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Independent Accountants' Review Report

To the management of The Sherwin-Williams Company,

We have reviewed The Sherwin-Williams Company's accompanying schedule of select sustainability indicators (the "Subject Matter") as presented in Appendix A for the year ended December 31, 2025, in accordance with the criteria also set forth in Appendix A (the "Criteria"). The Sherwin-Williams Company's management is responsible for the Subject Matter in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of The Sherwin-Williams Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances.

As described in Appendix A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

The information included in The Sherwin-Williams Company's 2025 Building on the Good Sustainability Report and accompanying appendices, other than the Subject Matter, has not been

subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedule of select sustainability indicators, included in Appendix A, for the year ended December 31, 2025, in order for it to be in accordance the Criteria.

Ernst + Young LLP

Cleveland, OH
May 12, 2026

Appendix A:

Management’s Schedule of the Subject Matter and Criteria

The Sherwin-Williams Company Schedule of Select Sustainability Indicators For the Year Ended December 31, 2025			
Metric ¹	Reported Value	Unit of Measure ²	Criteria
Scope 1 (Direct) Greenhouse Gas (GHG) emissions ³	418,358	Metric tonnes of carbon dioxide equivalent (mtCO ₂ e)	“The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)” including the “GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)” published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) (collectively, the GHG Protocol)
Scope 2 (Indirect) GHG emissions: Location-based method (LBM)	252,391	mtCO ₂ e	
Scope 2 (Indirect) GHG emissions: Market-based method (MBM) ⁴	134,860	mtCO ₂ e	

Organizational and Operational Boundaries

The reporting boundary for the Schedule of Scope 1 and 2 GHG emissions is The Sherwin-Williams Company (Sherwin-Williams), globally⁵, and includes manufacturing and distribution sites, stores, branches, facilities, offices, laboratories and fleet operations. Sherwin-Williams utilizes the operational control approach, as defined by the GHG Protocol, to establish the relevant operations for the purpose of Scope 1 and 2 GHG emissions reporting. Sherwin-Williams defines operational control as having the authority to introduce and implement operational policies over an asset or a location. In Sherwin-Williams operational boundary, Scope 1 GHG emission sources include emissions from stationary combustion, mobile combustion, process emissions and fugitive emissions. Scope 2 GHG emission sources include emissions from purchased electricity, purchased steam and mobile emissions from electric vehicles.

Sources of emissions factors and global warming potentials

Gases included in the reporting boundary for Scope 1 and 2 GHG emissions are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and Hydrofluorocarbons (HFCs). Sherwin-Williams reviewed all potential sources and found no direct or indirect emissions of perfluorocarbons (PFCs), Sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

Metric	Emissions Factors	Global Warming Potentials
Scope 1 GHG Emissions	US Environmental Protection Agency (EPA) Emissions Factors Hub (Pub. January 2025)	Global Warming Potentials from the United Nations Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) ⁶
Scope 2 GHG Emissions (LBM and MBM)	US EPA eGRID2023 (Pub. June 2025) International Energy Agency Electricity (IEA) Emissions Factors 2025 (Pub. September 2025)	

Note on Non-financial Reporting

Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

¹ The disclosed values in this schedule are calculated based on a combination of actual activity data and estimated activity data using reasonably available information. Due to the timeline of reporting, the majority of December 2025 activity values and related GHG emissions are estimated. Estimates are based on prior-year actual activity where available, or current-year average activity adjusted for seasonality where relevant. Site-type averages are applied in instances where site-specific data is unavailable.

² The majority of Scope 1 and Scope 2 emissions, which are reported in CO₂e, are attributable to CO₂.

³ For fleet operations where actual fuel consumption cannot be obtained, Sherwin-Williams estimates fuel consumption based on mileage traveled and fuel economy based on vehicle type and region.

⁴ Sherwin-Williams Scope 2 MBM emissions reflect the use of renewable energy certificates (RECs) primarily associated with wind energy generated through a virtual power purchase agreement (VPPA). The emissions data also accounts for a small amount of on-site solar generation, power purchase agreements and direct procurement of renewable energy. Energy attribute certificate emission factors are applied to 290,388 MWh of energy consumption. Grid-average emission factors are applied to the remaining balance. Market-adjusted emission factors are not available or have not been estimated to account for voluntary purchases, and this may result in double counting between electricity consumers.

⁵ The reporting boundary does not include locations associated with the acquisition of BASF SE’s Brazilian decorative paints business, Suvinil, acquired on October 1, 2025. Sherwin-Williams estimated the associated Scope 1 and 2 emissions associated with Suvinil to be immaterial to the overall footprint.

⁶ The IEA emission factors include IPCC AR6 Global Warming Potentials. Sherwin-Williams uses IPCC AR5 Global Warming Potentials throughout the rest of the inventory.