

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

901 44th St SE  
Grand Rapids, Michigan 49508  
United States

**Reporting Period:** FY2024 (March 1, 2024 - February 28, 2025)

**Geographic Boundary:** Global

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

Building energy, manufacturing/distribution, private jets, and vehicle fleet, Building Energy (purchased electricity, natural gas);  
Mobile Fleet (gasoline, diesel, LPG); EACs/RECs, refrigerants

### GHG Sources, Sinks, and/or Reservoirs:

Scope 1 – Natural gas, motor gasoline, diesel, LPG, refrigerants  
Scope 2 – Purchased Electricity  
Scope 3 - Cat 1 - Purchased Goods & Services  
Scope 3 - Cat 3 - Fuel & Energy Related Activities  
Scope 3 - Cat 4 - Upstream Transportation & Distribution  
Scope 3 - Cat 5 - Waste Generated In Operations  
Scope 3 - Cat 6 - Business Travel

**Boundary Method:** Financial Control

**GHG Gases:** CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs

**Level of Assurance:** Limited

**Materiality:** +/-5% quantitative threshold for direct and indirect emissions, qualitative based upon requirements specified within referenced 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
- World Resources Institute/World Business Council for Sustainable Development's "Technical Guidance for Calculating Scope 3 Emissions" dated 2013
- CDP Investor 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

Scope	Total (tCO <sub>2</sub> e)
Scope 1	32,542
Scope 2 - Location	53,304
Scope 2 - Market	0

Scope 3 Categories	Total (tCO <sub>2</sub> e)
Cat 1 - Purchased Goods & Services	908,095
Cat 3 - Fuel & Energy Related Activities	22,391
Cat 4 - Upstream Transportation & Distribution	105,775
Cat 5 - Waste Generated In Operations	7,249
Cat 6 - Business Travel	9,073

## Lead Verifier



DATE: 07-23-2025

Melodie Chen-Glasser, Technical Specialist

GHG Footprint Verification Program

Environmental Certification Services

SCS Global Services, 2000 Powell Street, Suite 600,  
Emeryville, CA 94608 USA

## Independent Reviewer



DATE: 7/25/2025

Frank Greene, Technical Reviewer, GHG Footprint Verification Program

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