

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
USA

Reporting Period: 01/01/2025 – 12/31/2025

Geographic Boundary: North America

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

Approximately 23 owned and leased facilities which 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
Scope 2 - Purchased Electricity, EACs / RECs

Boundary Method: Operational Control

GHG Gases: CO₂, CH₄, N₂O, 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
- CDP Investor Information Request
- ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions
- California SB253 (Final requirements from CARB still pending)



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

Scope	Total (tCO ₂ e)
Scope 1	202,148
Scope 2 - Location	102,254
Scope 2 - Market	40,026

Lead Verifier

Tavio Benetti

DATE: 04-17-26

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

Independent Reviewer

Frank Greene

DATE: 4/20/2026

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