

The Sherwin-Williams Company – SASB Index

Sherwin-Williams is reporting to the Sustainability Accounting Standards Board (SASB) Standards to bring industry-specific rigor to our sustainability disclosure. We are reporting to the Chemicals standard that most closely aligns with the business.

Accounting Metric

Topic	Accounting Metric	Category	Unit of Measure	Code	2023 Response
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Quantitative	metric tons (t) CO ₂ e, Percentage (%)	RT-CH-110a.1	2023 Sustainability Report > Total Scope 1 and 2 CO ₂ e Emissions, page 20; Investor Sustainability Summary, page 77 Currently, no portion (0%) of our emissions is under emissions-limiting regulations.
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	RT-CH-110a.2	2023 Sustainability Report > Emissions and Energy, pages 19-20
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Quantitative	metric tons (t) CO ₂ e, Percentage (%)	RT-CH-120a.1	(1) In 2023, we emitted 5,138 metric tons of NO _x . (2) In 2023, we emitted 319 metric tons of SO _x . (3) Across our manufacturing and blending facilities, 1,603 metric tons of VOCs were emitted in 2023. (4) Sherwin-Williams is not a significant emitter of HAPs.
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Quantitative	Megawatt hours (MWh), Percentage (%)	RT-CH-130a.1	2023 Sustainability Report > Total Energy Consumption, page 21; Investor Sustainability Summary, page 78

The Sherwin-Williams Company – SASB Index, Continued

Accounting Metric

Topic	Accounting Metric	Category	Unit of Measure	Code	2023 Response
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic metres (thousand m ³), Percentage (%)	RT-CH-140a.1	2023 Sustainability Report > Using Water Mindfully, page 27; Investor Sustainability Summary, page 78 According to WRI Aqueduct, 24% of Sherwin-Williams total production comes from facilities currently in areas of high water risk.
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	RT-CH-140a.2	CDP Water Security 2023 W2.2 The Company has thousands of locations globally, and, like other multinational corporations, experiences occasional allegations of noncompliance with water discharge regulations and permits. In those cases, the Company works with applicable authorities to resolve any allegations of noncompliance to the mutual satisfaction of the parties. We had four (4) documented incidents of noncompliance associated with water quality permits, standards and regulations initiated in 2023. These issues were addressed and corrected with the agency.
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	RT-CH-140a.3	CDP Water Security 2023 W4 Sherwin-Williams assesses risk factors that may materially and adversely affect our business, results of operations, cash flow, liquidity or financial condition. Using the World Resources Institute (WRI) Aqueduct water risk tool, we observed which major manufacturing and distribution facilities were located in water-stressed regions (having a “High” or “Extremely High” overall water risk as determined by the tool). Substantive impact related to water issues would depend on how much product is produced or distributed from that facility, the availability and cost of water, and our ability to move production to other regions. According to WRI Aqueduct, 24% of Sherwin-Williams’ total production comes from facilities currently in areas of high water risk. The Company has a robust Global Supply Chain organization that maintains contingency plans where production, distribution and sales from an impacted site can be transferred to other facilities if necessary. Sherwin-Williams has not experienced market pressures or impact from a water-related issue at this time; however, it will continue to monitor future water demands, policies and stakeholder feedback. Traditionally, companies in our supply chain have provided value to the market in response to market demand. In this case, water as a scarce raw material commodity has not traditionally impacted our operations directly.
Hazardous Waste Management	(1) Amount of hazardous waste generated, (2) percentage recycled	Quantitative	metric ton (t) Percentage (%)	RT-CH-150a.1	2023 Sustainability Report > Waste and Recycling Summary, page 25
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and Analysis	n/a	RT-CH-210a.1	2023 Sustainability Report > Community, page 41

The Sherwin-Williams Company – SASB Index, Continued

Accounting Metric

Topic	Accounting Metric	Category	Unit of Measure	Code	2023 Response
Workforce Health and Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	RT-CH-320a.1	2023 Sustainability Report > EHS Program, page 31; Investor Sustainability Summary, page 80 Zero fatalities for direct employees and contract employees
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Discussion and Analysis	n/a	RT-CH-320a.2	Global Environmental, Health and Safety Policy 2023 Sustainability Report > Environmental, Health and Safety Management, page 28
Product Design for Use-Phase Efficiency	Revenue from products designed for use phase resource efficiency	Quantitative	Presentation Currency	RT-CH-410a.1	We do not currently track this quantitative data, given that the majority of the environmental impact of our products results from raw material extraction and not the use phase. 2023 Sustainability Report > Building on the Good at Every Step, page 13
Safety and Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Quantitative	Percentage (%) by revenue Percentage (%)	RT-CH-410b.1	2023 Sustainability Report > Building on the Good at Every Step, page 13
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	Discussion and Analysis	n/a	RT-CH-410b.2	2023 Sustainability Report > Building on the Good at Every Step, pages 13-14
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage (%) by revenue	RT-CH-410c.1	None of our products contain GMOs.
Management of the Legal and Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	RT-CH-530a.1	Code of Conduct , pages 12-13 Sherwin-Williams does not have a political action committee and does not use corporate funds to contribute to any federal, state or local candidates, political parties or other political committees. Our Government Affairs team facilitates Sherwin-Williams' global participation in the public policy-making process, including with respect to issues that affect our employees, customers and business operations and objectives, as well as the paint and coatings industry in general.
Operational Safety, Emergency Preparedness and Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number, Rate	RT-CH-540a.1	2023 Sustainability Report > Ensuring Process Safety, page 33
	Number of transport incidents	Quantitative	Number	RT-CH-540a.2	2023 Sustainability Report > Driving a Safe Fleet, page 33

Activity Metric

Activity Metric	Category	Unit of Measure	Code	2023 Response
Production by reportable segment	Quantitative	Cubic metres (m ³) or metric ton (t)	RT-CH-000.A	Please see pages 6-13 of our 2023 Annual Report for information regarding our reportable segments.