Razer Climate and Greenhouse Gas Methodology Paper

1. Purpose and scope

This methodology paper describes the basis for preparing Razer Inc.'s climate and greenhouse gas (GHG) disclosures for applicable Razer sustainability reports unless otherwise stated. It is intended as a public standalone methodology document for stakeholders who require transparency on the preparation of Razer's climate and GHG metrics, including auditors, assurance providers, and sustainability rating agencies.

The paper focuses on climate and GHG methodology. It covers reporting boundaries, reporting period, accounting standards, Scope 1, Scope 2, selected Scope 3 categories, product carbon methodology, recycled-content treatment for product emissions, climate-related risk assessment, data governance, assurance, and restatement principles. It does not cover employee, social, governance, water, waste, or supplier-engagement metrics except where those topics are directly relevant to climate or GHG accounting.

Razer's GHG inventory is prepared with reference to the GHG Protocol Corporate Accounting and Reporting Standard, Scope 2 Guidance, Corporate Value Chain Scope 3 Standard, and related Scope 3 calculation guidance. The GHG Protocol Corporate Standard provides requirements and guidance for companies preparing corporate GHG inventories, and the Scope 2 Guidance standardizes measurement and reporting of purchased or acquired electricity, steam, heat, and cooling emissions (GHG Protocol Corporate Standard, GHG Protocol Scope 2 Guidance). The GHG Protocol Scope 3 Standard provides a methodology for corporate value-chain emissions across 15 Scope 3 categories (GHG Protocol Scope 3 Standard).

Razer also references GRI 305: Emissions 2016, ESRS E1 Climate Change, and Science Based Targets initiative (SBTi) criteria where relevant to emissions reporting, target-setting,

transition planning, and climate-related risk assessment. GRI 305 covers disclosures for Scope 1, Scope 2, Scope 3, emissions intensity, and GHG reductions (GRI 305). ESRS E1 covers climate change mitigation and adaptation, including GHG emissions, transition plans, physical risks, transition risks, scenario analysis, and potential financial effects (EFRAG ESRS E1).

2. Reporting principles

Razer applies the following principles when preparing climate and GHG disclosures:

Principle	Application
Relevance	Metrics and methodologies are selected to reflect Razer's material climate and GHG impacts, including operational emissions, purchased electricity, and material value-chain categories.
Completeness	Razer seeks to include all material climate and GHG emission sources within the reporting boundary, subject to data availability and methodological limitations.
Consistency	Calculation methods, boundaries, assumptions, and emission factors are applied consistently over time unless a change improves accuracy or better reflects the underlying activity.
Transparency	Methodological choices, material assumptions, exclusions, restatements, and limitations are disclosed where relevant.
Accuracy	Razer seeks to reduce uncertainty where practicable through improved activity data, product-level information, LCA or EPD references, and external assurance.
Comparability	Razer uses recognized standards and consistent definitions to support comparability across reporting periods.

3. Organizational boundary

Razer applies an operational control boundary for climate and GHG reporting. Under this approach, emissions are included where Razer has authority to introduce and implement operating policies and controls for the relevant activity or operation.

The reporting boundary includes Razer operations under direct operational control, including offices, leased premises, remote employees, closed offices where relevant data has

historically been tracked, and third-party warehouses where Razer has sufficient operational data and control. Razer Fintech Holdings Pte. Ltd., Razer Merchant Services (SG) Pte. Ltd., and THX Ltd are not included in this reporting boundary because their business models are not core to Razer's gaming ecosystem offerings.

Razer does not operate its own manufacturing facilities and uses a contract manufacturing model. Manufacturing-related emissions are therefore accounted for primarily through Scope 3 methodologies rather than Scope 1 or Scope 2. This treatment is consistent with the GHG Protocol's distinction between direct emissions from owned or controlled sources and indirect emissions occurring in the value chain (GHG Protocol Corporate Standard, GHG Protocol Scope 3 Standard).

4. Reporting period

Razer's financial year is the calendar year. Climate and GHG metrics are therefore prepared on a calendar-year basis, with no mixed reporting period unless otherwise stated.

The methodology applies to applicable Razer sustainability reports unless superseded by updated methodology, changes in reporting standards, material business changes, or revised target requirements.

5. GHG scopes and target basis

Razer reports Scope 1, Scope 2, and relevant Scope 3 emissions in metric tonnes of carbon dioxide equivalent. GHG calculations use 100-year global warming potential values and recognized emission-factor sources, with the specific emission-factor sources to be disclosed or updated in each reporting cycle where relevant.

Razer announced SBTi-validated 2030 targets to reduce operational emissions by 90% and reduce indirect upstream and downstream value-chain emissions intensity by 55% from a 2019 baseline (Razer SBTi announcement). For methodology purposes, operational emissions

are defined as Scope 1 and Scope 2 emissions. Razer's value-chain intensity target is calculated using Razer's SBTi-validated intensity denominator, which is not disclosed in this methodology paper.

Razer's SBTi-related value-chain methodology focuses on relevant upstream and downstream Scope 3 categories. Internally, these include Category 1 Purchased Goods and Services, Category 4 Upstream Transportation and Distribution, Category 9 Downstream Transportation and Distribution, Category 11 Use of Sold Products, and Category 12 End-of-Life Treatment of Sold Products. In public target language, these may be described more generally as relevant upstream and downstream value-chain emissions.

Razer's 2019 baseline has not been recalculated as of this methodology paper. Baseline recalculation may be considered if structural changes, methodology changes, improved data, discovery of material errors, or target-boundary changes materially affect comparability.

6. Scope 1 methodology

Scope 1 emissions are direct GHG emissions from sources under Razer's operational control. Razer's Scope 1 sources are company vehicles and fugitive refrigerants. Other direct fuel sources, such as stationary combustion from natural gas, LPG, or backup generators, are not included unless they become relevant in future operations.

Scope 1 emissions are calculated as:

$$\text{Scope 1 emissions} = \sum \left(\text{Activity data} \times \text{Emission factor} \times \text{GWP conversion}\right)$$

For company vehicles, activity data may include fuel consumption, vehicle mileage, or other relevant vehicle records. For fugitive refrigerants, activity data may include refrigerant top-up, leakage, servicing, or maintenance records. Emission-factor sources are reviewed periodically and may be updated in future reporting cycles.

Where site-level refrigerant data is unavailable because Razer does not have access to cooling equipment or refrigerant records, fugitive emissions may be estimated using a floor-area proxy. Under this approach, cooling capacity is estimated at 1 refrigeration ton (RT) per 100 square meters of floor area, with an assumed annual leakage rate of 3%. The resulting estimate is converted to CO2e using the applicable refrigerant and global warming potential assumptions available for the reporting cycle.

7. Scope 2 methodology

Scope 2 emissions are indirect GHG emissions from purchased or acquired electricity consumed by Razer's operations. Razer reports both location-based and market-based Scope 2 emissions. The GHG Protocol Scope 2 Guidance requires dual reporting where contractual instruments are available, with location-based emissions reflecting grid-average emissions and market-based emissions reflecting electricity that an organization has purposefully chosen through contractual instruments (GHG Protocol Scope 2 Guidance).

Location-based Scope 2 emissions are calculated as:

$$\text{Scope 2 location-based emissions} = \sum (\text{Electricity consumed} \times \text{Grid emission factor})$$

Market-based Scope 2 emissions are calculated as:

$$\text{Scope 2 market-based emissions} = \sum (\text{Electricity consumed} \times \text{Supplier-specific or residual-mix emission factor})$$

Where renewable electricity instruments are used, Razer applies evidence and quality checks to support renewable electricity claims. Instruments may include renewable energy certificates, green tariffs, utility-supplied renewable electricity, power purchase agreements, landlord confirmations, or other recognized contractual instruments. Razer considers

credible certification, vintage alignment, geographic market alignment, ownership or retirement evidence, and avoidance of double counting when assessing renewable electricity claims.

Where purchased electricity data is unavailable for co-working offices or similar sites without access to building-level electricity data, Razer may estimate electricity consumption using a global average electricity consumption intensity per square meter. The estimate is calculated by applying the global average per-square-meter factor to the relevant office floor area. Scope 2 emissions are reported in CO_2 only.

8. Scope 3 methodology

Scope 3 emissions are indirect emissions that occur in Razer's value chain but are not included in Scope 1 or Scope 2. Razer prioritizes Scope 3 categories relevant to its product portfolio, contract manufacturing model, logistics footprint, product use, and end-of-life impacts.

8.1 Category 1: Purchased Goods and Services

Category 1 includes upstream cradle-to-gate emissions from purchased goods and services acquired in the reporting year. The GHG Protocol Category 1 guidance states that this category includes all upstream cradle-to-gate emissions from the production of products purchased or acquired by the reporting company in the reporting year (GHG Protocol Category 1 guidance).

Because Razer uses a contract manufacturing model, cradle-to-gate emissions from manufactured products are reported under Category 1. Razer estimates these emissions using product-category groupings, average product weights, total units sold by product category, and relevant emission factors derived from product information, literature review, LCA references, or EPD references. Upstream transportation and distribution associated with

manufactured products are embedded within the cradle-to-gate emission factors used for Category 1 calculations.

Razer's data hierarchy for manufactured products is:

Priority	Data type
1	Product BOM and activity data
2	LCA, EPD, or product carbon references
3	Spend-based data as fallback

For non-product spend categories, Razer applies a relevance-based screening approach to determine whether a spend category should be quantified in detail, estimated using a proxy method, or excluded from detailed calculation. Sponsorship, music partnership, and endorsement-related spend are treated as spend categories that do not physically represent a procured good or service for the purposes of product-related Category 1 calculations.

Professional services and agency-related costs are accounted for using a digital-emissions approach where the underlying service delivery is primarily conducted through virtual advisory services, including Microsoft Teams meetings. This treatment reflects the nature of the procured service rather than applying product or material-based emission factors.

Marketing-related costs are treated as de minimis for detailed Scope 3 Category 1 calculation where high-level screening indicates that these emissions account for approximately 1.8% of total Scope 3 emissions. This treatment is applied under Razer's relevance and materiality screening approach, consistent with the GHG Protocol principles of relevance, completeness, consistency, transparency, and accuracy, and is reviewed if future screening indicates a material change (GHG Protocol Corporate Standard, GHG Protocol Scope 3 Standard).

The simplified Category 1 calculation approach is:

$$\text{Category 1 product emissions} = \sum (\text{Units sold}_{\text{category}} \times \text{Average product weight}_{\text{category}} \times \text{Relevant cradle-to-gate EF})$$

8.2 Category 5: Waste Generated in Operations

Category 5 includes emissions from the treatment and disposal of waste generated in Razer's operations. The GHG Protocol Scope 3 guidance identifies Category 5 as waste generated in operations and covers emissions from third-party disposal and treatment of waste generated by the reporting company (GHG Protocol Scope 3 Category 5 guidance).

For office waste, Razer uses available site-level waste data where available. For offices without waste data, Razer estimates waste using the available global average waste generated per full-time equivalent employee (FTE), applied to the relevant office headcount.

For warehouse waste, Razer classifies waste based on available operational data and product or packaging characteristics. In Hong Kong, based on Razer's average bill of materials, 70% of warehouse waste by weight is treated as non-hazardous packaging waste and 30% is treated as hazardous e-waste. For the rest of the world, where only e-waste is recorded, non-hazardous packaging waste may be extrapolated by applying the corresponding 70% packaging-waste share to the available e-waste data.

For repair centers, 100% of waste is classified as e-waste unless more specific waste composition data is available.

The simplified Category 5 estimation approach is:

$$\text{Category 5 emissions} = \sum (\text{Waste quantity by type} \times \text{Waste treatment emission factor})$$

Where waste quantities are estimated, Razer documents the estimation basis, including floor area, FTE, warehouse composition assumption, or repair-center waste classification, as applicable.

8.3 Category 6: Business Travel

Category 6 includes emissions from employee business travel in vehicles owned or operated by third parties. For Razer, Category 6 emissions are predominantly from air travel, while other modes of transportation and last-mile travel are considered immaterial based on Razer's current business travel profile. Razer calculates business travel emissions using travel-request data retrieved from its central employee portal, where employee business travel requests are recorded. The calculation applies a distance-based approach using round-trip flight activity data and relevant air travel emission factors, with travel records reviewed for completeness and consistency. Starting and ending point of the travel are determined using the coordinate locations from the nearest city. Other business travel modes such as hotel accommodation may be included in future reporting cycles if screening indicates that they become material.

8.4 Category 7: Employee Commuting

Category 7 includes emissions from employee travel between home and work. Razer calculates employee commuting emissions using a distance-based approach informed by employee commuting surveys conducted by employee location or region. Survey responses capture commuting distance and mode of transport, and the results are extrapolated to the full local employee population to ensure that all employees are accounted for. Razer adopts a 100% work-in-office arrangement; therefore, commuting calculations assume employees commute to the workplace, with extrapolation applied where survey coverage is incomplete.

Relevant transport-mode emission factors are applied to estimate total commuting emissions by location or region.

8.5 Category 9: Downstream Transportation and Distribution

Category 9 includes downstream transportation and distribution of sold products where emissions occur after Razer's control but before product use by customers. Razer estimates downstream transportation emissions using product-category average weights, total units sold, a representative long-haul air freight emission factor, and an average distance of 8,581 km from Razer's central warehouse to customers.

The simplified calculation approach is:

$$\text{Category 9 emissions} = \sum (\text{Units sold}_{\text{category}} \times \text{Average product weight}_{\text{category}} \times 8{,}581 \text{ km} \times \text{Long-haul air freight EF})$$

The 8,581 km distance is based on Razer's product LCA or EPD reporting and associated third-party assurance. Last-mile movements, including warehouse-to-customs and customs-to-customer movements, are considered negligible for the current methodology unless future data indicates materiality.

8.6 Category 11: Use of Sold Products

Category 11 includes emissions from the use of goods and services sold by the reporting company in the reporting year. The GHG Protocol Category 11 guidance states that this category includes total expected lifetime emissions from relevant products sold in the reporting year and that companies may group similar products where use-phase profiles are similar (GHG Protocol Category 11 guidance).

Razer calculates use-phase emissions for electricity-consuming products sold during the reporting year. Products are grouped into broad product categories and assigned category-level electricity-use assumptions informed by product characteristics and user research. Usage assumptions are intended to represent average user behavior at a portfolio level without disclosing specific survey scenarios.

Product category	Electricity-use assumption
Laptops	0.05 kWh
Monitors and desktop components	0.015 kWh
PC peripherals and mobile accessories	0.00032965 kWh
Other non-electronic products, including clothes and fabric products	No electricity-consuming use phase

The simplified calculation approach is:

$$\text{Category 11 emissions} = \sum (\text{Units sold} \times \text{Category electricity-use assumption} \times \text{Representative use factor} \times \text{Product lifetime} \times \text{Electricity EF})$$

The representative use factor, product lifetime, and emission factor are reviewed periodically. Razer does not disclose detailed user survey scenarios in this methodology paper.

8.7 Category 12: End-of-Life Treatment of Sold Products

Category 12 includes expected end-of-life emissions from products sold during the reporting year. Razer estimates Category 12 emissions using product-category average weights, total units sold, and end-of-life emission factors. Where product-specific disposal pathways are not available, Razer applies a conservative worst-case landfill assumption.

The simplified calculation approach is:

$$\text{Category 12 emissions} = \sum (\text{Units sold}_{\text{category}} \times \text{Average product weight}_{\text{category}} \times \text{Worst-case landfill EF})$$

Razer may refine Category 12 treatment in future reporting cycles if reliable product-specific disposal, recycling, incineration, or regional waste-treatment data becomes available.

9. Product carbon methodology

Razer uses product-category-level carbon methods to support corporate Scope 3 reporting, product carbon management, and internal decarbonization planning. These methods are informed by life cycle assessment and product carbon footprint principles, while recognizing that portfolio-level calculations are not automatically equivalent to full SKU-specific product carbon footprints.

Where product carbon footprint or LCA outputs are prepared, Razer references ISO 14040, ISO 14044, and ISO 14067 as applicable. ISO 14040 describes LCA principles and framework, including goal and scope, life cycle inventory, impact assessment, interpretation, reporting, and limitations (ISO 14040). ISO 14044 specifies requirements and guidelines for LCA, including goal and scope definition, life cycle inventory analysis, life cycle impact assessment, interpretation, reporting, and critical review (ISO 14044). ISO 14067 specifies principles, requirements, and guidelines for quantifying and reporting product carbon footprints in a manner consistent with ISO 14040 and ISO 14044 (ISO 14067).

Razer's product-category carbon approach treats a product category as an average product, using category-level average weights, units sold, relevant emission factors, and available LCA or EPD references. These calculations support corporate GHG reporting and may not constitute a full ISO 14067 product-specific carbon footprint unless separately stated.

Product category outputs may include:

Output	Purpose
kg CO2e per category-average product	Product carbon management and internal performance tracking
kg CO2e per functional or declared unit	Comparability within a defined category and boundary
Annual category emissions	Scope 3 Category 1, 9, 11, or 12 reporting
Emissions by life cycle stage	Identification of material reduction opportunities

10. Recycled-content treatment in product emissions

Razer may account for recycled materials in product-category emissions using a recycled-content approach at the category level. This methodology is applied only where relevant to product carbon and Scope 3 Category 1 reporting.

The approach follows product-level carbon accounting logic but applies it to a category-average product rather than a single SKU. Razer defines the product category, identifies included SKUs, develops a sales-weighted bill of materials, calculates average recycled content by material, and applies separate emission factors for virgin and recycled material inputs.

10.1 Category definition and functional unit

Each category should define:

Element	Requirement
Category boundary	SKUs included and excluded from the category
Functional or declared unit	The unit used for reporting, such as one category-average product or 1,000 units
System boundary	Cradle-to-gate for material and manufacturing emissions, or cradle-to-grave where transport, use, and end-of-life are included
Reporting period	Annual units sold during Razer's calendar-year reporting period

Sub-categories	Used where the category is too heterogeneous for a representative average

Where product category rules or EPD programme rules apply, Razer considers them when defining functional units, boundaries, allocation rules, cut-off criteria, data quality, and recycled-content treatment. Product Category Rules provide product-category-specific rules for LCA and EPD development to improve consistency and comparability within product categories (International EPD System).

10.2 Sales-weighted category BOM

For each material i, Razer calculates the category-average mass using SKU-level material composition and annual sales volume:

$$\text{Average mass}_{i,\text{category}} = \frac{\sum_{\text{SKU}} \left(\text{Mass}_{i,\text{SKU}} \times \text{SKU sales volume}\right)}{\sum_{\text{SKU}} \left(\text{SKU sales volume}\right)}$$

This creates a representative category-average BOM based on actual sales mix.

10.3 Category-average recycled content

For each material, Razer calculates category-average recycled content using material mass and sales volume:

$$r_{i,\text{category}} = \frac{\sum_{\text{SKU}} \left(\text{Mass}_{i,\text{SKU}} \times \text{SKU sales volume} \times r_{i,\text{SKU}}\right)}{\sum_{\text{SKU}} \left(\text{Mass}_{i,\text{SKU}} \times \text{SKU sales volume}\right)}$$

Where data allows, Razer may distinguish post-consumer recycled content from pre-consumer recycled content. Where that split is not available, Razer may disclose a combined recycled-content share.

10.4 Virgin and recycled material factors

Razer applies separate cradle-to-gate emission factors for virgin and recycled material inputs:

$$\text{Material emissions}_{\text{category}} = \sum_{i} \Big[\text{Average mass}_{i,\text{category}} \times \big((1 - r_{i,\text{category}}) \times EF_{i,\text{virgin}} + r_{i,\text{category}} \times EF_{i,\text{recycled}}\big)\Big]$$

Recycled material emission factors should include relevant recycling process burdens such as collection, sorting, and processing where included in the selected factor. The GHG Protocol Scope 3 guidance states that when a company purchases material with recycled content, the upstream emissions of recycling processes are reflected in the cradle-to-gate emission factor and accounted for in Category 1 (GHG Protocol Scope 3 Category 5 guidance).

Annual category material emissions are calculated as:

$$\text{Annual category material emissions} = \text{Material emissions per category-average product} \times \text{Total category units sold}$$

The recycled-content method helps avoid double counting between recycled material inputs in Category 1 and end-of-life treatment in Category 12. The GHG Protocol Product Standard allows either the recycled content method or the closed-loop approximation method for recycling allocation, provided the chosen method is disclosed and justified (GHG Protocol Product Standard).

10.6 Key controls and limitations

Risk or pitfall	Control
Averaging recycled percentages without mass weighting	Weight recycled shares by material mass and sales volume.
Combining dissimilar SKUs	Use sub-categories where product function, weight, or material mix differs materially.

Using recycled factors that exclude recycling burdens	Confirm whether selected factors include collection, sorting, processing, and other relevant burdens.
Double-counting recycling benefits	Treat recycled material inputs in Category 1 and end-of-life treatment in Category 12 separately.
Treating category averages as SKU-specific footprints	Label outputs as category-level estimates.
Comparing categories with different boundaries	State functional unit, system boundary, allocation method, and emission-factor sources.
Overstating ISO conformity	State that category-level calculations are informed by ISO 14040, ISO 14044, and ISO 14067 principles as applicable, and are not full SKU-specific PCFs unless separately stated.

11. Climate risk and scenario methodology

Razer assesses climate-related risks and opportunities through scenario analysis, enterprise risk management integration, and financial impact assessment. Razer's FY2024 ESG Report states that Razer conducted climate scenario analysis in 2024 to evaluate resilience under three scenarios: Net Zero by 2050, Middle-of-the-Road, and Regional Rivalry, across short, medium, and long-term horizons (Razer FY2024 ESG Report).

For future reports, Razer's primary 1.5°C-aligned analysis may be supported by a Net Zero by 2050 scenario, with additional scenarios used for resilience testing. Razer's FY2024 ESG Report describes the Net Zero by 2050 scenario as based on the International Energy Agency Net Zero Emissions by 2050 pathway, with a temperature outcome of 1°C to 1.8°C by 2100 (Razer FY2024 ESG Report). Razer's FY2024 ESG Report also uses IPCC SSP2 Middle-of-the-Road mapped to RCP 4.5 and IPCC SSP3 Regional Rivalry paired with RCP 7.0 for additional scenario testing (Razer FY2024 ESG Report).

Razer applies the following forward-looking time horizons unless otherwise stated:

Horizon	Definition
Short term	0 to 3 years
Medium term	3 to 10 years
Long term	10 to 25 years

These time horizons may be mapped to reporting-year-specific definitions in future sustainability reports.

Razer considers transition risks including access to renewable energy, low-carbon fuel costs, carbon pricing, ESG and emissions reporting requirements, sales and import regulation, product-design regulation, scrutiny of renewable energy certificates and carbon credits, raw-material procurement, and supply-chain non-compliance. Razer's FY2024 ESG Report identifies these climate risk topics and maps them to financial impact indicators such as operating expenses, cost of goods sold, revenue, and compliance-related operating expenses.

Razer considers physical climate risk from increased temperatures and erratic weather patterns, especially where these may disrupt sea freight, air cargo, and logistics timing. Razer's FY2024 ESG Report lists "Increased Temperatures" as a physical risk topic with potential impacts on sea-freight and air-cargo disruptions and delays.

Financial implications are assessed using severity levels and financial proxies. Razer's FY2024 ESG Report states that climate-related risks are prioritized as High, Moderate, or Low and that financial impact indicators are derived using financial proxies.

Climate opportunities are assessed alongside risks. Razer's FY2024 ESG Report describes climate change as presenting material risks and emerging opportunities and identifies increased demand and revenue from sustainable products and services as a market and reputation opportunity (Razer FY2024 ESG Report).

12. Data governance and controls

Razer's Sustainability function owns the climate and GHG methodology. The Sustainability Lead approves the methodology before publication.

Razer maintains a KPI control table to support consistency, reviewability, and assurance readiness. The table below provides the recommended control structure.

Metric area	Data owner	Source evidence	Calculation owner	Reviewer	Approver
Scope 1 vehicles	Sustainability with relevant operations support	Fuel, mileage, or vehicle records	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Scope 1 refrigerants	Sustainability with facilities support	Maintenance, refrigerant top-up, or servicing records	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Scope 2 electricity	Sustainability with facilities, finance, or office support	Utility invoices, landlord data, green tariff records, RECs, or other contractual instruments	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Renewable electricity	Sustainability	Certificates, contracts, retirement evidence, landlord confirmations, or utility confirmations	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Scope 3 Category 1	Sustainability with product, finance, and operations support	Product BOM, product weights, units sold, LCA or EPD references, emission factors	Sustainability	Sustainability Lead or delegate	Sustainability Lead

Scope 3 Category 5	Sustainability with facilities, workplace, warehouse, and repair-center support	Waste records, FTE data, warehouse waste composition assumptions, repair-center waste classification, waste treatment emission factors	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Scope 3 Category 9	Sustainability with logistics support	Units sold, product-category weights, logistics assumptions, distance factor, freight emission factors	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Scope 3 Category 11	Sustainability with product and user research support	Units sold, product grouping, electricity-use assumptions, user research basis, lifetime and use assumptions	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Scope 3 Category 12	Sustainability with product support	Units sold, product-category weights, disposal assumptions, end-of-life emission factors	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Product carbon and recycled content	Sustainability with product support	BOM data, material weights, recycled-content evidence, LCA or EPD references	Sustainability	Sustainability Lead or delegate	Sustainability Lead
Climate risk assessment	Sustainability with enterprise risk and finance support	Scenario assumptions, risk register, financial proxies, mitigation actions	Sustainability	Sustainability Lead or delegate	Sustainability Lead

Razer may update evidence sources and control owners as reporting systems mature.

Supporting evidence retention periods are not stated in this methodology paper.

13. Assurance

All climate and GHG metrics prepared under this methodology are subject to external limited assurance under ISAE 3000, unless otherwise stated in the applicable sustainability report. ISAE 3000 (Revised) deals with assurance engagements other than audits or reviews of historical financial information and is applied to a broad range of non-financial reporting assurance engagements (IAASB ISAE 3000).

Limited assurance is not the same as reasonable assurance. Under ISAE 3000, a limited assurance engagement involves a lower level of assurance than a reasonable assurance engagement because the nature, timing, and extent of procedures performed are more limited (IAASB ISAE 3000).

14. Restatements and baseline recalculation

Razer may restate current-year, prior-year, or baseline emissions where a material change affects comparability or target integrity. Restatement or recalculation triggers may include:

Trigger	Treatment
Structural changes	Consider recalculation for acquisitions, divestments, outsourcing, insourcing, or boundary changes that materially affect comparability.
Methodology changes	Consider recalculation where improved methods, emission factors, or data sources materially affect prior-year or baseline results.
Significant errors	Restate where errors or cumulative errors materially affect previously reported figures.
SBTi target boundary changes	Recalculate and assess whether target revalidation is needed where target-boundary changes materially affect SBTi target coverage.
Emission-factor updates	Do not automatically restate for routine annual factor updates, but consider restatement where updates represent methodological correction or materially affect comparability.
Organic growth or decline	Do not restate solely for business growth, sales volume changes, or product mix changes unless those changes affect target assumptions or inventory-boundary comparability.

Razer applies a recommended quantitative significance threshold of 5% for base-year or target-boundary recalculation, with judgment-based correction for qualitative material

errors. The SBTi Corporate Near-Term Criteria states that companies must apply a significance threshold of 5% or less and that a 5% change in total base-year emissions or target-boundary base-year emissions can trigger recalculation or target recalculation (SBTi Corporate Near-Term Criteria).

15. Methodology limitations

Climate and GHG accounting involves assumptions, estimates, and methodological judgments. Key limitations include:

Area	Limitation
Product-category averages	Category-level average weights and material compositions may not represent every SKU.
Scope 3 emission factors	Literature-based, LCA-based, EPD-based, and spend-based factors may vary in boundary, geography, technology, year, and data quality.
Contract manufacturing	Manufacturing emissions rely on product and value-chain methodologies rather than direct operational data from owned factories.
Missing site data	Fugitive refrigerant emissions, co-working office electricity, and office waste may be estimated using floor-area or FTE-based proxies where site-level data is unavailable.
Waste composition	Warehouse and repair-center waste classifications may use composition assumptions where direct waste-characterization data is unavailable.
Transport assumptions	Representative distances and transport modes may not capture every shipment route or last-mile movement.
Use-phase assumptions	User research informs average use behavior, but actual customer behavior varies by market and user type.
End-of-life assumptions	Worst-case landfill assumptions are conservative but may not reflect actual recycling or disposal pathways.
Recycled-content evidence	Recycled-content data may vary in quality depending on supplier evidence, certification, and material traceability.

Climate-risk modelling	Scenario analysis uses assumptions and financial proxies and should not be interpreted as forecasts.

Razer expects methodologies, data quality, and emissions models to evolve as reporting standards, supplier data, product data, and assurance expectations mature.