

Logitech Global Tax Strategy

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 ways that are better for people and the planet.

At Logitech, we believe that sustainable business success is rooted in responsibility—to people, the planet, and the communities where we operate. Our approach to tax is directly connected to the principles that guide our operations as an organization. In this respect, our Global Tax Strategy (further referred also as “tax strategy”) is aligned with Logitech’s broader Code of Conduct and sustainability commitments, ensuring we operate with integrity and responsibility.

This tax strategy applies to Logitech International SA (“Logitech”) and its fully consolidated entities.¹ The tax strategy is approved by the Audit Committee of the Board of Directors and reviewed annually by tax leadership. Any material changes are presented to the Audit Committee of the Board of Directors for approval.

Approach to Tax Logitech prioritizes long-term sustainable value over short-term tax optimization. We are committed to paying our fair share of tax in the countries where we operate and create value.

Our approach to tax planning encompasses the following commitments:

- **Spirit of the Law:** We commit to complying with both the letter and the spirit of tax laws in every jurisdiction where we operate.
- **Commercial Substance:** We commit not to use tax structures without commercial substance, and we commit not to transfer value created to low tax jurisdictions. All tax planning must be grounded in genuine commercial activity and have economic substance.
- **Arm’s length principle:** We commit to undertake transfer pricing using the arm’s length principle.
- **Tax Havens:** We commit not to use secrecy jurisdictions or so called "tax havens" for tax avoidance purposes.

Governance and Risk Management

For Logitech, governance and risk management are not merely compliance obligations but essential components of our commitment to responsible business practices. By fostering a culture of accountability and proactively addressing risks, we aim to create value for our stakeholders while keeping the highest standards of integrity and ensuring the long-term success of our organization.

Our governance and risk management are guided by the following principles:

¹ Logitech International SA on behalf of Logitech UK tax resident companies, considers that the publication of the above Global Tax Strategy meets the duty under paragraph 19 of Schedule 19 to UK Finance Act 2016 for the year end 31 March 2026 and covers all relevant UK taxes, including Corporate Income Tax, VAT, PAYE and Customs Duties

- **Executive Accountability:** The Global Head of Tax reports to the Chief Financial Officer (CFO).
- **Effective Governance:** Our governance over tax is built on clearly defined processes and well-established roles and responsibilities that guide decision-making, ensure accountability, and the company's commitment to responsible business practices. Our tax team provides guidance and support to internal stakeholders, ensuring that business decisions are made with due consideration of potential tax implications.
- **Risk Framework:** We maintain a robust internal control framework aligned with COSO standards to identify, manage, and mitigate tax risks. Our Code of Conduct identifies guiding principles to help make decisions consistent with Logitech's values and reputation. Employees can confidentially report misconduct through an independent ethics hotline.
- **Low tolerance for tax risk:** The level of risk which we accept in relation to tax is consistent with our overall objective of achieving compliance and transparency in our tax affairs.
- **Professional Standards:** Our tax team consists of skilled professionals bound by ethical codes that prioritize integrity and professional excellence.
- **External Advice:** Where tax law is complex or uncertain, we seek advice from reputable external advisors to ensure our positions are technically sound.

Relationship with Tax Authorities and other stakeholders

We seek to build "High Trust" relationships with regulators and tax authorities:

- **Transparency:** We engage with all tax authorities with honesty, integrity, and transparency. We are committed to the highest standards of tax transparency and will publish an annual Public Country-by-Country Report for the 2026 fiscal year detailing our financial and tax footprint in jurisdictions where we operate in accordance with the EU Directive and Australian Law. In addition, Logitech will adopt the expanded US GAAP requirements under ASU 2023-09 for fiscal year 2026, which will further disaggregate our effective tax rate reconciliation and cash tax paid by jurisdiction.
- **Proactive Engagement:** Where tax law is unclear, we seek to resolve uncertainty through proactive dialogue or formal advance rulings rather than taking aggressive, undisclosed positions.