SCS Global Services has verified Logitech International S.A.'s GHG emissions and achievement of carbon neutrality based upon the following Verification Scope, Objectives, and Criteria.

## **Verification Scope**

# Logitech International S.A.

EPFL - Quartier de L'Innovation, Daniel Borel Innovation Centre, 1015 Lausanne, Switzerland

Reporting Period: 01 January 2023 - 31 December 2023

#### Geographic Boundary: Global

#### **Facilities, physical infrastructure, activities, technologies, and processes:** Manufacturing plant, offices, products and associated value chain



#### GHG Sources, Sinks, and/or Reservoirs:

Scope 1 - Natural gas, diesel, petrol, refrigerants Scope 2 - Electricity Scope 3 - Categories 1-12; categories 13-14 are not relevant; category 15 is relevant, but not material to the total GHG inventory, based on estimations from available data<sup>1</sup>.

Boundary Method: Operational Control

GHG Gases: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, HCFCs

Level of Assurance: Limited

Materiality: +/-5% quantitative, qualitative based upon requirements specified within verification criteria

## **Verification Objectives**

• Evaluate the organization's GHG inventory for material discrepancies based upon the specified level of assurance.

<sup>&</sup>lt;sup>1</sup> Review of Investment schedule provided by Logitech's Sustainability Team

• Evaluate the organization's GHG inventory is in conformance with the specified verification criteria.

## **Verification Criteria**

- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004.
- World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015.
- World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011.
- SCS-108 Certification Standard for Carbon Neutral Entities, Buildings, Products and Services Version 1.0.

#### **Verification Opinion**

This Verification Statement documents the fact that SCS Global Services has conducted verification activities in conformance with the Verification Criteria set out above. Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

☑ Positive Verification (Limited Assurance) – No evidence was found that the GHG assertion was not prepared in all material respects with the reporting criteria

#### **Verification Qualifications**

– None

#### **Verified Reductions**

Table 1. Reductions

Reduction Actual	CY23 Carbon (MT CO2e)	
Use of post-consumer recycled plastic	25,066	
Use of low-carbon aluminum	13,049	
Optimizing Printed Circuit Boards (PCB)	2,647	
Steel plate removal	1,623	
Other initiatives	4,942	
Renewable electricity: our production facility	10,729	
Renewable electricity: our offices	1,474	
Renewable electricity: our suppliers	79,267	
Total	138,797	

## Table 2. Percentage Renewable Energy (RE)

Totals	MW
Total electricity	24,709
Total renewable electricity	23,201
Percentage renewable electricity	94%

# **Verified Emissions after Reductions**

Table 3. Summary

Emissions Summary – Tonnes CO <sub>2</sub> e					
Scope	CO2	CH₄	N <sub>2</sub> O	HFCs	Total (MT CO₂e)
Scope 1	Reported as total CO2e only			342	
Scope 2 location-based	Reported as total CO2e only			13,040	
Scope 2 market-based	Reported as total CO2e only			837	
Scope 3	Reported as total CO2e only			1,239,203	
Total Scope 1, 2 (location-based) and 3 Emissions	Reported as total CO2e only			1,252,585	
Total Scope 1, 2 (market-based) and 3 Emissions	Reported as total CO₂e only			1,240,382	

## Table 4. Scope 3 Category Breakdown

Scope 3 Category	CO2	CH₄	N2O	HFCs	Sub-Total (MT CO₂e)
Scope 3: Cat.01. Purchased goods and services	Reported as total CO2e only				726,024
Scope 3: Cat.02. Capital goods	Reported as total CO2e only				38,399
Scope 3: Cat.03. Fuel-and-energy-related activities (not included in Scope 1 or 2)	Reported as total CO2e only				3,322
Scope 3: Cat.04. Upstream transportation and distribution	Reported as total CO2e only				45,654
Scope 3: Cat.05. Waste generated in operations	Reported as total CO2e only				37
Scope 3: Cat.06. Business travel	Reported as total CO2e only			8,545	

Scope 3: Cat.07. Employee commuting	Reported as total CO2e only	10,528
Scope 3: Cat.08. Upstream leased assets	Reported as total CO2e only	905
Scope 3: Cat.09. Downstream transportation and distribution	Reported as total CO2e only	28,499
Scope 3: Cat.10. Processing of sold products	Reported as total CO2e only	300
Scope 3: Cat.11. Use of sold products	Reported as total CO2e only	322,086
Scope 3: Cat.12. End of life treatment of sold product	Reported as total CO2e only	54,904

# Verified Purchases of Offsets or Removals

Table 5. Carbon Offsets

Project Name	Country	Project Certification	MT CO <sub>2</sub> e
Xinjiang Hami Southeast Wind Zone Yandun Third Wind Farm Project	China	<u>CER 8555</u>	80,000
Adoni+Cumbum-Solar-AP Solar, India	India	<u>GSF11405</u>	184,148
Solar Power Project by Renew Solar Power Private Limited	India	<u>VCS1851</u>	218,156
Katingan Peatland Restoration and Conservation Project	Indonesia	<u>VCS1477</u>	100,000
Inner Mongolia Chao'er Improved Forest Management Project	China	<u>VCS1529</u>	134,812
Henan Funishan Solar Cooker Project Phase 1	China	<u>GS7433</u>	100,000
Carbon Efficient Cooking Programme-VPA1	Uganda	<u>GS10967</u>	236,087
Household biogas in rural india	India	<u>V3245</u>	6,644
Displacement of firewood	India	<u>V3161</u>	16,167
Grouped projects for Mekong River Delta Water Purifier	China	<u>V2581</u>	43,913
Total Carbon Offsets			1,119,927

Table 6. Carbon Removals

Project Name	Country	Project Certification	MT CO₂e	
Xiguan Afforestation	China	<u>Verra: 1865</u> <u>With CCNB</u>	75,671	
Hechu Afforestation	China	<u>Verra: 1855</u> <u>With CCNB</u>	46,160	
Total Carbon Removals				

## Table 7. Total Carbon Offsets & Carbon Removals

Totals	MT CO₂e
Total Carbon Offsets	1,119,927
Total Carbon Removals	121,831
	1,241,758

## **Verified Reductions and/or Offsets**

Table 8. Total Reductions, Renewals, and Offsets

Verified Reductions and/or Carbon Offsets	MT CO2e
Verified Reductions	138,797
Verified Offsets or Removals	1,241,758

**Lead Verifier** 

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## **Independent Reviewer**

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