Independent Assurance Statement

15th September 2026

Assurance brief

RISE UK has been engaged by RPM International Inc. (RPM International) to perform a limited assurance of their FY2025 Scope 1 and Scope 2 greenhouse gas (GHG) inventory. In particular, the scope of the assurance provided is focused on the acquisition, processing and aggregation of the activity data information necessary to compile the inventory, namely:

- Electricity consumption data for each site
- Consumption of natural gas for each site
- Consumption of other fossil fuels at each site, namely diesel, fuel oil/gas oil and propane

In addition, the assurance covered the selection of emission factors applied to convert the activity data into GHG emissions, measured in CO_2equivalents.

Independence of the assurance provider

RISE (Research Institutes of Sweden) is an independent, state-owned research, technology and consulting organisation with 3,000 employees engaging with and supporting all types of industries. Between them, our divisions cover a diverse range of sectors and services.

RISE does not provide any other related consultancy support to RPM and can therefore confirm its independence from RPM for the purposes of providing the contracted assurance.

Responsibilities

RISE's responsibility was to provide limited assurance with respect to the process of gathering and processing the activity data that underpins RPM's Scope 1 and Scope 2 GHG inventory and for validating the appropriateness of the emission factors applied. RISE was not responsible for checking the accuracy of measuring and monitoring equipment (e.g., onsite meters) used to generate the underlying datasets. In most cases, the metering equipment is provided by and calibrated by the utility provider

Approach

The limited assurance engagement was conducted in accordance with the requirements of ISAE 3000 and ISAE 3410. The greenhouse gas (GHG) inventory has been evaluated against the criteria set out in ISO 14064-1:2018 *Greenhouse gases — Part 1: Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*.

The following procedures were performed:

- Review of the overall dataset: RPM provided a MS Excel spreadsheet containing all the data applied in the compilation of the Scope 1 and Scope 2 GHG inventory. This included for each RPM site: monthly electricity consumption data; monthly natural gas consumption data (where applicable); monthly consumption data for other fossil fuels (where applicable). The dataset was appraised for plausibility considering the expected energy consumption for the types of operations undertaken at the different locations (manufacturing, distribution centres, administrative offices). Any outlying data points were subject to additional scrutiny to ascertain the validity of the data reported. Month-by-month consumption data were assessed and any trends and inconsistencies were investigated. The emission factors applied for fuel consumption and for location-based and market-based electricity were validated.
- Data trail audit: a virtual audit was conducted over the course of three TEAMS calls to follow the audit trail for a representative sample of ten sites (approximately 3% of all sites). The sites were chosen to cover a suitable mix of manufacturing, distribution centres and administrative office sites; a balance of North American, European and Rest of Worlds sites; a mix of owned and leased sites. For these sites, the original consumption data source (e.g., utility bills) were identified. The data was followed through any data processing (e.g., conversion from m^3, kWh, etc to therms). For each site, consumption data was checked and validated for a selection of at least three months across the year, and this was checked against the data recorded in the internal database. Internal quality assurance procedures and plausibility checks were described. It was ascertained that there is a high level of correspondence between the original data and the data reported.

Assurance conclusion

RISE UK has undertaken a limited assurance of the acquisition, processing and aggregation of the quantitative data necessary to calculate RPM's Scope 1 and Scope 2 GHG inventory. This data is the basis for RPM's Carbon Disclosure Project submission and will form the basis of their reporting under the requirements of The Climate Corporate Data Accountability Act.

As a result of the limited assurance exercise undertaken:

Based on the datasets and calculations reviewed and the procedures performed during virtual site audits, nothing came to the attention of the assurance provider to indicate that the Scope 1 and Scope 2 GHG inventory is misstated.

Signed and dated:



Michael Sturges, 15th September 2026

Assurance Consultant, RISE