we identify a smelter in a Conflict-Affected and High-Risk Areas ("CAHRAs"), we validate the smelter's participation status in third-party assured responsible minerals programs such as the Responsible Minerals Assurance Process ("RMAP") or equivalent programs. With respect to the new requirements under the amended Swiss Code of Obligations and the new Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour promulgated thereunder, we have assessed our risk exposure and determined that given that Logitech does neither directly import to nor processes conflict minerals within Switzerland, Logitech is exempted from specific due diligence and reporting obligations with respect to conflict minerals thereunder.

3.6.2 Measures Implemented

Under this program, we have implemented the following key measures.

- We established our Conflict Minerals Sourcing Program in 2011 with a Conflict Minerals Policy Statement and program of supplier engagement and capability buildings. In 2013, we formalized this position with the public disclosure of that policy statement.
- Since 2013, we have worked with our suppliers and other RBA members to exert the full influence of our industry on smelters and refiners (collectively referred to as "Smelters"), and encourage Smelter participation in credible certification programs.
- We leverage the best practice tools and processes of the RBA's Responsible Minerals Initiative ("RMI"), to
 ensure responsible sourcing of 3TG and avoid the risk of conflict minerals entering our supply chain. We
 engage our direct suppliers to raise awareness and understanding of the sourcing risks associated with metals
 and our best practice requirements.
- Each year, we review our product portfolio and engage with our direct suppliers to ensure their understanding of our due diligence and reporting requirements. We require them to identify and report tin, tantalum, tungsten or gold ("3TG") smelters in their supply chain. Where we identify a Smelter in a regulated country or Conflict-Affected and High-Risk Areas ("CAHRAs"), we validate the Smelter's participation in RMAP or equivalent programs.
- We also have due diligence programs for sourcing of cobalt and mica, as per industry best practice.

3.6.3 Progress

summarized as follows.

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be

regain compliance with our responsible sourcing standards.

- 3TG Sourcing: In calendar year 2024, 99.2%¹⁸ of identified 3TG smelters in Logitech's supply chain met our responsible sourcing requirements. Two smelters that were compliant as of December 2024 lost their compliance status shortly after the end of the reporting period. In response, we instructed the relevant suppliers to implement a Smelter Action Plan (SAP) and either remove the non-compliant smelters from their supply chain or ensure that the smelters promptly re-engage with a recognized third-party certification program to
- RCOI Assurance by Third-Party: Our reasonable country of origin inquiry (RCOI) process utilizes both third-party audit programs and independent external expert assessments.

¹⁸ Calculated as the number of Smelters reported by suppliers that manufactured products or components with 3TG for Logitech during Calendar Year 2024, where the supplier had a business relationship with Logitech at the time of KPI calculation (March 2025) and the Smelter met our responsible sourcing requirements, divided by the total number of Smelters reported by suppliers that manufactured products or components with 3TG, mica or cobalt for Logitech during Calendar Year 2024 and had a business relationship with Logitech at the time of KPI calculation (March 2025).

- Vigilance in Responsible Cobalt Sourcing: Demonstrating year-over-year progress, in calendar year 2024, 100% of the identified 51 cobalt refiners are engaged in RMAP or equivalent third-party audit programs. Our due diligence efforts have not found any evidence that cobalt is sourced from Concerned Countries or CAHRAs, and our efforts have helped to ensure refiners are committed to responsible sourcing practices.
- **Mica Sourcing Compliance:** In 2024, 100% of the identified 3 mica processors in Logitech's supply chain were engaged in RMAP, addressing human rights concerns in mica extraction.

3.7 Human Rights and Labor

3.7.1 Policies, Strategies, and Concepts

Human rights compliance is fundamental to how we operate. We aim to identify, prevent, mitigate or remediate adverse human rights impacts linked to our business activities and operations, including our supply chain. We adhere to the RBA Code of Conduct and the United Nations Global Compact ("UNGC"). These frameworks reflect international norms and standards, including the Universal Declaration of Human Rights, ILO International Labor Standards, OECD Guidelines for Multinational Enterprises, the UNGC Guiding Principles on Business and Human Rights and relevant ISO and SAI standards. We have integrated these principles in our globally binding Logitech Code of Conduct, which applies to our entire company and our entire supply chain. We have also established a group-wide Responsible Recruitment Policy, setting forth our zero tolerance for any type of forced, involuntary, or exploitative recruitment and employment, including use of prison labor, indentured labor, bonded (including debt bonded) labor, human trafficking, or slave labor.

3.7.2 Measures Implemented

Under this program, we have implemented the following key measures.

- Code of Conduct: Employees are contractually required to comply with the company Code of Conduct and complete business ethics induction training and refresher training. We provide targeted training for employees with responsibility for supply chain management to ensure relevant employees can identify supply chain risks and proactively manage any such risks in accordance with our own Logitech Code of Conduct and the RBA Code. Compliance with the RBA Code of Conduct is also a contractual requirement of our purchase agreements with Tier 1 suppliers and those suppliers are required to manage their supply chain in accordance with the RBA Code. We raise awareness and provide training to our suppliers at our Supplier Capability-Building Sessions where we also provide a platform for suppliers to share best practices.
- Ethics Hotline: We have an established whistleblowing mechanism hosted by a third-party service provider and available by phone or web portal. This hotline facility provides employees and third parties with a confidential way to report any identified risks or malpractices. Any reports to the hotline are investigated. We have policies in place to prevent retaliatory action against those who make a good-faith report.
- **Supplier Screening:** We conduct supplier screening to systematically identify Major and high-risk suppliers through consideration of ESG risks and business or commercial aspects. As part of our screening process, we consider the country and sector that the supplier operates in, along with commodity specific risks.
- Audits: Our production facility is subject to periodic third-party audits to verify compliance with the RBA Code, including the criteria relevant to human rights and labor management. RBA-approved auditors carry out these audits following the RBA-Validated Audit Process, which comprises site observation, document reviews, and interviews with management and employees. We also regularly audit and review supplier performance on human rights aspects of the RBA Code. If there is an audit finding, we implement Corrective Action Plans to remedy the identified issues, and implement systems to prevent recurrence.
- Other Measures: As part of our membership of the RBA, we work with other companies in our sector to raise awareness of human rights issues in supply chains and uphold established human rights standards and respect for the human rights of all people. We actively work to identify new ideas, innovations, standards, and tools for corporate compliance and ethics, and maintain oversight of the latest developments in compliance law, management, best practice, and diagnostics via external resources, seminars, peer discussions, and periodic benchmarking surveys. We also regularly review our policies regularly to ensure they continually evolve in line with our needs and international best practice.

3.7.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

RBA Code of Conduct Compliance: maintaining a 'low risk' SAQ score and silver grade in the RBA VAP.

 Audits and Supply Chain Management: 100% of Major Suppliers and new suppliers audited against the RBA Code of Conduct to drive alignment of standards across our industry.

3.8 Business Conduct

3.8.1 Policies, Strategies, and Concepts

We commit to upholding the highest standards of integrity in our business and in all business interactions, with zero tolerance for bribery, corruption, extortion, and embezzlement.

Compliance with internationally recognized laws, rules and regulations is firmly embedded in our corporate culture and is reflected in our Company Code of Conduct. Compliance with our Company Code of Conduct is mandatory for our employees, suppliers and business partners. We have also adopted an Anti-Corruption Policy prohibiting the offer, acceptance, payment, or authorization of any bribe or other form of corruption, be it with the private sector or with the government. Logitech does not tolerate corruption in any form.

3.8.2 Measures Implemented

Under this program, we have implemented the following key measures.

- We have established a Code of Conduct that applies to our entire company and supply chain. Every employee is required to complete Code of Conduct training annually. We regularly conduct core compliance training for employees and supplementary training on special topics, including anti-corruption, antitrust, and anti-harassment. For specific regions and high-risk groups further applicable training is available and we deliver additional training on a regional basis in response to employee feedback and other needs.
- In addition to the Code of Conduct we have an established Anti Harassment and Discrimination Policy which applies to our entire company.
- Compliance with our company Code of Conduct, Anti-Harassment and discrimination and Anti-Corruption Policies are mandatory. For employees, noncompliance may result in disciplinary action, including termination of employment. For suppliers, noncompliance may result in the termination of our business relationship.
- We have an established Ethics Hotline, which is hosted by EthicsPoint. This provides employees and third parties with a whistleblowing mechanism to confidentially report any identified risks or malpractices and we encourage anyone who becomes aware of a potential violation of our Code of Conduct to report noncompliance to our compliance experts. Reports to the hotline are investigated and managed in accordance with defined procedures, which are overseen by our Legal, People and Culture and Internal Audit functions and ultimately by our Board-level Audit Committee. We have a no-retaliation policy; the identity of individuals who may choose to report issues are protected.

3.8.3 Progress

The progress we have made demonstrates the effectiveness of our programs. Key areas of progress can be summarized as follows.

- 100% of our employees, including senior leaders, successfully completed the Code of Conduct training.
- Zero confirmed incidents in the last year where contracts with business partners were terminated or not renewed due to violations related to corruption.
- Zero legal cases last year for organizational corruption.

Appendix A: Key Performance Indicators

Environmental Performance Indicators

ERM Certification and Verification Services Limited ("ERM CVS") has provided limited assurance in relation to the Key Performance Indicators marked with a tick (\checkmark) below. All units quoted below are S.I. units.

TABLE 1 FUEL, REFRIGERANT, AND ELECTRICITY CONSUMPTION AT OUR PRODUCTION FACILITY

	Units	CY24
Petrol	L	9,615
Diesel	L	1,200
HCFC-22	kg	31
HFC-134a	kg	94
R-410a	kg	16
Electricity	kWh	18,381,272

TABLE 2 RENEWABLE AND NON-RENEWABLE ELECTRICITY

		Units	CY24
✓	Total electricity consumption	MWh	24,797
✓	Total renewable electricity	MWh	23,110
✓	Total non-renewable electricity	MWh	1,687
√	Percentage renewable electricity ¹⁹	%	93

TABLE 3 SCOPE 1 & 2 GREENHOUSE GAS (GHG) EMISSIONS

		Units	CY24
✓	Total Scope 1 GHG emissions	tCO2e	416
✓	Total Scope 2 GHG emissions (location-based)	tCO2e	12,608
√	Total Scope 2 GHG emissions (market-based)	tCO2e	912
✓	Reduction in Scope 1 & 2 ²⁰ greenhouse gas emissions from baseline year 2019	%	53

TABLE 4 CARBON REDUCTION PROGRAMS

מאו	LL 4 CARBON REDUCTION FROGRAMS		
		Units	CY24
Scop	ope 1 & 2		
	Renewable electricity instruments for our production facility ²¹	tCO2e	10,082
	Renewable electricity for our offices ²²	tCO2e	1,614
	Total	tCO2e	11,696
Scop	Scope 3		
	Renewable Electricity Buyers Club for suppliers	tCO2e	92,309
	Use of post-consumer recycled plastic	tCO2e	35,419
	Use of low-carbon or recycled aluminum	tCO2e	18,859
	Use of other recycled metals and recycled rare earth elements	tCO2e	526
	Other reductions ²³	tCO2e	12,650
	Total	tCO2e	157,699

²¹ Including green tariffs and Energy Attribute Certificates.

¹⁹ The renewable electricity footprint of our production facility and Major Offices, as a percentage of total electricity footprint of those facilities, rounded to the nearest 1%. Our Major Offices are the offices that account for 80% of floor space.

²⁰ Market-based Scope 2 emissions.

²² Including green tariffs and Energy Attribute Certificates.

²³ Other carbon reductions due to various programs e.g. PCB optimization, optimizing product architecture, reducing packaging, using more efficient integrated circuits.

TABLE 5 SCOPE 3 GREENHOUSE GAS EMISSIONS

Our Scope 3 greenhouse gas emission inventory is summarized below. This inventory takes into account the carbon reductions we have achieved, as set out in the previous table and described further in this Report.

		Units	CY24
√	Total Scope 3 GHG emissions	tCO2e	1,419,838
√	Purchased goods and services	tCO2e	918,449
	Capital goods	tCO2e	29,938
	Fuel- and energy-related activities (not included in Scope 1 or 2)	tCO2e	3,212
	Upstream transportation and distribution	tCO2e	67,047
	Waste generated in operations	tCO2e	11
	Business travel	tCO2e	12,810
	Employee commuting	tCO2e	5,520
	Upstream leased assets	tCO2e	833
	Downstream transportation and distribution	tCO2e	31,914
	Processing of sold products	tCO2e	168
√	Use of sold products	tCO2e	292,059
	End-of-life treatment of sold products	tCO2e	54,487
	Downstream leased assets	tCO2e	0
	Franchises	tCO2e	0
	Investments	tCO2e	3,390
✓	Reduction in Scope 3 emissions from baseline year 2021		13%

TABLE 6 WATER

		Units	CY24
✓	Water withdrawal ²⁴ at our production facility	t	182,518
	Water consumption ²⁵ at our production facility	t	16,325
	Water discharge ²⁶ at our production facility	t	166,192

TABLE 7 DESIGN FOR SUSTAINABILITY

		Units	FY25
✓	Percentage of products with a Product Carbon Footprint study ²⁷	%	84
✓	Percentage of products with FSC-certified paper packaging ²⁸	%	25
✓	Percentage of New Product Introductions with FSC™-certified Packaging ²⁹	%	57
✓	Percentage of products with Next Life Plastics ³⁰	%	78
✓	Percentage of products that are PVC-free ³¹	%	44
	Percentage of products with low carbon or recycled aluminum ³²	%	48

²⁴ Water withdrawal is the sum of all water withdrawn by Logitech during the reporting period.

²⁵ Water consumption is the sum of all water that has been consumed by Logitech during the reporting period.

²⁶ Water discharge is the difference between water withdrawal and water consumption and equates to the sum of all water discharged by Logitech during the reporting period.

²⁷ Measured as the percentage of units shipped from 01 March 2025 to 31 March 2025, for which Logitech had a third-party reviewed Product Carbon Footprint.

²⁸Measured as the percentage of units shipped from 01 March 2025 to 31 March 2025, for which all paper-based consumer packaging was FSC™-certified.

²⁹Measured as the percentage of New Product Introduction units shipped from 01 March 2025 to 31 March 2025, for which all paper-based consumer packaging was FSCTM-certified. New Product Introductions: a Logitech product line launched within the boundaries of the financial year.

³⁰ Measured as the percentage of units shipped from 01 March 2025 to 31 March 2025, which incorporate post-consumer recycled plastic.

³¹ Measured as the percentage of product lines shipped from 01 March 2025 to 31 March 2025, which have no detectable presence of polyvinyl chloride e.g. in cables or component parts.

³² Measured as the percentage of product lines shipped from 01 March 2024 to 31 March 2024, for which contain aluminum are shipped with low carbon or recycled aluminum.

TABLE 8 MATERIALS

		Units	CY24
✓	Total weight of materials used in products and packaging ³³	t	97,365
√	Total weight of materials with recycled content ³⁴ used in products and packaging	t	24,716
✓	Percentage of materials used in products and packaging, which have recycled content	%	25
✓	Total weight of natural materials used in products and packaging ³⁵	t	32,169
✓	Weight of natural and renewable materials ³⁶ used in products and packaging	t	17,958
√	Percentage of natural materials used in products and packaging, which are considered renewable	%	56

Social Performance Indicators

Inclusion

TABLE 9 GENDER OF THE BOARD OF DIRECTORS

		Units	FY25
✓	Percentage of the Board of Directors who are male	%	58
√	Percentage of the Board of Directors who are female	%	42
√	Percentage of the Board of Directors who declined to state	%	0

TABLE 10 AGE OF THE BOARD OF DIRECTORS

	Units	FY25
Percentage of the Board of Directors who are <30	%	0
Percentage of the Board of Directors who are 30-50	%	25
Percentage of the Board of Directors who are 51+	%	75

TABLE 11 RACE/ETHNICITY OF THE BOARD OF DIRECTORS

	Units	FY25
Percentage of the Board of Directors who are Asian	%	25
Percentage of the Board of Directors who are Black or African American	%	0
Percentage of the Board of Directors who are Hispanic or Latino	%	0
Percentage of the Board of Directors who are White	%	67
Percentage of the Board of Directors who are Indigenous or Native American	%	0
Percentage of the Board of Directors who are Native Hawaiian or other Pacific Islander	%	0
Percentage of the Board of Directors who declined to state or not specified	%	8

TABLE 12 GENDER OF THE LEADERSHIP TEAM

		Units	FY25
✓	Percentage of the Leadership Team who are male	%	57
✓	Percentage of the Leadership Team who are female	%	43
√	Percentage of the Leadership Team who declined to state	%	0

³³ 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.

³⁴ Modeled as the weight of recycled plastic, aluminum, and steel, and the weight of recycled paper in master shipper packaging, shipped ex-Factory in Logitech products from 01 January 2024 to 31 December 2024.

³⁵ For Logitech,natural materials are paper and paper-based products.

³⁶ Renewable materials are natural materials that can be replenished quickly and are recyclable at end-of-life. For Logitech, renewable materials are FSC[™]-certified paper and the paper used in our master shipper boxes.

TABLE 13 GENDER, AGE, RACE/ETHNICITY AND REGION ALL EMPLOYEES

	TO GENDER, AGE, RAGE/ETHNIOTT AND REGION ALL LIM EGTEES	Units	FY25
	Gender		
✓	Percentage of employees who are male	%	63
>	Percentage of employees who are female	%	37
>	Percentage of employees who declined to state	%	0
	Age		
√	Percentage of employees who are <30	%	25
√	Percentage of employees who are 30-50	%	64
✓	Percentage of employees who are 51+	%	11
	Race/Ethnicity ³⁷		
√	Percentage of employees who are Asian	%	32
√	Percentage of employees who are Black or African American	%	5
✓	Percentage of employees who are Hispanic or Latino	%	8
√	Percentage of employees who are White	%	50
√	Percentage of employees who are Indigenous or Native American	%	1
√	Percentage of employees who are Native Hawaiian or other Pacific Islander	%	1
√	Percentage of employees who declined to state	%	3
	Region		
√	Percentage of all employees who are based in EMEA	%	16
√	Percentage of all employees who are based in Americas	%	19
✓	Percentage of all employees who are based in Asia Pacific	%	65

TABLE 14 GENDER OF SPECIFIC POSITIONS

		Units	FY25
✓	Percentage of women in all management positions ³⁸	%	36
✓	Percentage of women in junior management positions ³⁹	%	37
✓	Percentage of women in top management positions ⁴⁰	%	33
✓	Percentage of women managers in revenue-generating positions ⁴¹	%	9
√	Percentage of women in STEM-related positions ⁴²	%	23
	Minority representation in management roles	%	44

TABLE 15 TOTAL EMPLOYEES

		Unit s	FY25
√	Total number of employees	#	7,148

³⁷ Data is available for U.S. employees only. 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 rules. Individuals who choose not to identify are classified as "declined to state".

³⁸ Women in the Logitech "People Managers" category, "Extended Leadership" category, and "Leadership Team" category, as a percentage of all individuals in those categories.

³⁹ Women in the Logitech "People Managers" category, as a percentage of all individuals in that category.

⁴⁰ Women in the Logitech "Extended Leadership" category and "Leadership Team" category, as a percentage of all individuals in these two categories.

⁴¹ Revenue-generating positions are positions in sales or with any type of sales commission; for example, some of Logitech's Customer Support Group and Design and Marketing Group may be included. The percentage of women managers in revenue-generating positions is calculated as the number of women managers in revenue-generating positions.

⁴² STEM positions are positions that relate to science, technology, engineering, and mathematics. Logitech's People and Culture team define these positions, which include engineers, data scientists, and others. The number of women in STEM positions is calculated as a percentage of the total number of individuals in STEM positions.

TABLE 16 GENDER BY CONTRACT & EMPLOYMENT TYPE⁴³

		FY25		
		Male	N/A - Declined to state	
✓	Permanent	4,470	2,677	1
√	Temporary	243	152	0
✓	Full-time	4,663	2,779	1
√	Part-time	50	50	0

TABLE 17 REGION BY EMPLOYMENT TYPE⁴⁴

	FY25		
	EMEA Americas Asia-Pad		
Full-time	1,240	1,357	4,846
Part-time Part-time	45	19	36

TABLE 18 NUMBER AND RATE OF NEW EMPLOYEE HIRES BY AGE GROUP, GENDER AND REGION⁴⁵

Nev	v Employee Hires	FY	25
1101	- Employee Filles	#	%
	Age		
√	Under 30	1,045	66
√	30-50	507	32
√	>50	43	3
	Gender		
✓	Male	1,041	65
√	Female	553	35
✓	Employees who declined to state	1	0
	Regional		
✓	Asia Pacific	1,349	85
√	EMEA	107	7
√	Americas	139	9

TABLE 19 NUMBER AND RATE OF EMPLOYEE TURNOVER BY AGE GROUP, GENDER AND REGION

Emp	Employee Turnover		25
p		#	%
	Age		
✓	Under 30	834	59
✓	30-50	494	35
✓	>50	79	6
	Gender		
✓	Male	919	65
✓	Female	488	35
✓	Declined to state	0	0
	Regional		
√	EMEA	87	6

⁴³ Includes permanent and temporary direct and indirect workers from all regions worldwide.

⁴⁴ Includes permanent and temporary direct and indirect workers from all regions worldwide.

⁴⁵ Includes direct workers from all regions worldwide.

√	AMR	131	9
✓	Asia Pacific	1,189	85

TABLE 20 HEALTH AND SAFETY AT OUR PRODUCTION FACILITY

		Units	Category	CY2	24
√ *	Number of fatalities, due to work related injury	# 00000	Direct contract ⁴⁶	0	0
V	Number of fatalities, due to work-related injury	# cases	Indirect contract ⁴⁷	0	U
√ *	Number of fatalities, due to work-related ill-health	# cases	Direct contract	0	0
V	indifficer of latalities, due to work-related ill-fleatiff		Indirect contract	0	
√ *	Number of high consequence work related injuries	# cases	Direct contract	2**	2
v	Number of high-consequence work-related injuries		Indirect contract	0	
√ *	Number of recordable work related injuries 48	# 00000	Direct contract	t 2**	2
V	Number of recordable work-related injuries ⁴⁸	# cases	Indirect contract	0	2
√ *	Number of recordable work-related ill health cases	# 00000	Direct contract	0	0
V	Number of recordable work-related in riealth cases	# cases	Indirect contract	0	U
/ *	Total recordable incident rate ⁴⁹	# 00000	Direct contract	0.06	0.06
V	Total recordable incident rate	# cases	Indirect contract	0	0.06
√ *	Lieure of health and cofety (LICC) training provided	# hours	Direct contract 18,9	18,912	⊣ 1/4///
V	Hours of health and safety (H&S) training provided		Indirect contract	105,360	
/ *	Dercentage of workers severed by the LICC management eveters	%	Direct contract	100%	100%
V	Percentage of workers covered by the H&S management system	/ %	Indirect contract	100%	100%
	Ni wakan af ha wa wanta d	# hours	Direct contract	7,019,920	0 277 040
	Number of hours worked	# Hours	Indirect contract	2,357,898	9,377,818

^{*}The third-party assurance covered only the total values; direct and indirect subcategories were outside the scope of the assurance.

TABLE 21 RESPONSIBLE SOURCING OF MINERALS

		Units	CY24
✓	Supplier participation in our Responsible Sourcing of Minerals Program ⁵⁰	%	100

TABLE 22 SUPPLIER AUDIT

		Units	CY24
	Major suppliers		
✓	Number of Major Supplier Facilities	#	45
√	Percentage of Major Supplier Facilities audited	%	100
✓	Total number of audits completed	#	234
	New suppliers		
✓	Number of New Supplier Facilities	#	37
√	Percentage of New Supplier Facilities audited	%	100

^{**} Powered Industrial Vehicle (Foot Injury) and Manual Handling (Foot Injury).

⁴⁶ Direct contract: Individuals with a direct employment contract with Logitech.

⁴⁷ Indirect contract: Workers who do not have a direct employment contract with Logitech but their routine work and or workplace is controlled by Logitech. This includes but is not limited to Dispatch Workers and Temporary Workers (Intern/Student workers and Fixed term).

⁴⁸ Incident categories comprised slip/trip/fall and hit/cut/bruise due to manual handling of materials, equipment or tools.

⁴⁹ Total number of recordable injuries and illness cases per 200,000 hours worked.

⁵⁰ Calculated as the number of suppliers that manufactured products or components with tin, tantalum, tungsten, gold, mica or cobalt for Logitech during Calendar Year 2024 and had a business relationship with Logitech at the time of KPI calculation (March 2025) and participated in our Responsible Sourcing of Minerals Program by attending Logitech training or completing a CMRT/EMRT survey.

Business Conduct Performance Indicators

TABLE 23 BUSINESS CONDUCT

		Units	FY25
√	Number of noncompliances with regulations concerning the health and safety impacts of products and services resulting in a fine or penalty or regulatory warning	#	0
✓	Number of noncompliances with product health and safety regulations resulting in a fine or penalty or regulatory warning	#	0
✓	Number of confirmed incidents of corruption ⁵¹	#	1
✓	Number of confirmed incidents of corruption or bribery in which employees were dismissed or disciplined	#	1
✓	Number of confirmed incidents where contracts with business partners were terminated or not renewed due to violations related to corruption	#	0
✓	Number of legal cases brought against the organization or our employees for organizational corruption	#	0
✓	Number of significant fines ⁵² and non-monetary sanctions for noncompliance with environmental laws and/or regulations.	#	0
✓	Number of incidents of non-compliance with regulations concerning products and service information and labeling resulting in a fine or penalty or regulatory warning	#	0
✓	Number of incidents of non-compliance with regulations concerning marketing communications, including advertising, promotion, and sponsorship resulting in a fine or penalty or regulatory warning.	#	0
✓	Number of Legal actions (pending or completed) regarding anti-competitive behavior and violations of antitrust and monopoly legislation in which the organization has been identified as a participant	#	0
	Number of incidents of discrimination in breach of Logitech's Code of Conduct	#	0

TABLE 24 PRIVACY AND SECURITY

		Units	FY25
,	✓ Number of substantiated complaints concerning breaches of customer privacy	#	0
,	✓ Number of identified leaks, thefts, or losses of customer data	#	0

⁵¹ Confirmed incident is a substantiated case.

⁵² A fine of more than USD \$10 000.

Appendix B Third-party Limited Assurance

Logitech's Board of Directors is responsible for overseeing reported information, including reviewing and approving the NFM Report. It is the policy of the Board of Directors to obtain 3rd party limited assurance of select KPIs disclosed in this report. ERM CVS was selected as Logitech's 3rd party assurance provider for the FY25 NFM Report and their assurance report follows.



Independent Limited Assurance Report

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

ENGAGEMENT SUMMARY

assurance engagement

Scope of our Whether the following Selected Information as indicated on Appendix A (Pages 31-37 of the Report) are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

> Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

As indicated by the ✓ symbol in Appendix A of the Report

Reporting periods

- 1 January 2024 to 31 December 2024 (CY24)
- 1 April 2024 to 31 March 2025 (FY25)

Reporting criteria

- GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI 2004, as updated in 2015) for Scope 1 and Scope 2 GHG emissions
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions
- Global Reporting Initiative (GRI) Universal Standards 2021
- 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

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'.

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.

Respective responsibilities

Logitech is responsible for preparing the Report 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

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.

OUR CONCLUSION

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the Selected Information, referenced under 'Scope of our assurance engagement' above, is not fairly presented in Appendix A of the Report, 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;
- 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;
- 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 in the Report to ensure consistency with our findings.



29 May 2025 London, United Kingdom

ERM Certification and Verification Services Limited www.ermcvs.com | post@ermcvs.com

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.