

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.

Steelcase Inc. 901 44th St SE
Grand Rapids, MI 49508
USA

Reporting Period: FY2024 (March 1, 2023 - February 28, 2024)

Geographic Boundary: Global

Facilities, physical infrastructure, activities, technologies, and processes:
Approximately 28 manufacturing and office facilities.

GHG Sources, Sinks, and/or Reservoirs:

Scope 1 - natural gas, diesel, gasoline, jet fuel, refrigerants
Scope 2 - electricity

Boundary Method: Financial Control

GHG Gases: CO₂, CH₄, N₂O, HFCs

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
- Positive Verification (Reasonable Assurance) – GHG assertion prepared in all material respects with the reporting criteria
- Negative Verification – GHG assertion was NOT prepared in all material respects with the reporting criteria

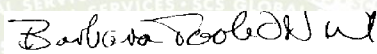
Verification Qualifications

- None

Verified Emissions

| Emissions Summary – Tonnes CO ₂ e | |
|--|----------------------------|
| Scope | Total (tCO ₂ e) |
| Scope 1 | 31,574.17 |
| Scope 2 - Location | 54,010.14 |
| Scope 2 - Market | 0 |
| Scope 3 – Cat 1 – Purchased Goods & Services | 1,116,249.94 |
| Scope 3 – Cat 3 – Fuel & Energy Related Activities | 23,253.00 |
| Scope 3 – Cat 4 – Upstream Transportation & Distribution | 190,638.39 |
| Scope 3 – Cat 5 – Waste Generated in Operations | 6,621.34 |
| Scope 3 – Cat 6 – Business Travel | 7,174.12 |

Lead Verifier



DATE: 05-24-2024

Barbara Toole O'Neil, Lead Verifier, GHG Footprint Verification Program
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Independent Reviewer



DATE: 06-12-24

David Jonas, Director Climate Services
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