



Fiscal Year 2026 Non-Financial Matters Report

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About this Report

This Non-Financial Matters Report 2026 (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.

The information in this Report reflects the period between April 1, 2025 and March 31, 2026. This period is also referred to as fiscal year 2026 (“FY26”). In some cases, data may be presented for the calendar year (CY) (January 1, 2025 to December 31, 2025), in which case this is clearly stated.

All entities included in Logitech’s audited consolidated financial statements for FY26 or equivalent documents are covered by this Report and the approaches taken herein with no exceptions.

The following companion documents are available as part of Logitech's FY26 reporting on environment, social and governance (ESG) aspects of company performance.

- FY26 Basis of Reporting
- FY26 Sustainability Databook
- FY26 Stakeholder Engagement Report
- FY26 GRI Index;
- Logitech Statement on Human Rights and Supply Chain Due Diligence Report; and
- Other relevant documents and reports on the sustainability reporting page of Logitech's website.

All references to our websites are intended to be inactive textual references only, and the content of such websites does not constitute a part of and are not intended to be incorporated by reference into this Report.

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, 2026. 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.

Executive Statement

For the past twenty years, Logitech has increasingly placed sustainability at the heart of our business. We do so by *Designing for Sustainability*.

Designing for Sustainability is both a strategy and culture at Logitech. For us, it means building sustainability into every aspect of our business: our values, governance, people, products, processes, manufacturing and supply chain. It means working to deeply understand our impact through lifecycle analyses that provide data and insights for both Logitech and our industry; and then applying these insights at scale to innovate and reduce the environmental impact of our product portfolio. We lead with transparency and accountability to build trust and drive meaningful progress.

We believe *Designing for Sustainability* is as good for business as it is for the planet and people.

- **For Business:** Our work in sustainability helps drive preference amongst consumers and B2B customers, as well as deriving cost and resilience benefits.
- **For the Planet:** We reduce our carbon impact and advance circularity through obsessive attention to detail, innovation and craftsmanship, applied at global scale.
- **For People:** We foster diversity and equity across our people, supply chains, spaces and products to enhance consumer and market understanding and drive innovation.

We can look back with some satisfaction at the progress our programs and partnerships have made this past year:

Our programs helped us achieve a 33% reduction in Scope 3 emissions and a 49% reduction in Scope 1 & 2 compared to our base years. While growing revenue, we avoided more than 200,000 tCO₂e across our products, supply chain and broader value chain. We also achieved our commitment to transparently communicate the carbon impact of our portfolio - 100% of target products now have a product carbon footprint.

Today, 81% of products are made with recycled plastics, over half are PVC free, and 43% use low carbon or recycled aluminum. Our circularity initiatives are having an impact too. We have scaled our DIY Repair program with iFixit, more than tripling the number of product lines for which we provide repair guides and spare parts, with 69 lines across more than 75 countries. A 9x increase in spare parts sales versus FY26 empowered consumers to complete a broader range of repair activities.

We continue to make strides in reducing our own power consumption. Last fiscal year, product power efficiency improvements across the portfolio helped us avoid 10,562 tCO₂e. Additionally, we continued to leverage renewable electricity in our own operations and offices, while engaging 127 suppliers to support the purchase of more than 195,000 MWh of renewable electricity by our suppliers.

Once again, Logitech continued to be recognized for our inclusive culture, fostering equity across our people, spaces and products. In Forbes' survey of the World's Best Employers, Logitech ranked number 25 out of 900 global companies. Newsweek honored us as one of America's Greatest Workplaces. We also maintained our highly-regarded Gender Fair recognition. And this year, we will celebrate 20 years of membership of the Responsible Business Alliance (RBA), illustrating our long-standing commitment to an ethical code of conduct.

And we lead with transparency. We have a long history of ESG reporting. We openly share our Design for Sustainability tools and knowhow with industry, regulators and policymakers, to drive innovation at an even bigger scale and stimulate collective progress. This includes our carbon impact methodologies and hard-earned Design for Sustainability expertise. Our integrity is grounded in accountability at the C-suite level and a policy framework that links executive compensation to sustainability performance.

Of course, we know we have more work to do. We will continue to pioneer as well as partner to achieve our goals and those of the communities we belong to.



Hanneke Faber

Chief Executive Officer

1. Introduction

1.1 Our Business

Logitech International S.A. (hereinafter “Logitech” or the “Company”), headquartered in Lausanne, Switzerland, is a Swiss public company, Société Anonyme (S.A.), listed on the SIX Swiss Exchange (LOGN) and on the Nasdaq Global Select Market (LOGI).

Logitech designs software-enabled hardware solutions that help businesses thrive and bring people together when working, creating and gaming. As the point of connection between people and the digital world, our mission is to extend human potential in work and play, in a way that is good for people and the planet. We sell the vast majority of our products under the Logitech and Logitech G brand names.

Our diverse, innovative portfolio includes the following product categories: Gaming, Keyboards & Combos, Pointing Devices, Video Collaboration, Webcams, Tablet Accessories, and Headsets. These products are all classified under a single operating segment: Peripherals (see Note 15 to our consolidated financial statements). They are compatible with many cloud or cloud-based services: video conferencing platforms (e.g. Zoom, Microsoft Teams, Google Meet); esports or video games (e.g. League of Legends, Call of Duty, Gran Turismo); music streaming platforms (e.g. Spotify, Apple Music); content streaming platforms (e.g. Twitch, YouTube); and creativity and productivity platforms (e.g. Google Workplace, Adobe Creative Cloud). Our products are also enhanced through software, including machine learning and artificial intelligence (“AI”). We may launch adjacent new categories in the future.

We sell our products to a broad range of international customers, in the Americas; Europe, the Middle East and Africa (“EMEA”); and Asia Pacific. This includes direct sales to retailers, e-tailers, businesses large and small and end consumers through our e-commerce platform, and indirect sales to end customers through distributors. Logitech’s operations capability consists of a diversified manufacturing footprint across six countries that includes an in-house manufacturing facility in Suzhou, China and third-party contract manufacturers and original design manufacturers (principally in Asia and Mexico), which allows us to effectively respond to rapidly changing demand and leverage economies of scale.

There have been no significant changes in activities, value chain or business relationships compared to the previous reporting period.

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. During FY26, the Board, including our Chief Executive Officer (“CEO”), collaborated with the President of Logitech for Business and Chief People Officer to oversee 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 and during FY26 the President of Logitech for Business and Chief People Officer provided updates and suggestions related to both environmental and social topics. Following the departure of the President of Logitech for Business in September 2025, the Chief People Officer continues to support the Board’s oversight of these matters. 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 are supported by regular updates and recommendations from our President of Logitech for Business during FY26, the Chief People Officer and technical experts in Logitech's Sustainability Team and Social Impact team. Over the last two years, a number of Board members have attended sharing sessions covering the following topics: Sustainability reporting; Design for Sustainability; Logitech's Future Positive Program, Climate Strategy 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"). During FY26, the GMT included our CEO, Chief Financial Officer, President of Logitech for Business, and Chief Legal Officer. Following the departure of the President of Logitech for Business in September 2025, the GMT composition was adjusted accordingly.

1.2.2 Management Review

Our GMT reviews, at a minimum once annually, the scope and performance of each of our sustainability 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. This management review process is supported by Logitech's Head of Sustainability and global sustainability team.

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. Our ERM process includes the annual distribution of an Enterprise Risk questionnaire across all areas of the organization. This includes questions designed to identify potential corruption-related risks in any part of our operations. Formal interviews with the leadership team are also conducted annually, with update interviews held periodically throughout the year. 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 how 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, as well as 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, both 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. These interactions are complemented by 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. For further information, please refer to our annual Stakeholder Engagement Report on the reporting page of our website.

In FY26, we established an employee engagement target to achieve a LogiPulse Engagement Survey score of more than 70 and at least 5% higher than the annual average of peer benchmark ratings. Progress against this target is reported in Appendix A, Table 25.

From our discussions with stakeholders, we have identified the following sustainability topics of interest for each of our six 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.

Logitech conducts a materiality assessment to identify and prioritize environmental, social, and governance (ESG) issues most relevant to its business and stakeholders. Aligned with GRI Standards, the process combines structured analysis with continuous impact monitoring and stakeholder engagement. It consists of four key steps:

Understanding the organizational context: We maintain a high-level overview of our business activities and relationships, assessing their potential impacts on society and the environment as part of our day-to-day management and sustainability efforts.

Identifying actual and potential impacts: Where relevant, impacts are identified through internal expertise, external stakeholder insights, third-party consultants, and life-cycle impact modeling. Toward the end of each financial year, we conduct a systematic External Factors Review (EFR), analyzing publicly available data, good practice standards, and peer benchmarks. As part of this review, we also reassess the previous year’s material topics to identify changes and determine whether scope or boundaries should be updated.

Assessing the significance of impacts: We evaluate the significance of identified impacts using an evidence-based approach informed by engagement with internal and external stakeholders and aligned with evolving global standards.

Determining material topics for reporting: Based on this analysis, we determine which GRI topics and impacts are material for reporting. Rather than using a simplified ranking or matrix approach, we focus on a binary prioritization model that determines whether a topic is material to Logitech.

Throughout this process, we engage internal stakeholders, subject matter experts, and relevant external groups to ensure assessments are well-informed and reflect diverse perspectives. Insights from recent stakeholder engagement activities, detailed in our FY26 Stakeholder Engagement Report, are integrated across all stages.

Our materiality analysis is conducted annually and reviewed by third-party auditors as part of the “GRI in accordance” assurance process.

This continuous and collaborative approach enables Logitech to ensure its sustainability strategy and reporting remain relevant, transparent, and aligned with stakeholder priorities and global best practices.

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
Water	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
Circularity	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
	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)

Material Topic	Materiality Assessment	ESRS Topic/Subtopic
<u>Targeted Substances</u>	Certain regulated substances of concern are found in electronic products and, if not managed correctly, can cause environmental pollution.	Pollution: substances of concern
	Certain regulated substances of concern are found in electronic products and, if not managed correctly, could impact consumer and end user safety.	Personal safety
<u>Human Rights and Labor</u>	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.
<u>Safety, Health and Well-being</u>	Logitech's industry faces challenges related to these issues due to the nature and typical location of industry supply chains.	Health and safety
<u>Talent Attraction and Retention</u>	Logitech's industry faces challenges related to gender and other 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
<u>Privacy & Security</u>	Appropriate management of information or data by Logitech's industry could lead to impacts for consumers and end-users.	Information-related impacts
<u>Business Conduct</u>	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

Topic	Materiality Assessment	ESRS Topic
<u>Business Conduct</u>	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.
<u>Privacy and Security</u>	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
<u>Talent Attraction and Retention</u>	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.
<u>Climate Action and Circularity</u>	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 Circular economy
<u>Water</u>	Water scarcity affects production processes and causes supply chain disruptions from shortages or price fluctuations.	Natural resources
<u>Climate Action</u>	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

Following our FY26 materiality assessment, biodiversity is no longer considered a material topic. Logitech's Biodiversity Risk Assessment indicates that the Company does not have specific products or services with clear, direct, and significant impacts on identifiable biodiversity sites, nor do we operate in a manner that materially affects specific locations or directly contributes to biodiversity loss. We have also not identified scenarios in which biodiversity-related impacts across our value chain could reasonably be expected to result in material financial impacts to the business. While biodiversity does not meet current materiality thresholds, we remain mindful of its importance and continue to support biodiversity through voluntary initiatives and broader environmental stewardship efforts.

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.

As consumers increasingly demand sustainable products, 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, Vietnam, Mexico, and Thailand.

Both our in-house and outsourced manufacturing operations are managed by our worldwide operations group. Logitech's operations also support 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.

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

Our framework for factory and supply chain management is the Responsible Business Alliance (“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 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 Code of Conduct 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 of Conduct, 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 of Conduct.

- **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.

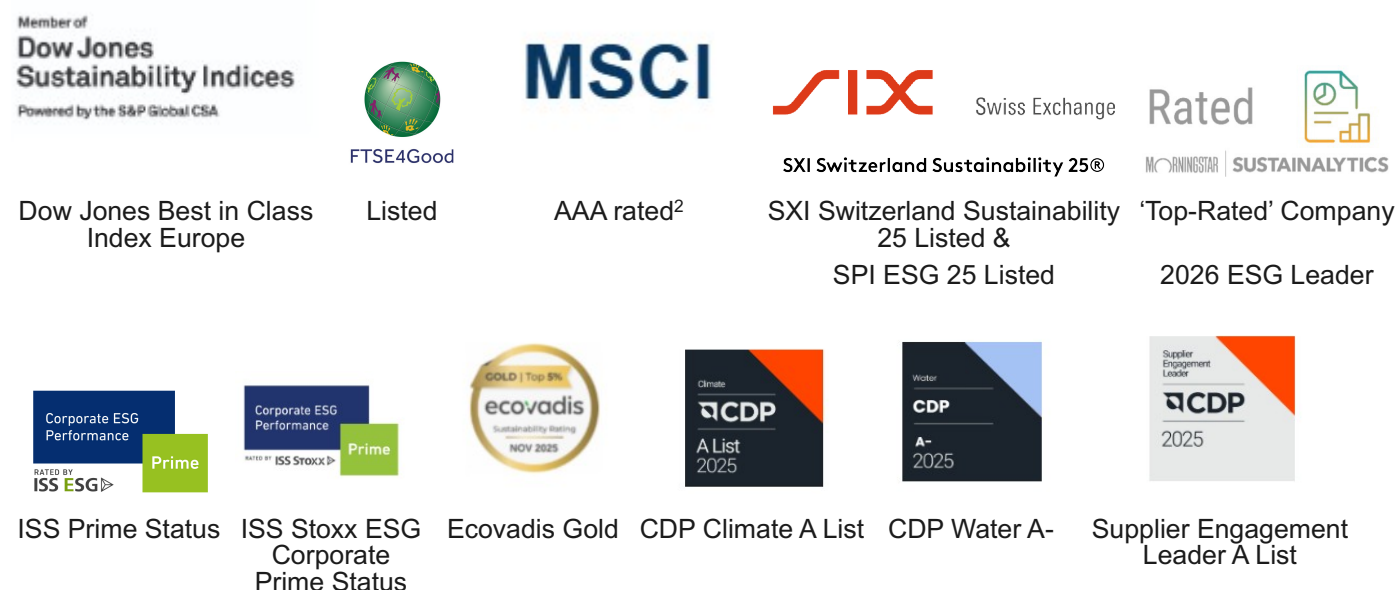
We arrange third-party verification of our greenhouse gas emission inventory year-on-year, to verify compliance with the Greenhouse Gas Protocol and Global Reporting Initiative (GRI), prior to public disclosure. The data in this Report has been subject to third-party limited assurance, as described in 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 achievements.



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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 purchased 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.

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, as well as enhanced control systems, 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.

- **Low-carbon Aluminum:** 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 Transparency:** 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**
 - 49% reduction in Scope 1 & 2 greenhouse gas emissions from base year 2019; and
 - 33% reduction in Scope 3 emissions from base year 2021³.
- **Use of Renewable Electricity**
 - Last year, we expanded our on-site renewable energy generation capacity through the installation of 1,500 additional rooftop solar photovoltaic (PV) panels on the main building. This increased the total installed renewable electricity generation capacity to 1,500 kW (1.5 MW) with the potential to meet an estimated 10–12% of the main building’s total electricity demand.
 - In CY25, our on-site solar PV system generated 1,953 MWh of renewable electricity. This figure is based on measured data and represents on-site generation from all PV assets at the production facility. All the renewable electricity that is generated on-site is essentially consumed on-site, with no significant export to the grid. During the same period additional purchases of renewable electricity for Logitech offices and our production facility via green tariffs and energy attribute certificates brought our total renewable electricity consumption to 25,638 MWh.

³ Note: In FY26, we updated our base year emission inventories (2019; and 2021) to reflect our newest insights and learnings since 2021. These updates ensure effective comparability of our GHG emission data for the current reporting year and base year and therefore offer more accurate tracking of progress against targets. Base year emissions are reported for the first time in Table 5 and Table 6 of Appendix A. For further information on the recalculation process, please refer to the FY26 Basis of Reporting.

- 94% renewable electricity⁴ was achieved through use of a combination of measures including on-site power, green tariff contracts and purchase of energy attribute certificates.
- **Energy Efficiency:** In CY25, we added a centralized control platform for office air conditioning to enhance scheduling and temperature restriction management.
- **Carbon Transparency**
 - 100% of target products now have a Product Carbon Footprint (“PCF”) study⁵.
 - CDP A-list for climate performance and reporting for the second consecutive year.
- **Major Programs for Carbon Avoidance⁶**
 - Next Life Plastics: Continued expansion of our Next Life Plastics program with recycled plastics used across the full portfolio of Logitech products, eliminating 55,042 tCO₂e.
 - Low-Carbon or Recycled Aluminum: Used in 43% of product lines⁷, eliminating 14,420 tCO₂e.
 - Use of other recycled metals and rare earth elements: eliminating 2,417 tCO₂e.
 - Product Power Efficiency: Innovations to enhance the energy efficiency of video-conferencing and gaming devices helped us avoid 10,562 tCO₂e.
 - Supplier Engagement: With our Renewable Energy Buyers Club and portal, we engaged 127 suppliers to support the purchase of more than 195,000 MWh of renewable electricity addressing 113,639 tCO₂e 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 reporting page of our website, for stakeholders who do not have access to the CDP platform.

⁴ Calculated as the renewable electricity footprint of our production facility and controlled offices, divided by the total electricity footprint of those facilities.

⁵ 92% of Dec. 2025 units shipped, had a third-party reviewed Product Carbon Footprint. This represents 100% coverage of products within the defined target boundary, which excludes certain low-volume and other specified products.

⁶ As further described in Appendix A, Table 4.

⁷ Percentage of Dec. 2025 units shipped with low-carbon or recycled aluminum.

Risk Description	Adaptation Plan
<u>Material Shortages (Copper)</u> 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	• 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).
<u>Water stress in Taiwan</u> 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: \$2,400,000 - \$3,000,000	• 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 In recent years, consumer interest in sustainable products has grown significantly. As part of our Design for Sustainability initiatives, we are increasingly developing products with environmentally conscious features—such as post-consumer recycled plastic, low-carbon aluminum, near-zero plastic packaging, and FSC-certified materials. 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: \$500,000 - \$6,000,000	• We have an established Design for Sustainability strategy and are working with our retail and e-tail partners to better communicate product sustainability features and inform consumer purchasing decisions.

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 support, 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.

Our goal is to reduce the use of virgin materials. This includes a 2030 target to phase out PVC and to increase the incorporation of post-consumer recycled (PCR) materials across 100% of our product lines, where technically and commercially feasible. Progress against these targets is monitored through our Design for Sustainability (DfS) metrics. To support these goals, we have conducted extensive training on sustainable materials such as PCR and low-carbon aluminum, equipping our teams with the knowledge to make responsible material choices.

Regarding our production facility, we operate a comprehensive waste management program with defined internal targets and actions to minimize waste following the reduce-reuse-recycle principle.

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. Our production facility's environmental management system is ISO 14001 certified. Through this audit, the facility is assessed on waste management.
- Waste reduction initiatives include optimizing automated/robotic production lines to ensure raw materials and components are handled efficiently with minimal waste, composting food waste and recycling of cooking oil, supporting the recovery of copper and other valuable materials from PCB waste to minimize metal waste, training workers on packing procedures to minimize damage to packaging materials and defect packaging, phasing out mercury lamps and now use LED light bulbs to reduce lighting waste and maintaining an onsite oil interceptor to separate the canteen oil waste.
- 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 advance more circular solutions across all three material categories. We use recycled plastic ("Next Life Plastic") at scale to give a second life to end-of-life plastics, reduce our carbon footprint, and decrease reliance on virgin materials. In addition, we continue to strengthen our commitment to responsible paper sourcing through our FSC-certified packaging program. By the end of 2025, 31% of products featured FSC-certified packaging, exceeding our target of 25%. FSC certification helps ensure that paper-based materials are sourced from responsibly managed forests, supporting sustainable forest stewardship, biodiversity protection, and the long-term availability of renewable raw materials.
- **New Business Models:**
 - **Returns Refurbishment:** 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. In addition, Logitech donates open box returns to schools and non-profit organizations across the world.
 - **Do-it-Yourself (DIY) Repair:** Logitech has partnered with iFixit to provide spare parts, beyond-warranty DIY repair options, and guides for a growing number of products. An expanding range of easy-to-follow guides and parts is now available, helping customers extend the life of their devices.
- **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.

- **Critical Materials:** We recognize the risk of volatility in the availability and cost of critical materials such as copper and aluminum as the global economy transitions to a lower-carbon and more circular economy. In response, we are developing more circular business models that reduce our dependency on virgin materials. We are upskilling employees to build capabilities in recovering critical materials from end-of-life products (closed loop) as well as alternative sources (open loop), helping secure long-term material availability.

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.
 - Portfolio Expansion: Scaled the refurbished catalog by launching 32 new product lines (70 new SKUs).
 - 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.
 - Launch of a new trade-in program for B2B customers in North America with further plans to expand into other regions in the coming year.
 - 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.
 - 31% of products use FSC-certified paper packaging⁸.
 - 81% of products use Next Life Plastics⁹.
 - 55% of products are PVC-free¹⁰.
- **DIY Repair:** Logitech's DIY Repair Program now spans 69 product lines, offering 133 spare parts and 81 repair guides. These resources are available to consumers in more than 75 countries through seven online Logitech–iFixit Repair Hubs. A 9x increase in spare parts sales versus FY26 empowered consumers to complete a broader range of repair activities.

2.3 Water

2.3.1 Policies, Strategies, and Concepts

Water governance at our operations is guided by our Water Policy, Environmental Management System (aligned with ISO 14001), and our commitments under the Responsible Business Alliance (RBA) Code of Conduct. These frameworks define our approach to responsible water stewardship, including regulatory compliance, operational efficiency, and continuous improvement.

We recognize water as a shared and locally constrained resource. Our production facility is located in Suzhou, Jiangsu Province, China, an area characterized by high baseline water stress that is forecast to remain high over the coming decades. While water use at the facility is not material in volume terms, this context increases the relevance of water-related impacts and dependency risks from both an operational resilience and environmental perspective, making water availability and responsible use an important consideration for long-term operations.

⁸ Percentage of Dec. 2025 units shipped, which have FSC™-certified paper-based consumer packaging.

⁹ Percentage of Dec. 2025 units shipped, which have post-consumer recycled plastic.

¹⁰ Percentage of Dec. 2025 product lines shipped, which have no detectable presence of polyvinyl chloride (PVC).

Water at our production facility is sourced from municipal supply and supplemented by recovered hot water provided by a neighboring facility, where it is generated as a thermal by-product. It is not significantly used in production processes and is instead associated with welfare-related consumption. We do not generate industrial process wastewater. Wastewater generated is limited to domestic and welfare-related sources (including sanitation, drinking water systems, and catering facilities) and is discharged to the local authority network in accordance with permit requirements. An on-site oil interceptor prevents food-related oils from entering the stormwater system.

Our approach to water management focuses on efficient use of resources, the prevention and reduction of water-related environmental impacts such as pollution and waste, and the ongoing improvement of water stewardship across both operations and the supply chain, supported by monitoring, performance tracking, and supplier engagement.

We also recognize that water-related impacts are more significant in parts of our upstream supply chain, particularly in water-intensive manufacturing processes. Accordingly, our approach extends beyond direct operations to include supplier engagement, risk identification, and water footprinting of key components.

2.3.2 Measures Implemented

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

- **Water Efficiency:** We have an established Resource Management Procedure and our commitment to lean manufacturing drives ongoing efforts to identify water-saving initiatives that benefit 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 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. Water use at our production facility is monitored through onsite water meters, enabling tracking of consumption, identification of trends, and implementation of water efficiency initiatives. We also source hot water from a nearby third-party facility, where it is generated as a thermal by-product. This supports the use of recovered heat for onsite utility systems and improves overall water and energy resource efficiency. Water management is included within the scope of the Environmental Management System, which is ISO 14001 audited and certified.
- **Wastewater Management:** We do not produce or discharge industrial wastewater. Wastewater from welfare facilities is discharged via the local authority network in accordance with requirements. Appropriate onsite treatment is in place in the form of an oil interceptor serving the canteen. Wastewater quality is monitored on an annual basis and the site is subject to regular audits to ensure compliance with permit requirements.
- **Training and Awareness:** Water stewardship is integrated into employee onboarding and ongoing training at our production facility, building awareness of responsible water management practices and supporting resilient, long-term operations.
- **Supply Chain Management:** We implement water management requirements through our Responsible Business Alliance (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, identify opportunities to conserve water and prevent pollution at source, control potential contamination pathways, and implement appropriate monitoring and treatment systems where required by local permitting requirements. We strengthened our supplier water data approach in FY26 by improving how we capture and act on supplier water information. In FY26, we focused on the printed circuit board (PCB) sector due to its relatively higher water consumption and discharge impacts. Through supplier engagement and virtual consultation meetings, we communicated our expectations and encouraged suppliers to adopt water-reduction targets to mitigate water dependency risks. We also progressed water footprinting of selected components (including integrated circuits, printed circuit boards, paint, magnets, ABS plastic, and batteries) to identify water-use hotspots across product design and operations.

2.3.3 Progress

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

- **ISO 14001-certified:** Our production facility's Environmental Management System has been ISO 14001 certified since 1999. This certification continues to support a structured approach to environmental management, including water, waste, energy, and regulatory compliance, and enables ongoing continuous improvement in environmental performance.
- **Operational Water Performance and Monitoring Improvements:** At our production facility, we maintain a multi-year program of continuous improvement focused on water efficiency. In FY26, we strengthened our operational water monitoring capability through the deployment of smart water meters, improving the granularity and frequency of water consumption data. This has enhanced our ability to identify consumption patterns and support more targeted efficiency actions. We also established a new target to reduce water withdrawal at our production facility by 50% by 2035 (compared to a base year of 2021).
- **Supplier Engagement:** During FY26, we:
 - Strengthened our supplier water program by improving how supplier water data is captured, assessed, and used to inform engagement priorities and risk identification.
 - Advanced supplier engagement, with a particular focus on the printed circuit board (PCB) sector due to its relatively higher water consumption and discharge-related impacts. Through structured engagement and virtual consultation meetings, we reinforced expectations on water stewardship and encouraged suppliers to adopt water-reduction targets.
- **Water Footprint Analysis:** Expanded component-level life-cycle analysis of the water footprint of select materials and components (including integrated circuits, printed circuit boards, paint, magnets, ABS plastic, and batteries), improving visibility of water-use hotspots across product design and operations.
- **Water Security:** Maintained our CDP Water Security score of A-, sustaining strong performance following our first CDP disclosure in FY25.

2.4 Targeted Substances

2.4.1 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. Where opportunities for improvement are identified, we implement voluntary policies and standards to drive continuous improvement e.g. our PVC-free Policy and GSE (green procurement) Standards.

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 recyclability.

The main potential impacts on customer health and safety arise from the way electronic products are manufactured, used, and disposed of at their end of life. This includes the risk of injury, health issues, or harm stemming from product defects, hazardous materials, or a lack of clear usage instructions. We have direct and indirect potential to have these impacts through our own design, production, and quality control processes, as well as through relationships with suppliers and distribution partners. All products are managed in accordance with product safety regulations, which require assessment of potential impacts, and disclosure of relevant information to consumers.

2.4.2 Measures Implemented

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

- **Factory Management:** We use limited amounts of hazardous materials such as lubricant oils, adhesives, and cleaning solvents for final assembly activities, in compliance with the RBA Code of Conduct and applicable legal requirements. We identify and manage substances that could pose risks to human health or the environment and apply controls to ensure their safe handling, storage, and disposal. Safety Data Sheets (“SDSs”) are maintained, made available to employees, and reviewed through audits assessing compliance with the RBA Code of Conduct. We also maintain a corporate standard outlining expectations for environmental management relevant to hazardous substances, including workplace emissions and air quality where applicable. 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 substances that are prohibited, restricted, or subject to declaration requirements, as well as associated labeling requirements. Compliance with the GSE standards is a contractual requirement for suppliers.
- **Testing:** At our production facility, we have a mature testing program that includes regular sampling and testing of products, components, and manufacturing consumables to verify compliance with GSE requirements. Products and components are tested using established laboratory methods, including X-ray fluorescence (“XRF”) and chemical analysis, enabling verification of material composition, traceability, and regulatory compliance.
- **Auditing:** We conduct periodic supplier reviews and surveys, particularly when significant regulatory changes occur, including updates to EU POPs, US EPA TSCA, and REACH SVHC requirements. Our supplier audit and validation program assesses compliance with the RBA Code of Conduct, hazardous materials legislation, and Green Procurement standards.
- **Substitutions:** When safer alternatives are available, we phase out targeted substances of concern, such as PVC phthalates, and halogenated flame retardants (HFRs) through testing, corrective actions, and supplier collaboration.

2.4.3 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**
 - In 2018, we introduced a program to phase out PVC in cables by transitioning to low-toxicity thermoplastic elastomer (“TPE”) alternatives. 55% of products are PVC-free¹¹, demonstrating a strong trajectory towards the established target of zero PVC by 2030. PVC can generate hazardous substances during production, use, and disposal, making its phase-out an important step towards reducing environmental and human health impacts.
 - We advanced the phase-out of halogenated flame retardants in the external plastic enclosures of our products, with transition plans established across all relevant Joint Design Manufacturers. Since 01 April 2026, all new products have been free from HFRs in external plastic enclosures. This is important because some HFRs can persist in the environment and accumulate in living organisms, making safer alternatives preferable where they meet performance requirements.
 - FY26 also saw the completion of our global transition from solvent-based paints to water-borne paints. Following the successful conversion of supplier manufacturing operations in China in CY23, we transitioned all remaining manufacturing suppliers to water-borne paint systems, ready to support mass production. This transition has contributed to lower lifecycle emissions of volatile organic compounds (VOCs), helping improve air quality and reduce environmental impacts while ensuring consistent environmental standards across all manufacturing locations.

¹¹ Percentage of Dec. 2025 product lines shipped, which have no detectable presence of polyvinyl chloride.

- **Compliance Record**

- Zero significant fines¹² 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 noncompliance 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 noncompliance 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.

Inclusion and equal opportunity directly contribute to a more innovative, adaptable, and socially responsible business. Without a diverse range of talent and perspectives, we would lack the insight and understanding needed to design and develop products that meet the needs of our diverse customer base around the world. This gap could undermine our ability to serve our customers effectively, limit innovation, and affect both financial performance and stakeholder trust. We have direct and indirect potential to have these impacts through our own employment practices and workplace culture, and through our relationships with suppliers and business partners who manufacture Logitech products.

Logitech is committed to Pay Equity as a principle and ensuring fair and equitable compensation. To facilitate discussion and initiatives regarding pay equity, we conduct an annual global review of remuneration to ensure equitable pay and to eliminate inequities based on gender or race. During this assessment, the Leadership Team and Board receive an analysis of Logitech's pay position based on gender (globally) and ethnicity (where data are available). During our annual review process, we implement salary adjustments as needed to ensure that wages are competitive in the market and equitable. Logitech prepares and discloses wage equity reports for countries where this is legally required. For example, in countries such as Ireland and Switzerland, where legislation mandates pay equity analysis and reporting, we actively engage and disclose our findings in compliance with the applicable reporting regulations.

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

¹² A significant fine is a fine of more than USD \$10 000.

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.
- **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:** The minimalist design of our Pebble mouse and its unique removable magnetic top plate has allowed us to explore adaptable add-ons to suit a range of individual hand mobility needs. We published an open-source range of 3D printable designs to customize this iconic mouse, allowing you to add weight, width and different supports to make it more adaptable and create a setup that is unique to the user. Our aim is to further share 3D printable designs that have been created, developed and submitted to Logitech by a community of independent designers.
- **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.

- **Leadership**
 - 36% of our Board of Directors are female.
 - 50% of our Leadership Team are female.
 - 37% of all employees are female with 34% of all managers being female¹³ and 23% of STEM-related positions¹⁴ being female.
 - 46% minority representation in management roles.

¹³ Women in the Logitech “People Managers” category, “Extended Leadership” category, and “Leadership Team” category, as a percentage of all individuals in those categories.

¹⁴ 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.

- **Philanthropy:** In FY26, we formalized our commitment to employee volunteering by establishing a new 2030 target to achieve 5,000 employee volunteer hours per fiscal year by the end of FY30. This reflects our intent to strengthen, broaden and track employee participation in volunteering, ensuring opportunities are accessible across the organization and supporting a more engaged and inclusive culture through shared community impact.
- **Recognition:** We were included in “America’s Greatest Workplaces for Inclusion and Diversity 2025” published by Newsweek, recognizing organizations in the US that offer supportive workplace policies with an active commitment to inclusion.

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
- Increasing accessibility 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 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. Additionally, Logitech collaborated with the non-profit organization GLAAD to support LGBTQIA+ individuals, and promote equity and acceptance in the gaming industry through GLAAD Gaming.
- **Supporting STEAM Education:** Logitech collaborates with organizations like Girls Who Code, iWish and TechLit Africa to support STEAM education, focusing on equity and providing pathways for communities. In FY26, 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 help ensure LGBTQIA+ representation in the gaming industry.
- Collaborated with organizations like Girls Who Code, iWish, EPFL 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.

We are committed to fostering an inclusive and forward-looking workplace through targeted coaching and mentorship opportunities that empower employees at all stages of their careers. We promote inclusive leadership and a culture of collaboration, innovation and excellence, where employees feel respected, supported and valued.

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.
- 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.
- We want to make learning a seamless part of daily work rather than a separate task. Based on the 70-20-10 approach to learning, we recommend to all employees to spend 70 % of their development time focused on "On-The-Job" activities, 20% on "Social Learning" and 10% on "Formal Training".
- We offer training opportunities to support employee development, collaborating with leaders across the organization to address the specific needs of each department. This approach has resulted in a wide range of learning and development opportunities across Logitech. Business groups develop their own programs to

familiarize employees with Logitech's policies and practices and may utilize external resources to support team development. For example, the Operations organization provides a Program and Project Management Essentials course focused on project management processes and priorities.

- With the implementation of LogiLearn powered by Coursera®, we now provide all employees with access to over 10,000 courses. These courses incorporate personal development as well as skill-related topics, and use a variety of engagement methods including short-form content and more hands-on learning. Logitech's Learning Portfolio consists of a wide range of training content to help enhance individual skills. Examples of training topics include safety, artificial intelligence, privacy, ethics, inclusion, manager development and creative design. We offer compliance training for employees, with additional training on thematic subjects like anti-corruption, antitrust, and anti-harassment.
- We offer coaching and mentorship for employees and our employees benefit from robust internal networks, including Employee Resource Groups (ERGs). ERGs are a fundamental component of our inclusion strategy. These employee-led teams strive to cultivate an inclusive work environment and foster allyship. Our ERGs also play a crucial role as a feedback mechanism, highlighting the challenges faced by communities at Logitech.
- We support employees through all stages of their career. For example, we run a "LogiLeader Series", our foundational workshop for managers to help them quickly adapt to their roles by grounding them in Logitech leadership principles and people cycles. This two-session, facilitator-led, and interactive workshop equips managers with the skills and insights they need to effectively manage their Logitech teams. We also have a transition program for retiring and terminated employees which is managed by a third party.
- We actively support digital transformation through extensive AI-focused training initiatives, ensuring employees are well-prepared to leverage new technologies in driving innovation and sustainability. As a great resource on Logitech's AI-focused training initiatives, which highlights our commitment to digital transformation, you can download directly from our website the "Enhancing Employee Experience with Logitech AI Features" eBook. This eBook covers AI-driven innovations like RightSight 2 and RightSound 2 for smarter meetings and better employee enablement.
- We recognize that the transition to a low-carbon, climate-resilient economy is reshaping expectations across the value chain. In response, we are taking proactive steps to ensure our employees and suppliers are equipped with the knowledge and capabilities to adapt and lead in this changing environment. We incorporate environmental awareness into our training programs covering topics such as sustainability, regulatory developments, shifting to renewable energy, rising customer demand for sustainable design and manufacturing and strategies to reduce environmental impact. Through initiatives like our Future Positive Challenge and Continuous Improvement Program (CIP) Awards, we encourage exploration in areas such as AI for product traceability, smarter recycling systems, and the development of new materials and technologies that support lower-carbon, circular product design.
- We conduct performance appraisals at least annually with interim reviews throughout the year. Reviews are conducted through 360 feedback and agile conversations to ensure fairness and continuous dialogue. We also have a team effectiveness program to assess and improve team-level performance.

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 the "Logi Learn for Leaders: Leader Series" which is a leadership development program of nine one-hour interactive workshops available to all People Managers. These modules are organized into four tracks—Team Effectiveness, Communication & Storytelling, Generative AI Fluency & Adoption, and Resilient Leadership—and can be selected, mixed, and taken in any order to suit individual needs and enable leader success. We also host quarterly Leader Huddles around relevant topics at meaningful points in time with a focus on the Logi Impact performance management framework, emphasizing continuous growth and adaptable career development.
- **Employee Learning:** Empowered our workforce through LogiLearn, a strategic partnership with Coursera®. This platform provides every employee with unlimited, on-demand access to a catalog of over 10,000 professional

courses. We are actively closing skill gaps, promoting a culture of internal mobility, and ensuring our talent can focus on developing necessary skills in the evolving business environment.

- **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 AI tools, campaign execution and media strategy.
- **Employee Engagement:** This year, we scored 80% favorable in our Culture Amp Engagement Factor, which measures the levels of enthusiasm employees feel toward their organization. This score is 10 points higher than the industry average.
- **Employee Development:** In FY26, 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. Over 90% of employees across the organization submitted development plans for the year, highlighting continued growth through experiences, stretch assignments, and on the job training. The company supports this by providing clear direction around priorities, fostering a holistic, people-first culture, and building an environment that enables both individual and team success through development opportunities.

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 that 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. Our commitment to employee health and safety communication and training is reflected through our ISO 45001 certification. Logitech's commitment to the RBA Code of Conduct and its ISO 45001-certified Health & Safety Management System ensures a comprehensive and systematic approach to identifying work-related hazards, assessing risks, and applying appropriate controls. These processes are embedded into both routine and non-routine activities and are designed to eliminate hazards and minimize risks through the application of the hierarchy of controls—beginning with elimination and substitution, followed by engineering and administrative controls, and finally, the use of personal protective equipment. Hazards are assessed and action plans are prioritized based on the hazard assessment. Examples of identifying such hazards include workplace hazard assessments, hazard analysis of operating conditions (LEC) to classify and assess safety risks, exposure monitoring and testing, and workplace inspections and audits.

Logitech maintains established procedures under its ISO 45001-certified system for reporting work-related hazards. We foster a culture of openness and proactive reporting, which discourages reprisals. For critical or sensitive concerns, workers can use a confidential, third-party operated whistleblowing hotline, which enables anonymous reporting. Logitech's Code of Conduct strictly prohibits any form of retaliation, and all employees are made aware of this policy. Logitech promotes a strong culture of safety and trust, where workers are empowered to prioritize their own health, safety, and welfare, as well as that of their colleagues. This culture is embedded in our ISO 45001-certified management system and encourages employees to speak up and remove themselves from situations they believe could cause harm. Any concerns about mistreatment or retaliation for doing so can be raised anonymously via our independent whistleblowing hotline. Reprisals are explicitly prohibited under our Code of Conduct, and this is clearly communicated to all employees.

Incident investigation procedures are integrated into Logitech's ISO 45001-certified system. These procedures guide the reporting and investigation of work-related incidents, including the identification of associated hazards and risks, root cause analysis, application of the hierarchy of controls, and implementation of corrective actions. The findings are used to inform continual improvements to our health and safety practices and systems.

In FY26, we recognized our long-standing target to ensure zero work-related fatalities among all employees and onsite contractors across all company operations during each fiscal year.

We report on progress in relation to this target in the Key Performance Indicators section of this report (Appendix A).

3.4.2 Measures Implemented

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

Health and Safety

- **Workplace Hazard Identification & Elimination Processes:** include workplace hazard assessments, hazard analysis of operating conditions to classify and assess safety risks and implementing a Hierarchy of Controls (elimination, substitution, engineering controls, administrative controls, PPE), exposure monitoring and testing for gases, dust, noise and radiation, health surveillance & medical monitoring of employees, workplace inspections & audits, emergency preparedness & hazard response drills and training & awareness programs. The quality of these services and facilities is ensured through compliance with Standards and Regulations, continuous monitoring & improvement, reviews of worker participation & engagement and through quality assurance & audits. Workplace hazard identification and risk assessment activities include the evaluation of ergonomic, chemical, biological, and physical hazards. Hazard classification is conducted using methods such as LEC (Likelihood, Exposure, Consequence) analysis. To monitor ongoing exposure, Logitech conducts annual workplace sampling for gases, dust, noise, and radiation. Health surveillance and medical monitoring are also in place, with pre-employment, routine, and task-specific examinations, including for employees in radiation-related roles.
- **Standards:** To help us ensure the safety, health, and well-being of our production facility workforce, we follow the RBA Code of Conduct, our industry best practice standard, 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 we have 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). To ensure safety standards are upheld, regular safety walkthroughs and compliance audits are conducted, covering ISO requirements, RBA expectations, and local regulatory obligations. Emergency preparedness is reinforced through the implementation of site-specific Emergency Response Plans and regular drills, including fire, natural disaster, first-aid, and X-ray response simulations.
- **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;
 - 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.

- **Training:** Health and safety processes are supported by training and awareness programs, including environmental health and safety (EHS) orientation for new employees and annual refresher training. Competency is maintained through ongoing education and role-specific instruction. Insights gained from hazard assessments, monitoring, and incident investigations are used to evaluate and continually improve the performance of the Health & Safety Management System.
- **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.
- **Safety Production Committee:** Logitech has a formal joint management-worker Safety Production Committee at our production facility. The committee meets on a quarterly basis and includes cross-functional representatives and employee representatives. Responsibilities include developing, reviewing, and updating safety rules, procedures, and emergency rescue plans to ensure continued alignment with national/industry regulations and Logitech requirements, organizing safety training, conducting hazard identification and risk assessments, daily safety checks and more. Decision-making authority is established in the formal committee charter.
- **Employee Welfare Committee:** Logitech's Employee Welfare Committee and onsite clinics are promoted through bulletin boards and the effectiveness of these services is assessed through the annual EHS satisfaction survey. Other examples of services provided include the LogiCares program, National Women's Day, annual health check ups and free doctor consultations in the onsite health clinic. Logitech runs voluntary health programs such as welfare activities (badminton, yoga etc.) and free consultations with doctors to address overall wellbeing. Access is through onsite communication such as bulletin boards.
- **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.
- **Benefits:** Logitech provides employee benefits in line with local market practices and regulatory requirements. Benefits for part-time employees are generally aligned with those of full-time employees, while temporary and contract employees may have limited eligibility for certain benefits depending on local requirements. 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).
- **Incident Reporting:** Following on from a thorough investigation and root cause analysis of health and safety incidents, Logitech implemented engineering controls by installing speed limiters, movement lights, and 5 cm anti-collision devices on forklifts; administrative controls through standardized operator training, enhanced safety signage, and worker awareness programs; and personal protective equipment improvements by upgrading safety shoes and defining regular replacement intervals.
- **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 80% favorable score on our Logi Pulse Happiness Factor, indicating that 80% 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 Policy and AI Governance program is approved by members of the Executive Management Team and reported to the Board of Directors.

The main potential impacts related to customer privacy arise from the collection, storage, and processing of customer data on our website and through our products. Without strong safeguards, there is a risk of unauthorized access, disclosure, or theft of personal information, which could harm individuals' rights to privacy, undermine customer trust, and expose us to legal and financial penalties. Proper controls help our customers to enjoy the full benefits of our products and services with confidence and peace of mind. We have direct and indirect potential to have these impacts through our own data processing activities, operations or relationships with suppliers, distributors, or other business partners if controls are weak or not enforced. We manage these potential impacts by employing strong technical and organizational safeguards, assessing the data practices of our partners, and honoring data subject rights, in compliance with regulations. We also conduct internal audits of Privacy Policy compliance, as required, to assess the effectiveness of our actions, identify opportunities for improvement, and capture lessons learned.

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, which 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 AI Pact:** In FY25 Logitech signed the European AI Pact, a voluntary pledge to promote trustworthy and safe AI development ahead of the European AI 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:** Logitech maintained 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:** One substantiated privacy complaint was recorded during the reporting period, which was also reported as one data breach incident. Prior to this incident, we had not experienced a cybersecurity event determined to be material, and our business strategy, results of operations, and financial condition had not been materially affected by cybersecurity threats. In calendar year 2025, we experienced a cybersecurity incident involving the exfiltration of data¹⁵. Based on the information currently available and our assessment to date, we do not believe this incident will have a material adverse effect on our financial condition or results of operations.

3.6 Responsible Sourcing of Minerals

3.6.1 Policies, Strategies, and Concepts

Logitech is committed to sourcing components and materials from companies that share our values regarding 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 and to ensure compliance with applicable legal requirements¹⁶.

We require our suppliers to disclose the smelters and refiners ("SORs") of tin, tantalum, tungsten, gold ("3TG"), cobalt, and mica in our supply chain. Where we identify a SOR located in the Democratic Republic of the Congo ("DRC") or

¹⁵ This is related to the Oracle E-Business Suite Zero-Day Vulnerability.

¹⁶ Logitech is subject to Section 1502 of the U.S. Dodd-Frank Act, which mandates 3TG reporting to the Securities Exchange Commission. With respect to 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 neither directly imports nor processes conflict minerals within Switzerland, Logitech is exempted from specific due diligence and reporting obligations with respect to conflict minerals thereunder.

an adjoining country, or sourcing from a Conflict-Affected and High-Risk Area (“CAHRA”), we validate the SOR’s participation in independent third-party responsible minerals assurance programs, such as the Responsible Minerals Assurance Process (“RMAP”) or equivalent programs.

As defined in our Responsible Sourcing of Minerals Policy, we have an established annual target to achieve a 100% responsible and conflict-free supply chain for 3TG, cobalt, and mica by ensuring that any SORs located in the DRC and adjoining countries, or sourcing from CAHRAs, are actively participating in and conforming with the requirements of the Responsible Minerals Initiative (“RMI”) RMAP or equivalent third-party audit programs. Performance against this target is tracked and reported annually.

3.6.2 Measures Implemented

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

- We established our Conflict Minerals Sourcing Program in 2011, introducing a Conflict Minerals Policy Statement alongside a supplier engagement and capability-building program. In 2013, we formalized this approach through the public disclosure of the policy.
- Since 2013, we have worked collaboratively with our suppliers and with industry peers, including RBA members, to exert the full influence of our industry on SORs and encourage their participation in credible, third-party assurance programs.
- We utilize the best-practice tools and processes of the RMI, including the Responsible Minerals Assurance Process (“RMAP”), to support responsible sourcing of 3TG and to mitigate the risk of conflict minerals entering our supply chain. We engage directly with suppliers to build awareness and understanding of sourcing risks associated with metals, as well as our due diligence and reporting expectations.
- Each year, we review our product portfolio and engage with direct suppliers to reinforce their understanding of our due diligence and reporting requirements. We require suppliers to identify and report 3TG SORs within their supply chains. Where we identify a SOR located in the DRC or an adjoining country, or sourcing from a CAHRA, we validate the SOR’s participation status in RMAP or equivalent third-party assurance programs. Where relevant, our reasonable country of origin inquiry (“RCOI”) process draws on both recognized third-party audit schemes and independent external expert assessments.
- We also maintain dedicated due diligence programs for cobalt and mica, aligned with applicable industry best practices and evolving responsible sourcing frameworks for cobalt refiners and mica processors.

3.6.3 Progress

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

- **3TG Sourcing:** 99%¹⁷ of the identified 215 3TG SORs in Logitech’s supply chain met our responsible sourcing requirements. Three SORs were found to be non-conformant with Logitech policy and in response, we instructed the relevant supplier to implement a Smelter Action Plan (SAP) to either remove the three SORs from their supply chain or ensure that they promptly re-engage with a recognized third-party certification program to regain compliance with our responsible sourcing requirements. Further details on our mandatory 3TG Reporting can be found on the reporting page of our website.
- **Responsible Cobalt Sourcing:** 100% of the identified 51 cobalt refiners are engaged in RMAP or equivalent third-party audit programs. These third-party audit programs verify that our refiners conform to strict due diligence standards, thereby ensuring our supply chain remains committed to ethical and sustainable practices. We have no reason to believe that our cobalt sourcing contributes to human rights violations or child labor.
- **Mica Sourcing:** 100% of the identified 5 mica processors in Logitech’s supply chain were engaged in RMAP, addressing human rights concerns in mica extraction.

¹⁷ Calculated as the number of Smelters reported by suppliers that manufactured products or components with 3TG for Logitech during Calendar Year 2025, 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 2025 and had a business relationship with Logitech at the time of KPI calculation (March 2026).

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 of Conduct. 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 of Conduct. 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 of Conduct, 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 of Conduct. 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 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.

For further information on our approach, please refer to Logitech's Statement on Human Rights and Supply Chain Due Diligence Report.

4. Business Conduct

4.1 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.

Logitech has established policies governing its responsible marketing, outlining standards for truthful, transparent, and ethical communications in advertising and promotional activities in all markets.

We follow requirements for product and service information and labeling including: country of origin being stated on the box, statements identifying RoHS and other regulated substances in the product information booklet, safety statements in the product information booklet, recycling statements in the product information booklet; and additional regulatory information, as required. All of our products are assessed by compliance teams prior to being launched.

Anti-competitive behavior, such as price-fixing, market allocation, or abuse of dominant position, can harm the economy by limiting consumer choice, increasing prices, and stifling innovation. It can also negatively impact people by reducing access to goods and services and undermining trust in markets and institutions. We recognize these risks and are dedicated to promoting a competitive and transparent business environment. We have direct and indirect potential to have these impacts through our own commercial practices or through our relationships with suppliers, distributors, or partners. To mitigate these risks, we have established clear policies, training programs, and compliance controls designed to prevent and detect anti-competitive conduct. We monitor our business relationships and take corrective actions if any violations are identified.

We address anti-bribery risks by implementing a comprehensive anti-bribery policy, training employees and business partners, conducting third-party due diligence and ongoing monitoring, and investigating and addressing any suspected misconduct promptly. Our reporting mechanisms enable employees, stakeholders, and business partners to raise concerns safely and confidentially.

4.2 Measures Implemented

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

- We have established a Logitech 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 Non-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 contractors, noncompliance may result in the termination of their contract. For suppliers, noncompliance may result in the termination of our business relationship.

- Our production facility is also subject to both internal and third-party audits that evaluate compliance with the Responsible Business Alliance (RBA) Code of Conduct. These audits address key aspects of ethical conduct, including fair business practices, business integrity, and anti-corruption measures, following the RBA's requirements and audit protocol. Logitech has one production facility, which is regularly assessed for risks related to corruption. As such 100% of operations are assessed for risks related to corruption.
- We have an established Ethics/Whistleblower 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.

4.3 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.
- Zero identified non-compliances with regulations concerning product and service information and labeling.

Appendix A: Key Performance Indicators

Logitech's FY26 NFM Report is prepared in accordance with the GRI Standards.

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

Environmental Performance Indicators

TABLE 1 FUEL, REFRIGERANT AND ELECTRICITY CONSUMPTION

		Units	CY25
Production facility			
✓	Petrol	L	9,395
✓	Diesel	L	850
✓	HCFC-22	kg	38
✓	HFC-134a	kg	95
✓	R-410a	kg	47
✓	Electricity	kWh	19,723,584
	Grid electricity	kWh	17,770,883
	On-site solar electricity	kWh	1,952,701
Controlled offices			
✓	Natural gas	kWh	1,145,702
✓	Electricity	kWh	7,560,604

TABLE 2 ENERGY CONSUMPTION

		Units	CY25
Energy consumption within Logitech (production facility + Controlled Offices)			
	Total fuel consumption	GJ	4,466
	Non-renewable fuel	GJ	4,466
	Renewable fuel	GJ	0
✓	Total electricity consumption	MW	27,284
	Total energy consumption	GJ	102,689
	Total energy reduction as a result of efficiency projects at production facility	GJ	62
Energy consumption outside Logitech			
	Electricity consumption by suppliers engaged in Logitech's Supplier RE Program ¹⁸	MW	218,154
		GJ	785,356
	Renewable electricity consumption by suppliers engaged in Logitech's Supplier RE Program	MW	197,120

TABLE 3 RENEWABLE AND NON-RENEWABLE ELECTRICITY WITHIN LOGITECH

		Units	CY25
✓	Total electricity consumption	MWh	27,284
✓	Total renewable electricity	MWh	25,638
✓	Total non-renewable electricity	MWh	1,646
✓	Percentage renewable electricity ¹⁹	%	94

¹⁸ This is calculated as the estimated total electricity consumption of our Tier 1 suppliers.

¹⁹ The renewable electricity footprint of our production facility and Controlled Offices, as a percentage of total electricity footprint of those facilities, rounded to the nearest 1%.

TABLE 4 CARBON AVOIDANCE PROGRAMS

		Units	CY25
Scope 1 & 2			
✓	Renewable electricity instruments for our production facility ²⁰	tCO2e	10,524
✓	Renewable electricity generated at our production facility	tCO2e	1,156
✓	Renewable electricity for our offices ²¹	tCO2e	2,193
✓	Total Scope 1 & 2 carbon avoidance	tCO2e	13,873
Scope 3			
✓	Renewable Electricity Buyers Club for suppliers	tCO2e	113,639
✓	Use of post-consumer recycled plastic	tCO2e	55,042
✓	Use of low-carbon aluminum	tCO2e	12,692
✓	Use of recycled aluminum	tCO2e	1,727
✓	Use of recycled steel	tCO2e	2,417
✓	Use of recycled rare earth elements in magnets	tCO2e	501
✓	Architecture improvements	tCO2e	8,439
✓	Power savings	tCO2e	10,562
✓	Total Scope 3 carbon avoidance	tCO2e	205,021

TABLE 5 SCOPE 1 & 2 GREENHOUSE GAS (GHG) EMISSIONS

		Units	CY19 ²²	CY25
✓	Total Scope 1 GHG emissions	tCO2e	880	517
✓	Total Scope 2 GHG emissions (location-based)	tCO2e	16,181	13,512
✓	Total Scope 2 GHG emissions (market-based)	tCO2e	1,880	903
✓	Total Scope 1 & 2 GHG emissions (market-based)	tCO2e	2,760	1,420
✓	Reduction in Scope 1 & 2 GHG emissions compared to base year 2019 ²³	%	49	

TABLE 6 SCOPE 3 GREENHOUSE GAS EMISSIONS

Our Scope 3 greenhouse gas emission inventory is summarized below.

		Units	CY21 ²⁴	CY25
✓	Total Scope 3 GHG emissions	tCO2e	2,249,979	1,507,158
✓	Cat 1. Purchased goods and services	tCO2e	1,434,292	920,811
	Cat 2. Capital goods	tCO2e	46,733	82,537
	Cat 3. Fuel- and energy-related activities (not included in Scope 1 or 2)	tCO2e	3,496	3,071
	Cat 4. Upstream transportation and distribution	tCO2e	195,326	76,852
	Cat 5. Waste generated in operations	tCO2e	37	13
	Cat 6. Business travel	tCO2e	1,179	12,239
	Cat 7. Employee commuting	tCO2e	5,807	5,612
	Cat 8. Upstream leased assets	tCO2e	487	780
	Cat 9. Downstream transportation and distribution	tCO2e	37,199	34,821
	Cat 10. Processing of sold products	tCO2e	32	143
✓	Cat 11. Use of sold products	tCO2e	399,845	274,158
	Cat 12. End-of-life treatment of sold products	tCO2e	122,674	92,709
	Cat 13. Downstream leased assets	tCO2e	0	0

²⁰ Including green tariffs and Energy Attribute Certificates.

²¹ Including green tariffs and Energy Attribute Certificates.

²² Base year restated to align base year methodologies with current year methodologies and enable year-to-year comparison.

²³ Market-based Scope 2 emissions compared to a base year of 2019.

²⁴ Base year restated to align base year methodologies with current year methodologies and enable year-to-year comparison.

		Units	CY21 ²⁴	CY25
	Cat 14. Franchises	tCO2e	0	0
	Cat 15. Investments	tCO2e	2,871	3,410
✓	Reduction in Scope 3 emissions compared to base year 2021			33 %

TABLE 7 OTHER EMISSIONS

		Units	CY25
	Direct Biogenic emissions	tCO2e	0
	Indirect Biogenic emissions	tCO2e	26,626
	Volatile Organic Compounds	t	0
	Perfluorocarbons	tCO2e	0

TABLE 8 CLIMATE RISK

Risk / Opportunity	Value Chain Segment	Risk Horizon	Risk Rating	Estimated Financial Impact USD
Material shortages (Copper)	Direct Operations, Upstream and Downstream	Medium term	Medium	\$4,200,000 - \$6,300,000
Water stress in Taiwan	Upstream	Medium term	Medium	\$2,400,000 - \$3,000,000
Stronger Competitive Advantage	Direct operations	Medium term	Medium	\$500,000 - \$6,000,000

TABLE 9 WATER AT OUR PRODUCTION FACILITY

	Category	Units	CY25
Water Withdrawal			
✓	Total water withdrawal	ML	174
	Surface water	ML	0
	Ground water	ML	0
	Seawater	ML	0
	Produced water	ML	0
	Third-party water	ML	174
	Freshwater (<1,000 mg/L TDS)	ML	174
	Other water (>1,000 mg/L TDS)	ML	0
Water Discharge by Destination			
✓	Total water discharge	ML	155
	Surface water	ML	0
	Ground water	ML	0
	Seawater	ML	0
	Third-party water	ML	155
	Third-party water sent for use to other organisations	ML	0
Water Discharge by Freshwater and Other Water			
	Freshwater (<1,000 mg/L TDS)	ML	155
	Other water (>1,000 mg/L TDS)	ML	0
Priority Substances of Concern in Discharged Water			
	Priority substances treated/discharged	g	0
	Incidents of non-compliance with water discharge permits	#	0
Water Consumption			
✓	Total water consumption ²⁵	ML	19

²⁵ Water consumption is limited to evaporation losses from the cooling tower and humidifier.

TABLE 10 PRODUCTS WITH LOW-CARBON OR CIRCULAR FEATURES

		Units	FY26
✓	Products with a Product Carbon Footprint study ²⁶	%	92
✓	Products with FSC-certified paper packaging ²⁷	%	31
✓	Products with Next Life Plastics ²⁸	%	81
✓	Products that are PVC-free ²⁹	%	55
	Products with low carbon or recycled aluminum ³⁰	%	43
	Products supported for DIY Repair ³¹	%	23

TABLE 11 MATERIALS IN OUR PORTFOLIO

		Units	CY25
✓	Total weight of materials used in products and packaging	t	91,386
	Paper packaging	t	29,818
	Plastic packaging	t	1,812
	Plastic parts	t	34,021
	Elastomers	t	1,590
	Metal parts	t	10,616
	Aluminum	t	2,018
	Iron/Steel	t	8,319
	Copper	t	115
	Other metals	t	164
	Magnets	t	191
	Cables	t	3,719
	Printed circuit board (PCB)	t	2,062
	Batteries	t	2,678
	Lithium batteries	t	269
	Alkaline batteries	t	2,409
	Other batteries	t	0
	Other Electronic & Electrical (EE) components ³²	t	3,024
	Other ³³	t	1,857
✓	Total weight of recycled content in products and packaging ³⁴	t	21,959
✓	Percentage recycled content in products and packaging	%	24
✓	Total weight of natural materials used in products and packaging ³⁵	t	29,818

²⁶ 92% of Dec. 2025 units shipped, had a third-party reviewed Product Carbon Footprint. This represents 100% coverage of products within the defined target boundary, which excludes certain low-volume and other specified products.

²⁷ Percentage of Dec. 2025 units shipped, which have FSC™-certified paper packaging.

²⁸ Percentage of Dec. 2025 units shipped, which incorporate post-consumer recycled plastic.

²⁹ Percentage of Dec. 2025 units shipped, which have no detectable presence of polyvinyl chloride.

³⁰ Percentage of Dec. 2025 product lines shipped, which had low carbon or recycled aluminum, as a percentage of the number of product lines with aluminum.

³¹ Percentage of Dec. 2025 units shipped, which had at least one Logitech Repair Guide or Spare Part available via iFixit Repair Hubs worldwide.

³² For example, acoustics, adaptors, capacitors, connectors, crystals & resonators, diodes, integrated circuits, inductors, leds, motors, resistors, sensors, switches, transistors.

³³ For example, consumables, glass, glues, polyurethane, wood and other miscellaneous materials.

³⁴ Modeled as the weight of recycled plastic, aluminum, steel and paper (in master shipper packaging) shipped during Calendar Year 2025.

³⁵ For Logitech, natural materials comprise paper-based materials.

		Units	CY25
✓	Weight of natural and renewable materials used in products and packaging ³⁶	t	17,083
✓	Percentage of natural materials used in products and packaging, which are renewable	%	57

Social Performance Indicators

Inclusion

TABLE 12 GENDER, AGE AND RACE/ETHNICITY OF THE BOARD OF DIRECTORS

		Units	FY26
	Gender		
✓	Percentage of the Board of Directors who are male	%	64
✓	Percentage of the Board of Directors who are female	%	36
✓	Percentage of the Board of Directors who declined to state	%	0
	Age		
✓	Percentage of the Board of Directors who are <30	%	0
✓	Percentage of the Board of Directors who are 30-50	%	9
✓	Percentage of the Board of Directors who are 51+	%	91
	Race/Ethnicity³⁷		
✓	Percentage of the Board of Directors who are Asian	%	27
✓	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	%	64
✓	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	%	9

TABLE 13 GENDER OF THE LEADERSHIP TEAM

		Units	FY26
✓	Percentage of the Leadership Team who are male	%	50
✓	Percentage of the Leadership Team who are female	%	50
✓	Percentage of the Leadership Team who declined to state	%	0

TABLE 14 GENDER, AGE, RACE/ETHNICITY AND REGION ALL EMPLOYEES

		Units	FY26
	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	%	26
✓	Percentage of employees who are 30-50	%	63
✓	Percentage of employees who are 51+	%	11

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 packaging.

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”.

		Units	FY26
	Race/Ethnicity³⁸		
✓	Percentage of employees who are Asian	%	32
✓	Percentage of employees who are Black or African American	%	4
✓	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	%	0
✓	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	%	15
✓	Percentage of all employees who are based in Americas	%	18
✓	Percentage of all employees who are based in Asia Pacific	%	67

TABLE 15 GENDER BY EMPLOYMENT LEVEL

		Units	FY26
	Leadership Team		
✓	Male	%	50
✓	Female	%	50
✓	Prefer not to say	%	0
	Extended Leadership		
	Male	%	69
	Female	%	31
	Prefer not to say	%	0
	People Managers		
	Male	%	64
	Female	%	36
	Prefer not to say	%	0
	All other employees		
	Male	%	63
	Female	%	37
	Prefer not to say	%	0

³⁸ 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”.

TABLE 16 AGE BY EMPLOYMENT LEVEL

	Units	FY26
Leadership Team		
Under 30	%	0
30-50	%	33
51+	%	67
Extended Leadership		
Under 30	%	0
30-50	%	61
51+	%	39
People Managers		
Under 30	%	2
30-50	%	79
51+	%	19
All other employees		
Under 30	%	31
30-50	%	61
51+	%	8

TABLE 17 RACE/ETHNICITY BY EMPLOYMENT LEVEL

	Units	FY26
Leadership Team		
Asian	%	25
Black or African American	%	0
Hispanic or Latino	%	0
White	%	75
Indigenous or Native American	%	0
Native Hawaiian or other Pacific Islander	%	0
Declined to state or not specified	%	0
Extended Leadership		
Asian	%	30
Black or African American	%	3
Hispanic or Latino	%	6
White	%	58
Indigenous or Native American	%	0
Native Hawaiian or other Pacific Islander	%	1
Declined to state or not specified	%	3
People Managers		
Asian	%	37
Black or African American	%	5
Hispanic or Latino	%	9
White	%	43
Indigenous or Native American	%	1
Native Hawaiian or other Pacific Islander	%	2
Declined to state or not specified	%	4
All other employees		
Asian	%	31
Black or African American	%	5
Hispanic or Latino	%	9
White	%	50

		Units	FY26
	Indigenous or Native American	%	1
	Native Hawaiian or other Pacific Islander	%	1
	Declined to state or not specified	%	4

TABLE 18 GENDER AND MINORITY RACE/ETHNICITY OF SPECIFIC POSITIONS

		Units	FY26
✓	Percentage of women in management positions ³⁹	%	34
✓	Percentage of women in junior management positions ⁴⁰	%	36
✓	Percentage of women in top management positions ⁴¹	%	31
✓	Percentage of women managers in revenue-generating positions ⁴²	%	7
✓	Percentage of women in STEM-related positions ⁴³	%	23
✓	Minority representation in management positions	%	46

TABLE 19 TOTAL WORKFORCE

		Units	FY26
✓	Total number of employees	#	7,650
✓	Total number of other workers	#	375

TABLE 20 GENDER & REGION BY EMPLOYMENT TYPE

			Units	FY26
	Gender			
✓	Full-time	Male	#	5,024
✓		Female	#	2,913
✓		Declined to state or not specified	#	0
✓	Part-time	Male	#	47
✓		Female	#	41
✓		Declined to state or not specified	#	0
	Region			
✓	Full-time	EMEA	#	1,269
✓		Americas	#	1,357
✓		Asia-Pacific	#	5,311
✓	Part-time	EMEA	#	40
✓		Americas	#	13
✓		Asia-Pacific	#	35

³⁹ Women in the Logitech “People Managers” category, “Extended Leadership” category, and “Leadership Team” category, as a percentage of all individuals in those categories.

⁴⁰ Women in the Logitech “People Managers” category, as a percentage of all individuals in that category.

⁴¹ Women in the Logitech “Extended Leadership” category and “Leadership Team” category, as a percentage of all individuals in these two categories.

⁴² 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 divided by the total number of managers in revenue-generating positions.

⁴³ 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 21 GENDER & REGION BY CONTRACT TYPE

			Units	FY26
	Gender			
✓	Permanent	Male	#	4,828
		Female	#	2,822
		Declined to state or not specified	#	0
✓	Temporary	Male	#	243
		Female	#	132
		Declined to state or not specified	#	0
	Region			
✓	Permanent	EMEA	#	1,176
		Americas	#	1,360
		Asia-Pacific	#	5,114
✓	Temporary	EMEA	#	133
		Americas	#	10
		Asia-Pacific	#	232

TABLE 22 AGE, GENDER AND REGION OF NEW EMPLOYEE HIRES⁴⁴

		FY26	
		#	%
	Gender		
✓	Male	1,669	73
✓	Female	627	27
✓	Employees who declined to state	0	0
	Age		
✓	Under 30	1,611	70
✓	30-50	649	28
✓	>50	36	2
	Region		
✓	Asia Pacific	2,044	89
✓	EMEA	112	5
✓	Americas	140	6

TABLE 23 AGE, GENDER AND REGION OF EMPLOYEE TURNOVER

		FY26	
		#	%
	Gender		
✓	Male	1,530	72
✓	Female	585	28
✓	Employees who declined to state	0	0
	Age		
✓	Under 30	1,398	66
✓	30-50	625	30
✓	>50	92	4
	Region		
✓	EMEA	117	6
✓	Americas	143	7
✓	Asia Pacific	1,855	88

⁴⁴ Includes direct workers from all regions worldwide.

TABLE 24A HEALTH AND SAFETY AT OUR PRODUCTION FACILITY (DIRECT CONTRACT WORKERS)⁴⁵

		Units	CY25
✓	Number of fatalities, due to work-related injury	# cases	0
✓	Number of fatalities, due to work-related ill-health	# cases	0
✓	Number of high-consequence work-related injuries	# cases	0
✓	Number of recordable work-related injuries	# cases	2 ⁴⁶
✓	Number of recordable work-related ill health cases	# cases	0
✓	Total recordable incident rate ⁴⁷	# cases	0.06
✓	Number of hours worked	# hours	6,882,870

TABLE 24B HEALTH AND SAFETY AT OUR PRODUCTION FACILITY (INDIRECT CONTRACT WORKERS)⁴⁸

		Units	CY25
✓	Number of fatalities, due to work-related injury	# cases	0
✓	Number of fatalities, due to work-related ill-health	# cases	0
✓	Number of high-consequence work-related injuries	# cases	0
✓	Number of recordable work-related injuries	# cases	0
✓	Number of recordable work-related ill health cases	# cases	0
✓	Total recordable incident rate ⁴⁹	# cases	0.00
✓	Number of hours worked	# hours	1,432,165

TABLE 24C HEALTH AND SAFETY MANAGEMENT SYSTEM AT OUR PRODUCTION FACILITY

		Units	Category	CY25
✓	Hours of health and safety (H&S) training provided	# hours	Direct contract	31,008
			Indirect contract	49,440
				80,448
	Number of workers covered by the H&S management system	#	Direct contract	2,398
			Indirect contract	640
				3,038
	Percentage of workers covered by the H&S management system	%	Direct contract	100%
			Indirect contract	100%
				100%
	Number of workers covered by the H&S management system that has been internally audited	#	Direct contract	2,398
			Indirect contract	640
				3,038
	Percentage of workers covered by the H&S management system that has been internally audited	%	Direct contract	100%
			Indirect contract	100%
				100%
	Number of workers covered by the H&S management system that has been audited or certified by an external party	#	Direct contract	2,398
			Indirect contract	640
				3,038
	Percentage of workers covered by the H&S management system that has been audited or certified by an external party	%	Direct contract	100%
			Indirect contract	100%
				100%

⁴⁵ Direct contract: Individuals with a direct employment contract with Logitech.

⁴⁶ Both injuries were categorized as slip, trip and fall (STF) injuries.

⁴⁷ Total number of recordable injuries and illness cases per 200,000 hours worked.

⁴⁸ 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).

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

TABLE 25 TALENT DEVELOPMENT: EMPLOYEE TRAINING & WELL-BEING

		Units	FY26
	Average training hours per Full Time Equivalent (FTE)	hrs	8.16
	Employee Happiness Index (LogiPulse Survey Result)	#	80

TABLE 26 TALENT DEVELOPMENT: YEAR END PERFORMANCE REVIEWS

		Units	FY26
	Percentage of target employees who received a year-end performance review	%	95
	Gender:		
	Female	%	39
	Male	%	61
	Declined to state	%	0
	Employee Category		
	Leadership	%	0
	Extended Leadership	%	2
	People Managers	%	23
	All Other Employees	%	74

TABLE 27 RESPONSIBLE SOURCING OF MINERALS

		Units	CY25
✓	Supplier participation in our Responsible Sourcing of Minerals Program ⁵⁰	%	100

TABLE 28 SUPPLIER AUDIT

		Units	CY25
	New suppliers		
✓	Number of New Supplier Facilities	#	49
✓	Percentage of New Supplier Facilities audited	%	100
	Major suppliers		
✓	Number of Major Supplier Facilities	#	46
✓	Percentage of Major Supplier Facilities audited	%	100
✓	Total number of Major Supplier Facility audits	#	227
	Number of suppliers assessed for environmental and social impacts	#	24
	Suppliers with significant actual or potential negative environmental and social impacts (“high risk”)		
	Total number	#	7
	Percentage with a Corrective Action Plan (CAP) as a result of an audit	%	100
	Percentage with whom relationships were terminated as a result of an audit	%	0

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 2025 and had a business relationship with Logitech at the time of KPI calculation (March 2026), and participated in our Responsible Sourcing of Minerals Program by completing a CMRT/EMRT survey.

Business Conduct Performance Indicators

TABLE 29 BUSINESS CONDUCT

		Units	FY26
✓	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 confirmed incidents of corruption ⁵¹	#	2 ⁵²
✓	Number of confirmed incidents of corruption or bribery in which employees were dismissed or disciplined	#	2 ⁵³
✓	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 and non-monetary sanctions for noncompliance with environmental laws and/or regulations. ⁵⁴	#	0
✓	Number of noncompliances with regulations concerning products and service information and labeling resulting in a fine or penalty or regulatory warning.	#	0
✓	Number of noncompliances 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
	Operations assessed for risks relating to corruption ⁵⁵	#	1
		%	100

TABLE 30 ANTI-CORRUPTION COMMUNICATION AND TRAINING

		Units	FY26
✓	Board Members trained on Anti-Corruption Policies	#	11
✓		%	100
✓	Employees trained on Anti-Corruption Policies	#	4,841
✓		%	100
✓	Board Members who received communication on Anti-Corruption Policies	#	11
✓		%	100
✓	Employees who received communication on Anti-Corruption Policies	#	4,841
✓		%	100
✓	Percentage of Business Partners Subject to Anti-Corruption Clauses	%	100
✓	Number of critical concerns that were communicated to the highest governance body during the reporting period	#	0

⁵¹ A confirmed incident is a substantiated case.

⁵² We conducted comprehensive investigations based on reports to EthicsPoint and whistleblower complaints sent directly to Logitech's Deputy General Counsel and Chief Compliance Officer. The investigations found that employees violated the Code of Conduct and other policies by knowingly making gray market sales. There was no wrongdoing by Logitech as a company. For clarity, there was no bribery, and the two incidents were reported under the broadest definition of corruption.

⁵³ Please refer to the previous footnote, which refers to the same two incidents.

⁵⁴ A fine of more than USD \$10 000.

⁵⁵ We operate one production facility in Suzhou, China.

TABLE 31 PRIVACY AND SECURITY

		Units	FY26
✓	Number of substantiated complaints concerning breaches of customer privacy ⁵⁶	#	1
✓	Number of identified leaks, thefts, or losses of customer data ⁵⁷	#	1

TABLE 32 COMMUNITY SERVICE

		Units	FY26
	Employee volunteer hours to community service initiatives	#	3,892

⁵⁶ This is related to the Oracle E-Business Suite Zero-Day Vulnerability.

⁵⁷ As above, this is related to the Oracle E-Business Suite Zero-Day Vulnerability.

Appendix B: Third-party 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 FY26 NFM Report and their assurance report follows.



ENGAGEMENT SUMMARY

Scope of our assurance engagement	Whether the Selected Information as indicated in Appendix A (pages 39 to 51) is fairly presented in the Report, in all material respects, in accordance with the reporting criteria. Our assurance engagement does not extend to information relating to periods other than the reporting periods specified below, nor to any other information included in the Report.
Selected Information	- Logitech's GRI Statement of Use, as presented in Appendix A of Logitech's FY26 Non-Financial Matters Report. - The selected performance indicators, as listed in Appendix 1 of this Assurance Report and indicated by the ✓ symbol in Appendix A of Logitech's FY26 Non-Financial Matters Report.
Reporting periods	1 January 2019 to 31 December 2019 (CY19) 1 January 2021 to 31 December 2021 (CY21) 1 January 2025 to 31 December 2025 (CY25) 1 April 2025 to 31 March 2026 (FY26)
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 and individual Topic Standards (as applicable) - Logitech's reporting criteria and definitions by indicator as described in Logitech's FY26 Basis of Reporting, available on the 'Reporting' section of Logitech's website, here.
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 Information. 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 on this page 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 12 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:

- 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 CY19, CY21, CY25 and FY26 Company 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.



8 June 2026

London, United Kingdom

ERM Certification and Verification Services Limited

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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.

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.