



**CHARTER FOR THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF
LOGITECH INTERNATIONAL S.A.**

(as amended June 26, 2024)

PURPOSE:

The purpose of the Audit Committee of the Board of Directors (the “**Board**”) of Logitech International S.A. (the “**Company**”) shall be:

- to oversee the accounting and financial reporting processes of the Company and their compliance with laws and regulations;
- to oversee (i) the integrity of the Company’s financial statements, and (ii) the independence, qualifications and performance of the independent auditors;
- to oversee the Company’s internal audit function;
- to provide the Board with the results of its monitoring and recommendations derived therefrom; and
- to provide the Board with such additional information and materials as necessary to make the Board aware of significant financial matters that require its attention.

References to the independent auditors of the Company contained in this Audit Committee charter shall refer to the Company’s independent registered public accounting firm engaged for U.S. securities law reporting purposes and the Company’s auditors elected by the Company’s annual general meeting of shareholders, as applicable.

The Audit Committee shall undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

MEMBERSHIP:

The Audit Committee members shall be appointed by, and shall serve at the discretion of, the Board and shall consist of at least three members of the Board, one of whom shall be designated by the Board as the Chair.

The members shall meet the following criteria:

1. Each member shall be an independent director, in accordance with (i) the Swiss Code of Best Practice for Corporate Governance, (ii) the Nasdaq Stock Market Audit Committee requirements, and (iii) the rules and regulations of the U.S. Securities and Exchange Commission (the “SEC”);
2. Each member, for the period three years prior to and for the duration of his or her appointment, shall not have been a member of the Company’s management, shall not have had significant business relationships with the Company, and shall not have participated in the preparation of the financial statements of the Company;
3. Each member shall meet the Audit Committee financial literacy requirements of the Nasdaq Stock Market;
4. At least one member shall have past employment experience in finance or accounting, professional certification in accounting, or other comparable experience such as a current or past position as a chief executive or financial officer or other senior officer with financial oversight responsibilities; and
5. At least one member of the Audit Committee shall be an “Audit Committee Financial Expert”, as designated annually by the full Board.

RESPONSIBILITIES:

The responsibilities of the Audit Committee shall include:

- Providing oversight of the internal audit function, including reviewing the scope of work, the recommendations made and the progress of implementation, and determining the compensation of the head of the Internal Audit function;
- Reviewing on a continuing basis with management and the independent auditors the adequacy and effectiveness of the Company’s system of internal controls over financial reporting;
- Reviewing on a continuing basis with management the adequacy and effectiveness of the Company’s system of disclosure controls and procedures;

- Reviewing before release management's disclosures regarding internal controls over financial reporting and the effectiveness of the Company's disclosure controls and procedures that are required by SEC rules. Reviewing before release the independent auditors' attestation related to management's assessment of the Company's internal controls over financial reporting;
- Pre-approving audit and non-audit services provided to the Company by the independent auditors;
- Overseeing the work of the independent auditors (including resolving disagreements between management and the independent auditors regarding financial reporting). The independent auditors shall report directly to the Audit Committee;
- Recommending the hiring and firing of the independent auditors, and approving their audit engagement fees and terms;
- The hiring and firing of the independent auditors engaged for U.S. securities law reporting, and approving their audit engagement fees and terms;
- Reviewing the independent auditors' proposed audit scope, approach and independence;
- Requesting on a periodic basis from the independent auditors a written statement delineating all relationships between the auditors and the Company, consistent with Independence Standards Board Standard No. 1, and engaging in a dialogue with the auditors with respect to any disclosed relationships or services that may impact their objectivity and independence, presenting this statement to the Board, and to the extent there are relationships, monitoring and investigating them;
- Directing the Company's independent auditors to review before filing with the SEC the Company's interim financial statements included in the Company's quarterly reports, using professional standards for conducting such reviews;
- Discussing with the Company's independent auditors the matters required to be discussed by the Public Company Accounting Oversight Board, and other matters required to be communicated to the Audit Committee under generally accepted accounting standards and other legal and regulatory requirements, including Auditing Standard No. 16;
- Reviewing reports and other written communications submitted to the Audit Committee by the independent auditors in accordance with the applicable SEC requirements, including reports related to critical audit matters, critical accounting policies and procedures used by the

Company and the alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors;

- Reviewing with management and the independent auditors the audited financial statements and Management's Discussion and Analysis (or equivalent disclosure) in the Company's Annual Report;
- Reviewing with management and the independent auditors, before release, the unaudited financial statements included in the quarterly earnings releases, and the unaudited financial statements contained in the Company's Quarterly Reports;
- Providing a report in the Company's proxy statement in accordance with the requirements of SEC rules and regulations;
- Reviewing and discussing with management and the independent auditors the Company's major financial risk exposures and the steps management has taken to monitor and control those exposures, including the Company's guidelines and policies with respect to risk assessment and risk management;
- Overseeing compliance with the requirements of the SIX Swiss Exchange and SEC related to disclosure of the auditor's services and fees, audit committee members and qualifications in the Company's periodic public disclosures;
- Overseeing the rotation of the independent auditors' lead audit and concurring partners and the rotation of other audit partners engaged for U.S. securities law reporting purposes, with applicable time-out periods, in accordance with applicable U.S. securities laws;
- Reviewing and discussing with management the Company's validation procedures for metrics provided in connection with the Swiss statutory non-financial matters report;
- Reviewing, in conjunction with counsel, any legal matters that could have a significant impact on the Company's financial statements;
- Reviewing and overseeing related party transactions (as set out in the relevant Nasdaq Stock Market requirements);
- Discussing with the independent auditors any significant matters regarding internal controls over financial reporting that have come to their attention during the conduct of their audit;

- Overseeing and approving the Company's Code of Conduct and related compliance activities;
- Establishing procedures for receiving, retaining and treating complaints received by the Company regarding (A) accounting, internal accounting controls or auditing matters and (B) potential infringement of applicable legislation against organized crime, the financing of terrorism, money laundering, corruption or applicable national or supranational sanctions or embargo regulations (each a "**Serious Crime**"), as well as, with respect to (A) and (B), procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters or the perpetration of Serious Crimes;
- Overseeing the Company's Finance organization and activities, including credit and collection, insurance, treasury, and tax;
- Periodically reviewing the Company's cybersecurity, information security and other technology risks, controls and procedures, including review of the Company's current threat landscape, strategy to mitigate cybersecurity, information security and other technology risks, critical incident response plan(s) and reporting, in conjunction with the Technology and Innovation Committee's review of product security risks.
- Reviewing its own performance periodically;
- Performing such other duties as may be requested by the Board.

ANNUAL REVIEW:

The Audit Committee shall annually review and assess the adequacy of its own charter (including the structure, processes and membership requirements of the Audit Committee) and recommend any proposed changes to the Board for approval.

OUTSIDE ADVISORS:

The Audit Committee shall have the authority to obtain advice and assistance from internal or external legal, accounting or other advisors, as it deems necessary to carry out its duties. The Company shall provide for the appropriate funding, as determined by the Audit Committee, for payment of: (i) compensation to any such advisors engaged by the Audit Committee; and (ii) compensation to the registered public accounting firm employed by the Company for the purpose of preparing or issuing an audit report or performing other audit, review or attest services.

EXPENSES:

The Company shall provide for the appropriate funding, as determined by the Audit Committee, for the payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

MEETINGS:

The Audit Committee shall meet quarterly, and more frequently if necessary. The Audit Committee may establish its own schedule, which it shall provide to the Board in advance.

The Audit Committee shall meet separately with the independent auditors as well as members of the Company's management as it deems appropriate in order to review the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company.

The Audit Committee takes its resolutions by the approval of the absolute majority of the members who are present. In the event of a tie, the Chair of the Audit Committee shall have the casting vote.

MINUTES:

The Audit Committee shall maintain written minutes of its meetings, which shall be filed with the minutes of the meetings of the Board.

REPORTS:

Apart from the report in the Company's proxy statement prepared pursuant to SEC rules and regulations, the Audit Committee shall summarize its examinations and recommendations to the Board from time to time as may be appropriate, consistent with the Committee's charter.

COMPENSATION:

Members of the Audit Committee may not receive any compensation from the Company except for (i) the compensation that they receive for service as a member of the Board or the board of directors of a subsidiary of the Company, including in either case for service as a member of a committee of such board, and (ii) as permitted under applicable laws and the rules and regulations of the SEC, Nasdaq and the SIX Swiss Exchange.

DELEGATION OF AUTHORITY:

The Audit Committee may delegate the authority to pre-approve audit and permissible non-audit services: (i) by establishing pre-approval policies and procedures that are detailed as to the particular service and do not result in a delegation of the Audit Committee's responsibilities to management or (ii) by delegating to one or more designated members of the Audit Committee the authority to pre-approve such services, provided that the Audit Committee is informed of each service approved pursuant to (i) or (ii) at its next scheduled meetings.