



LRQA Independent Assurance Statement

Relating to PPG Industries, Inc. GHG Emissions Inventory for Calendar Year 2021

This Assurance Statement has been prepared for PPG Industries, Inc. in accordance with our contract.

Terms of Engagement

LRQA was commissioned by PPG Industries, Inc. (PPG) to provide independent assurance on its greenhouse gas (GHG) Emissions Inventory (the Report) for the Calendar Year 2021 against the assurance criteria below to a limited level of assurance using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas data. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered PPG's operations and activities globally under its financial control and specifically the following requirements:

- Verifying conformance with:
 - PPG Industries, Inc. Energy and Greenhouse Gas Management System Data collection, Calculation and Reporting Guide March 2022;
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data¹ and
- Evaluating the accuracy and reliability of data and information for only the selected indicators:
 - Direct (Scope 1) and Energy Indirect (Scope 2) GHG emissions.

The Report includes GHG emission from all PPG manufacturing locations globally where PPG maintains at least 50 percent ownership. The Report excludes GHG emissions from research and development centers and distribution centers.

LRQA's responsibility is only to PPG. LRQA disclaims any liability or responsibility to others as explained in the end footnote. PPG's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of PPG.

LRQA's Opinion

Based on LRQA's approach, we believe that PPG has, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance² and at the materiality of the professional judgement of the verifier.

¹ <http://www.ghgprotocol.org/>

² The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



Table 1. Summary of PPG GHG Emissions for Calendar Year 2021

| Scope of GHG emissions | Tonnes CO ₂ e |
|----------------------------------------|--------------------------|
| Scope 1 GHG emissions | 391,121 |
| Scope 2 GHG emissions (Location-based) | 456,427 |
| Scope 2 GHG emissions (Market-based) | 447,491 |

Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewed an overview of the processes used at the corporate level for the management of data and information related to the Scope 1 and Scope 2 emissions;
- Interviewed relevant staff responsible for managing and maintaining data and information and for preparing the Report at the corporate level;
- Reviewed the PPG procedure for defining and collecting Scope 1 and Scope 2 GHG emissions;
- Verified the Scope 1 and Scope 2 GHG emissions for CY 2021 through a review of aggregated level data and information calculation spreadsheets provided by PPG; and
- Verified the Scope 2 renewable energy purchased through review of a purchase agreement and verification of the emission calculations.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is PPG's certification body for ISO 14001, RCMS and ISO 9001. The verification and certification assessments are the only work undertaken by LRQA for PPG and as such does not compromise our independence or impartiality.

Signed

Dated: April 14, 2022

Andrea M. Bockrath
LRQA Lead Verifier
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