

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, Pennsylvania 17603

**Reporting Period:** 01/01/2023 – 12/31/2023

**Geographic Boundary:** United States, Canada

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

16 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, diesel, gasoline, refrigerants  
Scope 2 - electricity

**Boundary Method:** Operational Control

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

Emissions Summary – Tonnes CO <sub>2</sub> e	
Scope	Total (tCO <sub>2</sub> e)
Scope 1	198,114
Scope 2 - Location	96,862
Scope 2 - Market	85,585

## Lead Verifier

*Tavio Benetti*

DATE: 04-18-2024

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

## Independent Reviewer

*Prachiti Niranjani*

DATE: 05-02-2024

Prachiti Niranjani, Technical Manager, SCS Climate Services  
Environmental Certification Services  
SCS Global Services, 2000 Powell Street, Suite 600,  
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