

The SCS Greenhouse Gas Footprint Verification Program has conducted a verification of GHG emissions based upon the following Scope, Objectives, and Criteria:

Verification Scope

Steelcase, Inc.

901 44th St. SE
Grand Rapids, MI 49508
United States

Reporting Period: FY2023 (03/01/2022 – 02/28/2023)

Geographic Boundary: Global

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

26 manufacturing and office facilities. Building energy, manufacturing/distribution, private jets, vehicle fleet

GHG Sources, Sinks, and/or Reservoirs:

Scope 1 – natural gas, gasoline, diesel, LPG, jet fuel
Scope 2 – purchased electricity, EACs/RECs
Scope 3 – categories 1, 2, 4, 5, 6

Boundary Method: Operational Control

GHG Gases: CO₂, CH₄, N₂O

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
- 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
- The Investor CDP Information Request
- ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions



Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in conformance with ISO 14064-3: 2019, Specification with guidance for the validation and verification of greenhouse gas assertions. 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 Emissions

Emissions Summary				
Scope	CO ₂ (tonne)	CH ₄ (tonne)	N ₂ O (tonne)	Total (tCO ₂ e)
Scope 1	35,986.3	0.7	0.2	36,134.0
Scope 2 - Location	56,984.5	4.5	0.7	57,314.0
Scope 2 - Market	0	0	0	0

Lead Verifier

Gregory Sills

DATE: 05-30-2023

Gregory Sills, *Technical Specialist II, GHG Footprint Verification Program*
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Independent Reviewer

Tavio Benetti

DATE: 07-21-2023

Tavio Benetti, *Senior Program Manager, GHG Footprint Verification Program*
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in conformance with ISO 14064-3: 2019, Specification with guidance for the validation and verification of greenhouse gas assertions. 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 Emissions

Emissions Summary – Tonnes CO ₂ e					
Scope	CO ₂	CH ₄	N ₂ O	HFCs	Total (tCO ₂ e)
Scope 3 Category 1 - Purchased Goods and Services	Reported as total CO ₂ e only				655,714
Scope 3 Category 2 - Capital Goods	Reported as total CO ₂ e only				59,127
Scope 3 Category 4 - Upstream Transportation and Distribution	80,748	8.05	5.12		80,761
Scope 3 Category 5 - Waste Generated in Operations	Reported as total CO ₂ e only				6,422
Scope 3 Category 6 - Business Travel	4,479	0.75	23		4,503

Lead Verifier

David Jonas

DATE: 06-22-2023

David Jonas, Director, SCS Climate Services
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Independent Reviewer

Prachiti Dhamankar

DATE: 06-22-2023

Prachiti Dhamankar, Technical Manager, SCS Climate Services
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA