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

## **Verification Scope**

# Logitech International S.A.

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

Reporting Period: 01 January 2023 - 31 December 2023

Geographic Boundary: Global

#### Facilities, physical infrastructure, activities, technologies, and processes:

Manufacturing plant, offices, products and associated value chain



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

Scope 1 - Natural gas, diesel, petrol, refrigerants

Scope 2 - Electricity

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

**Boundary Method:** Operational Control

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

Level of Assurance: Limited

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

### **Verification Objectives**

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

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

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

#### **Verification Criteria**

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

#### **Verification Opinion**

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

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

#### **Verification Qualifications**

- None

#### **Verified Reductions**

Table 1. Reductions

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

Table 2. Percentage Renewable Energy (RE)

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

# **Verified Emissions after Reductions**

Table 3. Summary

Emissions Summary – Tonnes CO₂e						
Scope	CO₂	CH <sub>4</sub>	N₂O	HFCs	Total (MT CO₂e)	
Scope 1	Reported as total CO₂e only			342		
Scope 2 location-based	Reported as total CO₂e only			13,040		
Scope 2 market-based	Reported as total CO₂e only			837		
Scope 3	Reported as total CO₂e only			1,239,203		
Total Scope 1, 2 (location-based) and 3 Emissions	Reported as total CO₂e only			1,252,585		
Total Scope 1, 2 (market-based) and 3 Emissions	Reported as total CO₂e only			1,240,382		

Table 4. Scope 3 Category Breakdown

Scope 3 Category	CO <sub>2</sub>	CH <sub>4</sub>	N₂O	HFCs	Sub-Total (MT CO₂e)
Scope 3: Cat.01. Purchased goods and services	Reported as total CO₂e only				726,024
Scope 3: Cat.02. Capital goods	Reported as total CO₂e only				38,399
Scope 3: Cat.03. Fuel-and-energy-related activities (not included in Scope 1 or 2)	Reported as total CO₂e only				3,322
Scope 3: Cat.04. Upstream transportation and distribution	Reported as total CO₂e only				45,654
Scope 3: Cat.05. Waste generated in operations	Reported as total CO2e only			37	
Scope 3: Cat.06. Business travel	Reported as total CO₂e only			8,545	

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

# **Verified Purchases of Offsets or Removals**

## Table 5. Carbon Offsets

Project Name	Country	Project Certification	MT CO₂e	
Xinjiang Hami Southeast Wind Zone Yandun Third Wind Farm Project	China	CER 8555	80,000	
Adoni+Cumbum-Solar-AP Solar, India	India	GSF11405	184,148	
Solar Power Project by Renew Solar Power Private Limited	India	VCS1851	218,156	
Katingan Peatland Restoration and Conservation Project	Indonesia	VCS1477	100,000	
Inner Mongolia Chao'er Improved Forest Management Project	China	VCS1529	134,812	
Henan Funishan Solar Cooker Project Phase 1	China	<u>GS7433</u>	100,000	
Carbon Efficient Cooking Programme-VPA1	Uganda	GS10967	236,087	
Household biogas in rural india	India	<u>V3245</u>	6,644	
Displacement of firewood	India	<u>V3161</u>	16,167	
Grouped projects for Mekong River Delta Water Purifier	China	<u>V2581</u>	43,913	
Total Carbon Offsets				

# Table 6. Carbon Removals

Project Name	Country	Project Certification	MT CO₂e
Xiguan Afforestation	China	Verra: 1865 With CCNB	75,671
Hechu Afforestation	China	Verra: 1855 With CCNB	46,160
Total Carbon Removals			121,831

Table 7. Total Carbon Offsets & Carbon Removals

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

# **Verified Reductions and/or Offsets**

Table 8. Total Reductions, Renewals, and Offsets

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

## **Lead Verifier**

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