

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

Verification Scope

Armstrong World Industries Inc

2500 Columbia Ave., Lancaster PA 17603

Reporting Period: 01/01/2019 – 12/31/2019

Geographic Boundary: North America

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

12 sites: includes manufacturing sites and campus (no WAVE sites, this is a JV which is excluded from the assessment boundary)

GHG Sources, Sinks, and/or Reservoirs:

Scope 1 - Natural Gas, Fuel Oil, LPG, Gasoline, Diesel, Fugitive - Refrigerants

Scope 2 - Purchased Electricity, RECs

Boundary Method: Operational 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
- 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

Scope	Total (tCO ₂ e)
Scope 1	213,741
Scope 2 - Location	108,712
Scope 2 - Market	108,119

Lead Verifier

Tavio Benetti

DATE: 06-15-2023

Tavio Benetti, *Lead Verifier, SCS Climate Services
Environmental Certification Services*
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Independent Reviewer

David Jonas

DATE: 06-29-2023

Dave Jonas, *Manager, SCS Climate Services
Environmental Certification Services*
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

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Verification Scope

Armstrong World Industries Inc

2500 Columbia Ave., Lancaster PA 17603

Reporting Period: 01/01/2022 – 12/31/2022

Geographic Boundary: North America

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

15 sites: includes manufacturing sites and campus (no WAVE sites, this is a JV which is excluded from the assessment boundary)

GHG Sources, Sinks, and/or Reservoirs:

Scope 1 - Natural Gas, Fuel Oil, LPG, Gasoline, Diesel, Fugitive - Refrigerants

Scope 2 - Purchased Electricity, RECs

Boundary Method: Operational Control

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- 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 ₂ e)
Scope 1	196,436
Scope 2 - Location	102,543
Scope 2 - Market	87,814

Lead Verifier

Tavio Benetti

DATE: 06-15-2023

Tavio Benetti, *Lead Verifier, SCS Climate Services Environmental Certification Services*
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Independent Reviewer

David Jonas

DATE: 06-29-20223

Dave Jonas, *Manager, SCS Climate Services Environmental Certification Services*
SCS Global Services, 2000 Powell Street, Suite 600,
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