

Footprint Verification Program (FVP)

Verification Report

Prepared for:
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Emission Year:
FY2022 (March 1, 2021 – February 28, 2022)

Prepared by:

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SCS Footprint Verification Program (FVP)



Introduction

This report presented by the SCS Global Services Footprint Verification Program, summarizes the process and results of the entity-wide greenhouse gas emissions inventory verification for Steelcase, Inc. fiscal year 2022. The verification assessment and resulting verification opinion is based upon an evaluation of the GHG inventory data, GHG data management system, and the reporting and verification criteria. See Project Details below for a complete list of reporting and verification criteria as applicable to this verification engagement.

Note that it is the responsibility of Steelcase, Inc. for the preparation and fair presentation of the GHG statement within its public disclosures in accordance with the reporting requirements found within the referenced criteria. It is the responsibility of SCS Global Services for expressing an opinion on the GHG statement based on the results and conclusions of the verification process in accordance with the level of assurance specified. The resulting verification opinion can be found within this verification report and the verification statement.

Project Details

The verification was carried out by the verification team per the verification scope, objectives, and criteria as detailed below.

Scope	
Organization	Steelcase, Inc.
Reporting Period	FY 2021: March 1, 2021 - February 28, 2022
Geographical Boundaries	Worldwide operations, 26 global manufacturing (1 new in UK in 2020) and office facilities. Headquarters located in Michigan, United States.
Facilities, physical infrastructure, activities, technologies, and processes	Furniture manufacturing/distribution; offices
GHG Sources, sinks, and/or reservoirs	Building energy (Purchased electricity, natural gas, LPG, jet fuel, gasoline, diesel, refrigerants, propane)
Organizational Boundary Method	Financial Control
GHG Emissions - Scopes	Scope 1, 2, 3: Purchased goods and services, Capital goods, Upstream Transportation and distribution, waste from operations, business travel
GHG Emissions - Gases	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , and NF ₃ as applicable
Level of Assurance	Limited
Treatment of Materiality	+/-5% quantitative threshold for direct and indirect emissions, qualitative based upon requirements specified within referenced criteria
Site Visit(s) Included in Proposal	No
Changes from WQ/Proposal	None anticipated

Verification Objectives	
Objective #1	Evaluate the organization's GHG inventory based per the level of assurance and materiality specified,
Objective #2	Evaluate conformance with specified verification criteria

Verification Criteria	
Criteria #1	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
Criteria #2	World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015
Criteria #3	World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011
Criteria #4	ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions
Criteria #5	CDP Investor Information Request

Verification Team	
Lead Verifier	Greg Sills
Scope 3 Verifier	Tess Garvey
Independent Reviewer	Tavio Benetti

Final Emissions Summary

The final GHG emissions inventory following all corrections made by the client is summarized below both in tonnes of each GHG and tonnes of CO2 equivalents (CO2e).

EMISSIONS SUMMARY (TONNE CO2e)				
SCOPE	CO ₂	CH ₄	N ₂ O	ASSERTION TOTAL (tCO2e)
SCOPE 1	35,425.03	18.15	30.21	35,473.39
SCOPE 2 - LOCATION	55,428.74	108.54	178.09	55,715.37
SCOPE 2 - MARKET	-	-	-	-

Verification Opinion

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

- Positive Verification:**
No evidence was found that the inventory was not prepared in all material respects with the reporting criteria (Limited)

Qualifications: None

Verification Methodology

The verification was carried out according to ISO 14064-3. The activities performed for this verification were captured within the Verification Plan and Evidence Gathering Plan which detail the verification activities and data checks performed. *See Appendix I – Verification Plan and Appendix II – Evidence Gathering Plan.*

In defining the Verification Plan and Evidence Gathering Plan, 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.

Evidence Gathering Techniques

The following techniques were utilized as part of the Evidence Gathering Plan to obtain objective evidence as part of the verification process. The results of these techniques form the basis for the verification opinion:

- Inquiry – Seeking information of knowledgeable persons inside or outside the entity
- Recalculation – Repeating emission calculations, data aggregations, and/or conversions
- Sampling – Selection of less than 100% of items within a population for inspection (e.g. invoices)
- Estimate Testing – Testing of estimates through evaluation of reasonableness of assumptions, development of an independent estimate, and/or reviewing subsequent data for which estimates are intended to model
- Cross-Checking – Use of a different methodology or data from those originally used to compare results
- Reconciliation - Compares two sets of records to check that figures are correct and in agreement

Materiality Assessment

The verification included an assessment of inventory materiality which is based upon an independent assessment of whether the data presented is free from material discrepancies (+/- 5% error) in calculated totals assessed for each scope independently. Materiality was assessed through independent crosschecks of data, calculations, emission factors, and/or calculation methodologies. The results of this assessment are displayed below including % of inventory data crosschecked, the difference between auditor and client calculations and an extrapolated % error for all inventory scopes.

EMISSIONS SUMMARY (TONNE CO2e)									
SCOPE	CO ₂	CH ₄	N ₂ O	ASSERTION TOTAL (tCO2e)	CALC SAMPLE (Client Value)	CALC SAMPLE (Auditor Value)	CALC SAMPLE (%)	ERROR (%)	MATERIAL
SCOPE 1	35,425.03	18.15	30.21	35,473.39	35,183.80	35,182.03	99%	0%	N
SCOPE 2 - LOCATION	55,428.74	108.54	178.09	55,715.37	55,785.45	55,724.32	100%	0%	N
SCOPE 2 - MARKET	-	-	-	-	-	-	0%	0%	N

Misstatements Identified & Final Corrections

Throughout the course of the verification, independent calculations and data checks were performed on the client’s data. Discrepancies identified were flagged as a non-conformance (NCR), client notification was provided, and the client was provided an opportunity to respond and correct. The table in Appendix IV summarizes the misstatements identified including the Difference (tCO2e) and % Error for the initial and final inventory.

The primary areas of errors identified by the verification team include:

- Greenhouse gas totals were not separated by individual gas, non-material – corrected
- Emission factors for mobile diesel emissions calculations were incorrect – corrected

Verification Findings

Throughout the verification SCS developed findings which included:

- New Information Request (NIR) – Represents a mandatory request for additional information in cases where the audit team has not been provided sufficient information to make a decision regarding conformance. Once the response is received, the SCS audit team will evaluate the submission and determine if adequate information has been provided or if additional findings (NIR, NCR, etc.) should be issued.
- Non-Conformity Report (NCR) – Represents an identified error, omission, or misstatement that necessitates a mandatory response and corrective action. Should the errors, omissions or misstatements not be corrected and result in a material misstatement, the SCS Footprint verifier shall qualify the verification statement.
- Observation (OBS) – Represents an area of the client’s documentation, process, etc. that should be monitored or improved upon. In this case, a response and corrective actions are not required, but highly recommended.

Please see *Appendix III – List of Findings* for a detailed description of the findings and their resolution.

SCS Certification Mark

Upon receiving a positive verification your project is eligible to use the SCS Kingfisher Certification Mark C for Carbon Footprint – Entity Verification, as represented on the cover page of this verification report.

The SCS Kingfisher Certification Mark increases the recognition of your achievements with your verification.

Please refer to the *SCS Verification and Validation Mark Labeling and Language Guide: Mark C* provided to you by the GHG Verification Program staff for more information about your Mark and usage. Should you have any additional questions regarding your Mark, use, messaging, or other marketing opportunities, please contact the GHG Verification Team or SCS Marketing Staff at NRmarcom@scsglobalservices.com.

Appendix I: Verification Plan

PROJECT PHASE			ACTIVITIES
Approach Phase			
	Client	SCS	
Kickoff Meeting			Introduce audit team, process, review project scope, criteria, and objectives, initial documentation requests
Initial Document Submission			Client provides package of initial documentation to lead verifier for review
Strategic Analysis / Risk Assessment			Collect information on clients GHG system. Assess sources and magnitude of potential errors, omissions, and misrepresentations which require further verification activities
Verification & Evidence Gathering Plan			Develop a plan that details the verification activities, schedule of events, and records to be reviewed
Sample Data Submission			Client provides primary data records and other information requested as part of the verification plan
Verification Phase			
	Client	SCS	
GHG Information System & Controls			Assessment of management and data systems used to generate GHG inventory
GHG Data and Assertion			Assessment of GHG inventory data and assertion for material misstatements
Verification Criteria			Assessment against the requirements specified within the referenced reporting criteria
Findings			Submission to client of any findings including non-conformances (NCR), new information requests (NIR), and/or observations (OBS)
Findings Response & Corrective Actions			Client responds to findings including any required corrective actions.
Review & Close Findings			Review of findings responses, inventory revisions, confirm corrections and close findings
Draft Verification Report & Verification Statement			Draft report and verification statement in preparation for independent review
Independent Review Phase			
	Client	SCS	
Independent Review			Independent review of the assessment by a qualified individual who has not been involved in the audit process
Verification Statement			Finalization of verification statement, including required signatures
Client Communications			Issuance of final verification statement, report, and logos to client.

Appendix II: Evidence Gathering Plan

	Scope 1	Scope 2 (Location)	% of Scope	% YOY Change	Appears Unusual	Intentional Misstatements	Likelihood of Omission	Operational Complexity / Calculation Complexity / Uncertainty	Lack of Controls	Description of Test
Sources of Interest										
Electricity		X	100.0%							Recalculated emissions
Natural gas	X			-2.0%						Recalculated emissions
Diesel Fuel (stationary)	X		99.0%							Recalculated emissions
Diesel Fuel (mobile)	X			8.0%						Recalculated emissions
Jet fuel	X			75.0%						Recalculated emissions
Sites of Interest										
Riyadh Plant	X	X	0.0%		X		X			Issued NIR inquiring as to why Riyadh Plant was removed from GHG inventory in updated version of document.
Kentwood RDC	X		?							Issued NIR inquiring as to why Kentwood RDC has Scope 1 specific activity data omitted from inventory
"Steelcase fleet"	X		4.5%		X					Cross-check EFs against EPA database, issue NIR asking for fuel type to be specified for each vehicle; recalculate emissions.
Processes of Interest										
Market Based calculations		X	100.0%	0.0%					X	Review of REC purchase agreements/VPPA
Estimated Data - Scope 1	X		0.8%						X	Verifier issued NIR asking for list of estimated data, if applicable. Determined % of estimated data by scope.
Estimated Data - Scope 2		X	1.5%						X	Verifier issued NIR asking for list of estimated data, if applicable. Determined % of estimated data by scope.
Data Management - RA vs GHG Inventory	X	X			X		X	X		Compared RA and GHG inventory datasets and determined that Riyadh Plant was included in Resource Advisor Sco1 and 2 summary but removed from GHG inventory summary document. Similarly Kentwood RDC was include in RA Sco1 summary but removed from GHG inventory summary. Issued NIR inquiring about Riyadh Plant and Kentwood RDC facility omissions.

Appendix III: List of Findings

List of Findings

Status	Finding #	Type	Issued Date	Due Date	Date Closed	Standard Reference	Document Reference	Verifier Findings	Client Response	Conclusion
NCRs (Identified error, omission, or misstatement that necessitates a mandatory response and corrective action)										
CLOSED	1	NCR	6/28/2022	7/5/2022	7/11/2022			<p>Regarding GHG Emissions Summary The provided GHG inventory does not provide emissions totals separated by individual GHG. This was requested as part of the initial data submission to SCS, and there is guidance language specific to reporting GHG totals separately. This is non-material related to the overall GHG assertion.</p> <p>Per the Corporate Accounting and Reporting Standard (Revised edition) - March 2004, pg. 63, "A public GHG emissions report that is in accordance with the GHG Protocol Corporate Standard shall include the following information...emissions data for all six GHGs separately (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆) in metric tonnes and in tonnes of CO₂ equivalent."</p>	Now included in tab called "by GHG" in new UPDATED 7.5.22-Final-FY22 Scope 1+2 emissions data.	Confirmed GHG-specific emissions totals updated in GHG emissions data document. However, facility- and scope-specific emissions totals do not match facility- and scope-specific totals on "Summary" tab. See NIR#9. Finding closed.
New Information Request (Mandatory request for additional information)										
CLOSED	1	NIR	6/24/2022	7/1/2022	6/27/2022		"FY22 FINAL Scope 1 & 2 Emissions"; "Final-FY22 Scope 1+2 emissions data"	<p>Regarding Provided Scope 1&2 GHG Summary Documents There are two documents that provide Scope emissions summaries under the "Scope 1 & 2" folder of the provided data folder. One is titled "FY22 FINAL Scope 1 & 2 Emissions" and one is titled "Final-FY22 Scope 1+2 emissions data". The Scope 1 and 2 emissions totals are different on each spreadsheet. Which document represents the dataset to be verified?</p>	A. Cumings email sent 6/27/22: "The 'Final-FY22 Scope 1+2 emissions data' is the correct document, it was meant to replace the FINAL one when we initially submitted, but must've gotten caught in there as well. I have deleted the FINAL one so only the correct one is in the folder."	Verifier will proceed with verifying "Final-FY22 Scope 1+2 emissions data". Finding closed.
CLOSED	2	NIR	6/24/2022	7/1/2022	6/27/2022		"Final-FY22 Scope 1+2 emissions data"; "2021 Harbor Flex and Resource Advisor Assessments"	<p>Regarding Facility List Relevant to Scope 1 & 2 Emission Sources Three unique facility lists with Scope-specific identifiers associated with each facility were provided in the initial data submission; one each on the "Summary" tab and on the "RA report run c57" tab of the "Final-FY22 Scope 1+2 emissions data" workbook, and one on the "Harbor Flex Site List" of the "2021 Harbor Flex and Resource Advisor Assessments" dataset. There are a different number of facilities listed on each site list. Which list is associated with all Scope 1&2 emission sources that fall within the corporate boundary? Please see tab NIR#2 for details.</p>	A. Cumings email sent 6/27/22: "The site list on the far left 'Summary' tab in the table below is the correct list. While the site list from last year ('RA report run 6/5') includes Riyadh, in conversation with our corporate finance team, we found that Riyadh is no longer within our corporate boundary from a financial control perspective. That finding should be states in the summary of scope 1 and 2 emissions tab."	Verifier will proceed with site list specified on "Summary" tab of "Final-FY22 Scope +2 emissions data" workbook. Finding closed.
CLOSED	2a	NIR	6/28/2022	7/5/2022	7/11/2022		"2021 Harbor Flex and Resource Advisor Assessments"	<p>Regarding Relevance of Provided Facility Lists The provided spreadsheet "2021 Harbor Flex and Resource Advisor Assessments" has two tabs with facilities listed on each, "Harbor Flex Site List" and "RA Site List", but the number of facilities listed on each does not match site list on "Summary" tab of the "Final-FY22 Scope 1+2 emissions data" document (see tab "NIR#2a").</p> <p>What is the difference between these facility lists? What does the spreadsheet "2021 Harbor Flex and Resource Advisor Assessments" represent? Is the spreadsheet specific to FY2022 or is it also relevant to reporting facilities for FY2022?</p>	See "NIR#2a" tab for comments. Harbor Flex is a list of all facilities and land, excluding those that have been "completed" (i.e., OLD Dong Guan Plant). The Resource Advisor list is only Scope 1 & 2 facilities. We will need to add the Barcelona Showroom as this is a Scope 1 & 2 facility and must be accounted for as such. New document title "Updated 7.5.22-Final-FY22 Scope 1+2 emissions data" contains final scope 1 and 2 calculation with Barcelona Showroom and new emission factors.	Relevant facility list (Resource Advisor) for Scope 1 and 2 verification is noted. Finding closed.
CLOSED	3	NIR	6/28/2022	7/5/2022	7/11/2022			<p>Regarding Invoice Records for Purchased Electricity (Scope 2) Please provide FY2022 invoices associated with electricity consumption for the facilities listed on tab "NIR3 - ScO2 Invoice Request".</p>	Will provide access to RA. You should receive an email shortly.	Resource Advisor access confirmed. Finding closed.
CLOSED	4	NIR	6/28/2022	7/5/2022	7/21/2022		"Final-FY22 Scope 1+2 emissions data"	<p>Regarding Activity Data for Scope 1 and Scope 2 Location emission sources It is not clear which datasheets are associated with activity data (input data) for Scope 1 and Scope 2 Location emissions calculations. Please specify which of the provided data workbooks contains activity data, in invoice-specific units, separated by fuel type, that drive Scope 1 and Scope 2 Location emissions calculations. Please provide a complete record of activity data if they were not included in initial data submission. Detail any conversions, extrapolations, or standardizations that are applied to invoice-derived activity data prior to CO₂e calculations.</p>	Will provide access to RA. You should receive an email shortly.	Verifier identified relevant activity data in "RA Report" tab. Finding closed.
CLOSED	5	NIR	6/28/2022	7/5/2022	7/11/2022		"2021 Harbor Flex and Resource Advisor Assessments"	<p>Regarding Inventory Omissions/Additions in FY2022 compared to 2021 Does the tab "FY22 New Facilities" on the document "2021 Harbor Flex and Resource Advisor Assessments" represent a list of all facility omissions/additions in FY2022 compared to 2021? If not, please detail all facilities that were omitted/added to the GHG inventory, for all scopes and emission sources, in FY2022.</p>	There were no new Scope 1 and 2 facilities. Everything is updated in the "NIR#2a" tab and the "2021 Harbor Flex and Resource Advisor Assessments" file.	Response noted, finding closed.
CLOSED	6a	NIR	6/28/2022	7/5/2022	7/11/2022		"Final-FY22 Scope 1+2 emissions data"	<p>Regarding Activity Data for Scope 1 and Scope 2 Location emission sources It is not clear which datasheets are associated with activity data (input data) for Scope 1 and Scope 2 Location emissions calculations. Please specify which of the provided data workbooks contains activity data, in invoice-specific units, that drive Scope 1 and Scope 2 Location emissions calculations. Detail any conversions, extrapolations, or standardizations that are applied to invoice-derived activity data prior to CO₂e calculations.</p>	Will provide access to RA. You should receive an email shortly.	Duplicate of Finding NIR#4. Finding closed.
CLOSED	7a	NIR	6/28/2022	7/5/2022	7/11/2022			<p>Regarding Facilities with Estimated vs Invoice-Controlled Data Please specify which facilities have estimated/extrapolated activity data versus invoice-controlled reported totals, if any, for both Scope 1 and Scope 2 Location emission sources. Please detail any estimation/extrapolation methods applied to activity data prior to CO₂e calculations.</p>	Will provide access to RA. You should receive an email shortly.	Clarification needed. See NIR #7b. Finding closed.
CLOSED	7b	NIR	7/21/2022	7/28/2022	7/22/2022		"7.19.22--Final-FY22 Scope 1+2 emissions data"	<p>Regarding Facilities with Estimated Data Verifier is unsure where to locate details regarding estimated data on Resource Advisor.</p> <p>Have any estimations/extrapolations been applied for reporting facilities in FY2022? Does all activity data provided in tab "RA report run 7.19.22" represent invoice controlled data? If any data is estimated, please specify for which facilities.</p>	<p>Not all activity data in the RA report represents invoice controlled data. You are able to identify estimated data by entering RA --> Data Tab --> Data Entry and Tracking --> Search Location. The flags on the boxes indicate whether the data was from an invoice or estimate (blue = invoice, green = estimated). You are also able to tell in the report we sent on 7/15 called "RA Report Invoice-Specific Units" where you can filter by facilities with estimated data.</p> <p>Estimated Data: -All for Barcelona Showroom -Nat Gas (Mar 21, Jan-Feb 22) for Dong Guan Plant (New) -EP (Jan-Feb 22) for Hengood Plant -Nat Gas (Oct 22) for Kentwood Credit Union -EP (Feb 22) for Madrid Plant -EP (Jan-Feb 22) for Nantgarw Plant</p> <p>We have outlined these estimated in column E of the summary tab in the "7.22.22-Final-FY22 Scope 1+2 emissions" document in the submission folder.</p>	Confirmed list of estimated facilities. Finding closed.

Appendix III: List of Findings

Status	Finding #	Type	Issued Date	Due Date	Date Closed	Standard Reference	Document Reference	Verifier Findings	Client Response	Conclusion
CLOSED	8	NIR	6/28/2022	7/5/2022	7/11/2022		"Final-FY2022 Scope 1+2 emissions data" -> "Summary tab"	Regarding Scope 2 Emissions Reported for Kentwood Credit Union The Kentwood Credit Union is specified as being within the reporting boundary for FY2022 from March - November 2021 (closed 11/2021), yet there are no Scope 2 emissions reported for this facility. Please confirm that there was no electricity consumption at the Kentwood Credit Union for the nine-month period the facility was considered to be within the reporting boundary.	There were no Scope 2 emissions during the nine-month period the facility was considered to be within the reporting boundary. The facility was vacant during that time so no energy was consumed.	Client response noted; finding closed.
CLOSED	9	NIR	7/18/2022	7/25/2022	7/21/2022		"UPDATED 7.5.22-Final-FY22 Scope 1+2 emissions data"	Regarding Reported Emissions Totals on "Summary" vs "by GHG" tabs Facility- and scope-specific emissions totals on the "by GHG" tab do not match facility- and scope-specific totals on "Summary" tab on the most-recent Scope 1+2 emissions data workbook. Do these summary tabs assume different units? The "by GHG" tab specifies units as "kg/MMBtu", but the data records are listed in MWh.	Client stated in call on 7/19 that "Summary" tab should have correct consumption totals. Client to provide updated inventory workbook.	Updated inventory workbook provided with corrected totals. Finding closed.
CLOSED	10	NIR	7/18/2022	7/25/2022	7/21/2022			Regarding Fleet Data The tab "Steelcase Fleet" does not specify the type of fuel (diesel, gasoline, LPG) that is used in associated emissions calculations. However, there are 18 unique emission factors listed under Column L, "EPA EF (kgCO2/gallon)", that are assumed for emissions calculations associated with these data.	Client stated in call on 7/19 that copy/paste error was made when inputting mobile combustion emission factors. Fuel type for "Steelcase Fleet" tab is 100% diesel.	Updated inventory workbook provided with emission factors corrected. Finding closed.
CLOSED	11	NIR	7/11/2022	7/21/2022	7/25/2022			Regarding Reporting of Market-based Emissions Steelcase reported Scope 2 Market emissions in EY2020; are Market-based emissions applicable to EY2022, as well? I can only locate data specific to Scope 2 Location activity data and associated calculated emissions. If Market-based instruments are applied to the EY2021 GHG inventory, please describe the methodology for market-based calculations and specify whether any of the following are applied to the inventory: Renewable Energy Credits (RECs), Utility Green Energy Programs, Supplier Specific Emission Factors, and/or Residual Mix Emission Factors.	Client stated in call on 7/19 that Steelcase can claim 100% REC matching for all Scope 2 related activity data. Stated that they would provided REC purchase/Power Purchase agreements related to this claim. Market-based emissions are being reported for FY2022. We have a statement of the Scope 2 emissions under the market based approach in the document "7.22.22-Final-FY22 Scope 1+2 emissions" in the submission folder. We will send the REC information to you asap.	7/21/22: NIR open pending receipt of REC purchase/Power Purchase agreements. 7/25/22: Verifier reviewed REC/VPPA agreements and confirmed that purchased RECs/EAC/ER are sufficient to offset/match all consumed electricity for facilities within corporate boundary. Finding closed.
CLOSED	12	NIR	7/11/2022	7/21/2022	7/22/2022		"7.19.22-Final-FY22 Scope 1,2 emissions data"	Regarding Riyadh Plant and Kentwood RDC Omission from Inventory Summary CO2e emissions totals are provided for Riyadh Plant and Kentwood RDC on the Resource Advisor report data 7.19.22 but are omitted from the GHG inventory summary tab in the Scope 1+2 emissions data document. Why are these facilities omitted from the GHG inventory summary and assertion total?	Riyadh was removed after conversation with Steelcase Asst. Controller Keaton Petro on our financial accounting treatment "We use the equity method of accounting for Riyadh. We record income on our portion of the earnings (49%) as earned and record dividends as received. We do not consolidate any portion of their assets or liabilities on our books." - Because of this, Riyadh would be considered an associate/affiliated company. Under the financial control approach, we would report 0% of the emissions associated with Riyadh. For Kentwood RDC, the scope 2 emissions are included in the calculation, but the scope 1 emissions are produced by the Kentwood Energy Center and would be calculated as part of the Energy Centers emissions.	Riyadh Plant is noted to be outside of corporate boundary as defined by financial control approach. Kentwood RDC confirmed to be accounted for in Scope 2 L; Scope 1 emissions noted to be captured under Kentwood Energy Center. Finding closed.

Appendix IV: Final Calculation Checks

CLIENT CALCULATIONS - GHG						AUDITOR CALCULATIONS - GHG						
Emission Scope	Emission Source	Reporting Unit ID	Activity Data Units	Activity Data Volume (Client)	tCO2e (Client)	Activity Data Volume (Auditor)	tCO2e	Δ Volume	Δ Volume %	Δ tCO2e	Δ tCO2e %	Δ tCO2e % Scope
SCOPE 1	Natural gas	Athens Plant	MMBTU	104,424	5,546	104,424	5,547	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Barcelona Showroom	MMBTU	123	7	123	7	-	0%	0	0%	0%
SCOPE 1	Natural gas	Caledonia Wood Plant	MMBTU	70,793	3,760	70,793	3,760	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Carrollton Smith System Plant (Building B)	MMBTU	1,600	85	1,600	85	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Dong Guan Plant (Closed 06/30/2021)	MMBTU	1,739	92	1,739	92	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Dong Guan Plant (New)	MMBTU	6,457	343	6,457	343	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Grand Rapids GBC and LINC	MMBTU	35,615	1,892	35,615	1,892	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Hengoe Plant (Orangebox)	MMBTU	2,657	141	2,657	141	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Kentwood Credit Union_Closed 11/2021	MMBTU	141	8	141	8	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Kentwood Energy Center	MMBTU	166,922	8,866	166,922	8,866	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Kentwood Fleet Operations	MMBTU	6,579	349	6,579	349	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Kentwood Plant	MMBTU	63,601	3,378	63,601	3,378	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Madrid Plant	MMBTU	30,393	1,614	30,393	1,614	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Meyer May House	MMBTU	301	16	301	16	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Nantgarw Plant (Orangebox)	MMBTU	1,182	63	1,182	63	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Puchong Plant	MMBTU	4,651	247	4,651	247	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Reynosa Plant	MMBTU	25,246	1,341	25,246	1,341	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Rosenheim Plant	MMBTU	11,412	606	11,412	606	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Sarrebourg Plant	MMBTU	14,956	794	14,956	794	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Stribro Plant	MMBTU	7,359	391	7,359	391	-	0%	(0)	0%	0%
SCOPE 1	Natural gas	Wallen House	MMBTU	253	13	253	13	-	0%	0	0%	0%
SCOPE 1	Kerosene-Type Jet Fuel	Hangar- GRR Aviation	GALLON	237,483	2,315	237,483	2,324	-	0%	(8)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Caledonia Wood Plant	MMBTU	12	1	12	1	-	0%	(0)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Dong Guan Plant (Closed 06/30/2021)	MMBTU	55	4	55	4	-	0%	(0)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Dong Guan Plant (New)	MMBTU	1,305	97	1,305	97	-	0%	(0)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Kentwood Fleet Operations	MMBTU	21,139	1,569	21,139	1,570	-	0%	(1)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Pune Plant	MMBTU	40	3	40	3	-	0%	(0)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Rosenheim Plant	MMBTU	197	15	197	15	-	0%	(0)	0%	0%
SCOPE 1	Distillate Fuel Oil No. 2	Tijuana (AMEX) Plant	MMBTU	309	23	309	23	-	0%	(0)	0%	0%
SCOPE 1	Diesel Fuel	Steelcase fleet	GALLON	155,927	1,604	155,927	1,592	-	0%	12	1%	0%
						-	-	-	-	-	-	-
SCOPE 2 - LOCATION	Electricity	Athens Plant	KWH	19,382,400	7,378	19,382,400	7,380	-	0%	(2)	0%	0%
SCOPE 2 - LOCATION	Electricity	Barcelona Showroom	KWH	103,764	21	103,764	21	-	0%	0	0%	0%
SCOPE 2 - LOCATION	Electricity	Caledonia Wood Plant	KWH	22,032,500	11,589	22,032,500	11,592	-	0%	(3)	0%	0%
SCOPE 2 - LOCATION	Electricity	Carrollton Smith System Plant (Building B)	KWH	1,736,794	648	1,736,794	648	-	0%	(0)	0%	0%
SCOPE 2 - LOCATION	Electricity	Dong Guan Plant (Closed 06/30/2021)	KWH	595,620	373	595,620	371	-	0%	2	1%	0%
SCOPE 2 - LOCATION	Electricity	Dong Guan Plant (New)	KWH	4,478,946	2,805	4,478,946	2,788	-	0%	17	1%	0%
SCOPE 2 - LOCATION	Electricity	Grand Rapids GBC and LINC	KWH	12,273,664	6,456	12,273,664	6,457	-	0%	(2)	0%	0%
SCOPE 2 - LOCATION	Electricity	Hangar- GRR Aviation	KWH	133,177	70	133,177	70	-	0%	(0)	0%	0%
SCOPE 2 - LOCATION	Electricity	Hengoe Plant (Orangebox)	KWH	316,988	67	316,988	66	-	0%	1	2%	0%
SCOPE 2 - LOCATION	Electricity	Kentwood Energy Center	KWH	3,133,200	1,648	3,133,200	1,648	-	0%	(0)	0%	0%
SCOPE 2 - LOCATION	Electricity	Kentwood Fleet Operations	KWH	677,600	356	677,600	356	-	0%	(0)	0%	0%
SCOPE 2 - LOCATION	Electricity	Kentwood Plant	KWH	14,902,931	7,839	14,902,931	7,841	-	0%	(2)	0%	0%
SCOPE 2 - LOCATION	Electricity	Kentwood RDC	KWH	6,034,000	3,174	6,034,000	3,175	-	0%	(1)	0%	0%
SCOPE 2 - LOCATION	Electricity	Madrid Plant	KWH	4,736,972	943	4,736,972	939	-	0%	4	0%	0%
SCOPE 2 - LOCATION	Electricity	Meyer May House	KWH	85,710	45	85,710	45	-	0%	(0)	0%	0%
SCOPE 2 - LOCATION	Electricity	Nantgarw Plant (Orangebox)	KWH	839,158	178	839,158	175	-	0%	3	2%	0%
SCOPE 2 - LOCATION	Electricity	Puchong Plant	KWH	2,144,055	1,425	2,144,055	1,420	-	0%	5	0%	0%
SCOPE 2 - LOCATION	Electricity	Pune Plant	KWH	513,382	373	513,382	371	-	0%	2	0%	0%
SCOPE 2 - LOCATION	Electricity	Reynosa Plant	KWH	9,465,400	3,770	9,465,400	3,760	-	0%	11	0%	0%
SCOPE 2 - LOCATION	Electricity	Rosenheim Plant	KWH	4,085,709	1,414	4,085,709	1,408	-	0%	7	0%	0%
SCOPE 2 - LOCATION	Electricity	Sarrebourg Plant	KWH	3,816,273	205	3,816,273	204	-	0%	1	1%	0%
SCOPE 2 - LOCATION	Electricity	Stribro Plant	KWH	5,407,340	2,393	5,407,340	2,384	-	0%	9	0%	0%
SCOPE 2 - LOCATION	Electricity	Tijuana (AMEX) Plant	KWH	6,541,817	2,606	6,541,817	2,598	-	0%	7	0%	0%
SCOPE 2 - LOCATION	Electricity	Wallen House	KWH	13,799	9	13,799	9	-	0%	(0)	0%	0%