

# Verification Review of the CY2022 Greenhouse Gas Emissions Inventory for Logitech

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*Prepared for:*

# logitech

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## 1.0 Introduction

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Logitech's scope 1, 2 and 3 GHG emissions inventory for CY2022 was reviewed for conformance with the World Resource Institute's (WRI's) Greenhouse Gas Protocol<sup>1</sup> and ISO 14064-3<sup>2</sup>. The scope 1, 2, and 3 GHG inventory report, calculation worksheets and supporting documentation were provided for the verification review. The findings of the review are intended to provide limited assurance that Logitech's GHG emissions are in conformance with the relevant requirements and guidance of the GHG Protocol.

The review focused on the integrity of the input activity data provided by Logitech, the GHG emission estimation methodology and the accuracy of calculated results. The verification is based on a review of calculation worksheets and documentation provided<sup>3</sup>.

## 2.0 Scope and Objective

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### Objective

The objective of this verification is to provide interested parties with an objective, independent judgment regarding the information, data and emission estimates for Logitech's GHG inventory for CY2022. Specifically,

- Evaluate Logitech's measurements and reporting of scope 1, 2, 3 emissions to a limited level of assurance.
- Evaluate whether anything comes to the attention of the reviewer as to Logitech's reporting of all applicable emissions sources, utilization of appropriate software and databases, and the accuracy, completeness, consistency, and transparency of the reported data.

### Scope

SCS conducted an assessment of Logitech's reported GHG emissions in scopes 1, 2, and all relevant scope 3 categories for CY2022 against the requirements of WRI's GHG Protocol. A desk review of the reported GHG emissions expressed as CO<sub>2</sub>e, as well as the estimation methodologies and supporting data, was conducted by SCS using documentation supplied by Logitech as the basis for the evaluation. The verification was performed to a limited level of assurance.

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<sup>1</sup> Greenhouse Gas Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard. World Resource Institute

<sup>2</sup> ISO 14064-3: 2006 Specification with guidance for the validation and verification of GHG assertions

<sup>3</sup> *Scope 3 Tracker Activity and Emissions EY2022v4.xlsx, \_Scope 3 Emission Factors EY22.pdf*

The GHG emission inventory includes the following scope 3 categories:

<i>Category</i>	<i>Description</i>
1.	Purchased goods and services
2.	Capital goods
3.	Fuel and energy related activities not included in scopes 1 and 2
4.	Upstream transportation and distribution
5.	Waste generated in operations
6.	Business travel
7.	Employee commuting
8.	Upstream leased assets
9.	Downstream transportation and distribution
10.	Processing of sold products
11.	Use of sold products
12.	End-of-life treatment of sold products

The following scope 3 GHG categories were not relevant for Logitech:

<i>Category</i>	<i>Description</i>
13.	Downstream Leased Assets
14.	Franchises
15.	Investments

### **Materiality**

Omissions, misrepresentations, or errors that can be quantified and would result in discrepancies of more than 5% with respect to total CO<sub>2</sub>e emissions declared are considered material.

### **Criteria**

The verification assessment was conducted based on the requirements and guidance of WRI's Greenhouse Gas Protocol and ISO 14064-3. All greenhouse gases as established by the Kyoto Protocol were assessed and measured for this GHG inventory.

### **Verification Methodology**

The verification was carried out according to ISO 14064-3. A risk assessment was completed which included an initial review of GHG inventory data and the structure of the GHG accounting and management systems & processes.

The risk assessment is utilized to identify potential areas within the inventory data and management processes of higher risk and identify audit activities to target these areas for further evaluation and to guide the remainder of the audit activities. The results of the risk assessment were used to develop the Verification Plan and Evidence Gathering Plan used to conduct the remainder of verification activities.

### 3.0 Verification Opinion

Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

**Positive Verification** - Prepared in all material respects with the reporting criteria (Limited)

Qualifications: None

### 4.0 Verification Procedures

A summary of the verification review for Logitech’s scope 1, 2 and 3 GHG emission inventory is presented below. The verification was based on a review of the inventory documentation and calculation workbooks provided. SCS examined the methodology documentation, calculation tools and other supporting evidence provided, for each of the reported GHG emission sources.

Table 1 and 2 below summarize carbon reductions achieved by Logitech in CY2022.

Table 1 Reductions - Actual

Reduction Actual	CY22 Carbon (tCO2e)
Use of post-consumer recycled plastic	27,771
Use of low-carbon aluminum	9,686
Optimizing Printed Circuit Boards (PCB)	2,910
Steel plate removal	1,847
<b>Total</b>	<b>42,214</b>

Table 2 Renewable Electricity - Actual

Renew Actual	CY22 Carbon (tCO2e)
Renewable electricity: our production facility	12,509
Renewable electricity: our offices	1,924
Renewable electricity: our suppliers	75,000
<b>Total</b>	<b>89,433</b>

Tables 3 and 4 below summarize Logitech’s reported full GHG inventory and scope 1, 2 and 3 GHG emissions for CY2022, respectively.

**Table 3.** CY2022 GHG inventory for Logitech.

Scope	Description	MT CO <sub>2</sub> e	% Contribution
1.	Direct Emissions	421	0.03%
2.	Indirect Emissions from Purchased Electricity	846	0.07%
3.	All other Indirect Emissions	1,277,542	99.9%
<b>Total</b>		<b>1,278,809</b>	<b>100.00%</b>

**Table 4.** CY2022 scope 3 GHG emissions for Logitech.

<i>S3 Category</i>	<i>Description</i>	<i>MT CO<sub>2</sub>e</i>	<i>% Contribution</i>
1.	Purchased goods and services	819,804	64.17%
2.	Capital goods	51,533	4.03%
3.	Fuel-and-energy-related activities	4,669	0.37%
4.	Upstream transportation and distribution	58,198	4.56%
5.	Waste generated in operations	35	<0.01%
6.	Business travel	6,550	0.51%
7.	Employee commuting	11,057	0.87%
8.	Upstream leased assets	500	0.04%
9.	Downstream transportation and distribution	35,098	2.74%
10.	Processing of sold products	12	<0.01%
11.	Use of sold products	221,861	17.37%
12.	End of life treatment of sold products	68,225	5.34%
<b>Total</b>		<b>1,277,542</b>	<b>100.00%</b>

SCS evaluated the conformity of Logitech’s entity scope 1, 2 and 3 emissions, based on the reporting criteria prescribed by WRI’s ‘Corporate Value Chain (Scope 3) Accounting and Reporting Standard’. SCS examined the methodology documentation, calculation sheets and other supporting evidence presented by Logitech for each of the reported emission sources.

The quantification of NF<sub>3</sub>, SF<sub>6</sub>, and other appropriate groups of greenhouse gases (HFCs, etc.) in metric tons of CO<sub>2</sub>e was done only for the categories with spend-based activity data due to the availability of emission factors in the database. In all other instances, these groups of high-emitting GHGs can be assumed as zero as they are immaterial and not relevant to Logitech’s business operations (e.g., PFCs).

For all categories, emission calculations were checked for accuracy and verified by recalculating the results using data provided, where possible, for the verification review. Additionally, all emission factors were checked for appropriate source references and consistency. Estimation methodologies used for each source category were reviewed and found to be appropriate and correctly applied.

### **Verified Purchases of Offsets or Removals**

SCS also verified that Logitech purchased and retired sufficient carbon offsets to negate their corporate carbon footprint. Logitech can sustain their commitment to environmental stewardship going forward using the remaining balance of carbon offsets that were purchased to address future production. Confirmation of the offset purchase was provided in the form of a Certificate of Verified Carbon Units (VCUs) by Verra or Certified Emission Reduction Credits (CERs) by UNFCCC CDM programs.

The achievement for Logitech, is communicated through an SCS certificate (SCS-CN-00084). To maintain the status of the certification, Logitech on an annual basis will need to communicate its GHG inventory, to ensure that sufficient carbon offsets are acquired.

The purchase of offsets via this scheme also guarantees that they have been verified by an independent third party, were only issued after the emissions reductions had taken place, and were retired within 12 months from the date of the declaration of this carbon neutrality achievement. Publicly available project documentation for these offsets can be found online at each independent and credible registry website.

Those project IDs with VCS are Verra certified, and publicly available documentation can be found here: <https://registry.verra.org/app/search/VCS/All%20Projects>

Those project IDs with CDM are UNFCCC certified and publicly available documentation can be found here: <https://cdm.unfccc.int/Registry/index.html>

**Table 5.** CY2022 Offset removal projects purchased by Logitech.

Restore (Offset & Remove)	Project ID	CY22 Carbon (tCO <sub>2</sub> e)
Darajat Unit III Geothermal Project	CDM673	100,000
SHANDONG WENDENG ZHANGJIACHAN WIND FARM PROJECT	VCS1188	81,494
HEBEI YUXIAN KONGZHONGCAOYUAN 49.5MW WIND FARM PROJECT	VCS413	297,113
SHANDONG WENDENG ZHANGJIACHAN WIND FARM PROJECT	VCS1188	79,674
CGN INNER MONGOLIA ZHURIHE PHASE II WIND FARM PROJECT	VCS1181	92,000
SHANDONG TAIPINGSHAN WIND FARM PROJECT	VCS1189	166,755
Inner Mongolia Wujier Phase I Wind Power Project	VCS1947	63,148
Hainan Danzhou Eman Wind Power Project	VCS504	53,552
Inner Mongolia Helin Shimenzi 49.5MW Wind Power Project	VCS1242	86,187
Xinjiang Hami Southeast Wind Zone: Yandun Third Wind Farm Project	CDM8555	220,000
Qianbei Afforestation Project	VCS2082	65,000
<b>TOTAL</b>		<b>1,304,923</b>

## 5.0 Assurance Findings

Scope 1, 2 and 3 data checks were conducted according to a limited level of assurance. SCS reviewed Logitech’s data, the methodologies used and GHG emission estimates for CY2022 as described above. Based on the verification procedures performed and evidence obtained, no matters have come to the attention of the audit team to cause the verification body to believe that the scope 1, 2 and 3 emissions assertion was materially misstated.