

Assurance Statement

Logitech International S.A.
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Third-party assurance of Logitech's FY23 Impact Report

Introduction

We, acting responsibly AG, are an independent expert consultancy experienced in sustainability reporting and reporting assurances. We are a GRI certified training partner and an Accountability AA1000AS licensed assurance provider.

Acting responsibly AG was engaged by Logitech International S.A. to provide independent third-party assurance of Logitech's FY23 Impact Report in accordance with the Global Reporting Initiative (GRI) Standards 2021.

Declaration of Independence: Acting responsibly AG has no conflict of interest in relation to providing the assurance of sustainability data for Logitech International S.A.

Methodology and Standards applied

We carried out *Moderate (limited) assurance (Type II) to check (adherence to AA Principles, Information Reliability and Quality)*.

Our assurance process considered the GRI reporting principles for defining report quality, as defined in GRI 1: Foundation 2021:

- Accuracy
- Balance
- Clarity
- Comparability

- Completeness
- Sustainability context
- Timeliness
- Verifiability

Our assurance process also considered the extent to which Logitech's FY23 Impact Report was prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021.

Responsibilities

Logitech is responsible for collecting, aggregating, analyzing and presenting all data within the Impact Report FY23 and for maintaining effective internal controls over the systems from which the report is derived.

Acting responsibly AG is responsible for the following activities:

- verifying the plausibility of Logitech's reporting of the *General Disclosures* that are required under GRI 2: General Disclosures 2021 and comparing reported information with good practice examples and GRI requirements;
- verifying the report is free from material misstatement, either due to fraud or error;
- verifying the plausibility of Logitech's reporting of required information and key performance indicators for the following material *Topic-specific Disclosures*:
 - 205: Anti-corruption
 - 305: Emissions
 - 401: Employment
 - 404: Training and Education
 - 405: Diversity & Equal Opportunity
- interviewing the management to obtain an understanding of the internal control mechanisms, risk assessment processes and information systems to collect the relevant data for impact reporting.
- forming an independent conclusion, based on the procedures we performed and the evidence we obtained; and
- reporting our conclusions and recommendations to the company and providing this assurance statement.

Our assurance process did not include verification of the accuracy of the data that would require field visits, a deeper understanding of internal control mechanisms, and the risk management procedures.

Conclusion and Recommendations

The FY23 Impact Report covers Logitech's facilities and activities worldwide.

Our assurance process, as described above, indicated the data and information in the report is presented fairly in the report, in all material respects and reflects the GRI reporting principles for defining report quality, as defined in GRI 1: Foundation 2021.

Conclusion: The limited assurance has shown that Logitech has reported all of the General Disclosures and Topic-Specific Disclosures that are required for alignment with GRI Standards. Nothing has come to our attention that causes us to believe that this report was not prepared, in all material aspects, in Accordance with the GRI Standards 2021.

Detailed clarifications and recommendations have been provided separately to the management.

Biel/Bienne, August 14th, 2023

A handwritten signature in black ink, consisting of a stylized 'R' followed by a long, sweeping horizontal line that curves upwards at the end.

Rolf Schwery
Executive Director