

Assurance Statement

Logitech Europe S.A.
EPFL – Quartier de l’innovation Center
CH – Lausanne
Switzerland

Third-party assurance of Logitech’s FY21 Sustainability Report

Introduction

We, SchweryCade 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.

SchweryCade AG was engaged by Logitech Europe S.A. to provide independent third-party assurance of Logitech’s FY21 Sustainability Report with reference to Global Reporting Initiative (GRI) Standards – Core Option.

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

Methodology and Standards applied

Following the AA1000 approach, 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 101: Foundation 2016:

- Accuracy
- Balance
- Clarity
- Comparability
- Reliability
- Timeliness

Our assurance process also considered the extent to which Logitech’s FY21 Sustainability Report was prepared with reference to the Global Reporting Initiative (GRI) Standards – Core Option.

Responsibilities

Logitech is responsible for collecting, aggregating, analysing and presenting all data within the Sustainability Report FY21 and for maintaining effective internal controls over the systems from which the report is derived.

SchweryCade AG is responsible for the following activities:

- verifying the plausibility of Logitech's reporting of the *General Disclosures* that are required under GRI Standards 2016 – Core Option 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*:
 - 201: Economic Performance
 - 206: Anti-Corruption
 - 305: Emissions
 - 307: Environmental Compliance
 - 401: Employment
 - 404: Training and Education
 - 406: Anti-Discrimination
- 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 FY21 Sustainability 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 101: Foundation 2016.

Conclusion: The limited assurance has shown that Logitech has not yet reported all of the General Disclosures and Topic-Specific Disclosures that are required for full alignment with GRI Standards and is not yet reporting *in accordance with* GRI Standards - Core Option.

To reach full alignment and report *in accordance with* the GRI Standards - Core Option, some additional disclosures are required in relation to the following topics:

General Disclosures:


- Information on Employees and Other Workers

Topic-Specific Disclosures:

- Training and Education
- Non-Discrimination
- Human Rights Assessment

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

Biel/Bienne, May 12th, 2022



Rolf Schwery
Executive Director

