



Safeguarding Human Rights at Owens Corning

Published May 31, 2024

Purpose of this report

This supplement has been prepared to summarize Owens Corning's global policies and procedures with respect to safeguarding human rights and decent working conditions and provides information on the implementation and results of Owens Corning's human rights due diligence.¹ The scope of this document includes information from the 2023 financial year ending December 31, 2023, and is representative of Owens Corning's global sites and activities and equally applicable to Owens Corning's Canadian operations.²

About Owens Corning

Owens Corning is a global building and construction materials leader committed to building a sustainable future through material innovation. Its roofing products and systems enhance curb appeal of people's homes and protect residential and commercial buildings. Its insulation products are designed to conserve energy and improve acoustics, fire performance, and increase comfort in the spaces where people live, work and play. Its fiberglass composites make thousands of products lighter, stronger, and more durable. The business is global in scope, with operations in 30 countries, and human in scale, with approximately 18,000 employees and longstanding, local relationships with its customers. Founded in 1938 and based in Toledo, Ohio, Owens Corning recorded net sales in 2023 of \$9.7 billion.³ For more information see the [Owens Corning Website](#).

In 2023, Owens Corning's supply chain was composed of over 17,000 suppliers accounting for \$5.6 billion in annual spend. The majority of our suppliers are spread out across 19 countries with notable spending in USA, China, India, Canada, Mexico, France, and Finland. For more information about the Owens Corning Supply Chain see the [Owens Corning's 2023 Sustainability Report](#) in the Supply Chain chapter.

In 2023, Owens Corning operated 6 manufacturing facilities in Canada with 507 total employees. Facilities included Edmonton, Alberta (insulation); Toronto, Ontario (insulation); Valleyfield, Quebec (insulation); Guelph, Ontario (composites), Dorval, Quebec (roofing) and Mission, British Columbia (roofing). For more information see the [Owens Corning Canada website](#).

¹ This disclosure has been developed in accordance with the *Norwegian Transparency Act* section 5 requirements as well as Canada's *Bill S-211 Fighting Against Forced Labour and Child Labour in Supply Chains Act*. This report leverages content also disclosed in [Owens Corning's Slavery and Human Trafficking Statement](#) that complies with the *California Transparency in Supply Chains Act of 2010* and *The U.K. Modern Slavery Act of 2015*.

² The legal entities required to file a report in Canada according to the Canada Bill S-211 *Fighting Against Forced Labour and Child Labour in Supply Chains Act* are: Owens Corning Celfortec Canada GP Inc. (839025756RC0001), Owens Corning Composite Materials Canada GP Inc. (842450363RC0002), Owens Corning Insulating Systems Canada GP Inc. (840419329RC0001), Owens Corning Canada GP Inc. (842450165RC0001), Owens Corning InterWrap Canada GP Inc. (795247683RC0001).

³ 2023 statistics from the Owens Corning Annual Report

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At Owens Corning, we define sustainability to include environmental, social and governance (ESG) concepts such as environmental compliance, product stewardship, personal safety, human rights, and the environmental and social impacts of our global operations and the products we make and sell.

Our Commitment to Human Rights

Owens Corning is committed to protecting the rights of people where we operate and to ensure they are treated with dignity and respect. Owens Corning is guided by the Ten Principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work.

Owens Corning does not and will not employ forced, slave, child, convict, or bonded labor. In addition, Owens Corning will not knowingly engage a supplier or distributor, or enter into a joint venture with an organization, that directly or indirectly, employs forced labor, child labor or employs persons who were trafficked into employment.

Human Rights Governance

Policies and Governing Documents

The Owens Corning Human Rights Policy was implemented in 2015 and outlines specific commitments related to non-discrimination & equal opportunities, child labor, Indigenous People's traditional and land rights, forced labor, child labor, employment standards, compensation and working conditions, freedom of association and collective bargaining, workplace security, safety, health, environmental and product stewardship, non-harassment, and privacy for employees and stakeholders.

Our Human Rights Policy applies to all Owens Corning employees (full time, part time, agency, or contractors), the entities that we own, the entities in which we hold a majority interest (including joint ventures), facilities that we manage and franchises or branded operations. The policy includes standing policies, as noted, and addresses areas of human rights where no policy previously existed.

Human Rights elements are also addressed in the [Owens Corning Code of Conduct](#). Owens Corning is committed to working with and encouraging our suppliers, customers, and other business relationships to uphold the principles of our Human Rights Policy and Code of Conduct and to adopt similar policies within their businesses.

The [Owens Corning Supplier Code of Conduct](#) applies to our suppliers and is aligned with the expectations and commitments in our overarching Human Rights Policy. Owens Corning seeks to partner with businesses that share our commitment to human rights. We expect our suppliers, customers, and other businesses around the world to uphold the principles in our Human Rights Policy. We also expect them to adopt similar policies in their business practices and within their own relationships with subcontractors and others.



Our Supplier Code of Conduct holds all entities that directly provide goods or services to Owens Corning accountable to applicable laws and principles of ethical business. The Supplier Code of Conduct is explicitly consistent with our Human Rights Policy and includes, for example, expectations related to human trafficking and the sourcing of conflict minerals.

Our Supplier Code of Conduct prohibits Owens Corning suppliers from the use of child or forced labor, and human trafficking, and requires compliance with all applicable laws, rules, and regulations in all locations where they conduct business. Owens Corning policy permits a range of measures up to and including termination of a supplier for violation of the Supplier Code of Conduct. This would include non-compliance with our company standards regarding slavery and trafficking.

Our Supplier Code of Conduct prohibits the employment of persons who were trafficked into employment on the Supplier's premises or engage in human trafficking, as defined in Article 3 of the Protocol to Prevent, Suppress and Punish Trafficking in Persons Especially Women and Children, supplementing the United Nations Convention against Transnational Organized Crime.

Owens Corning will not knowingly engage a Supplier that directly or indirectly through a third-party employs child labor on the Supplier's premises. We define "child labor" as work or service extracted from anyone under the age of sixteen (16), or the age for completing compulsory education in that country, whichever is higher. Owens Corning supports the participation in legitimate workplace apprenticeship programs for young workers between the ages of sixteen (16) and eighteen (18), as long as they comply with all applicable laws and are consistent with Articles 6 and 7 of the ILO Minimum Age Convention No. 138 on vocational or technical education and light work. If children below the legal working age are found in the workplace, suppliers are expected to take measures to remove them from work and to help seek viable alternatives and access to adequate services and education for the children and their families.

Organizational Structure and Responsibilities

Owens Corning's Board of Directors (Board)⁴ consists of one executive director and nine independent non-executive directors and has the oversight responsibility of the management of the company. Oversight, guidance, and direction on sustainability matters – including our 2030 sustainability goals – are provided by the Board, who oversee management's execution of our sustainability strategy. In addition, the Board committees maintain oversight of management's responsibilities for issues relevant to their respective areas. These include the Audit Committee's oversight of legal and regulatory compliance and the Governance and Nominating Committee's oversight of Board structure and stockholder rights. The Board committees periodically provide reports concerning these sustainability matters to the entire Board. In addition, the Audit Committee and the Board as a whole retain some oversight responsibility for environmental, health, and safety (EHS) risks. Directors are expected to provide oversight, guidance, and direction on sustainability issues and opportunities that potentially impact our reputation and long-term economic viability.

The Chief Executive Officer (CEO) holds the responsibility for managing sustainability risks, supported by the Executive Committee, which is accountable for ensuring risk management processes are in

⁴ The Board refers to the public company board of Owens Corning and not the associated Boards of any Owens Corning subsidiary.



place and effectively managing mitigation efforts related to identified impacts. The CEO and Executive Committee report to the board on a quarterly basis.

Owens Corning's Senior Vice President and Chief Sustainability Officer (CSO) and Executive Vice President General Counsel are responsible for the detailed implementation processes related to human rights management including risk-assessments, audits, and training. Owens Corning created the CSO role in 2007 to underscore the essential role of sustainability in our overall operations. The CSO reports directly to the CEO and is responsible for our compliance with legal and company requirements related to environmental, safety, health, and sustainability.

Owens Corning's Vice President of Sourcing oversees the implementation of our Supplier Code of Conduct. Our Sourcing and Supply Chain Leaders are responsible for managing human rights issues among our suppliers. They use our Supplier Code of Conduct as a reference to select suppliers, measure their performance, conduct training, and assess risks.

Approach to Human Rights Due Diligence

Owens Corning undertakes ongoing due diligence in alignment with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises to identify, prevent, mitigate, and account for actual or potential adverse impacts on human rights and decent working conditions and provide for or co-operate in remediation where required.

Owens Corning utilizes several mechanisms to assess potential and actual impacts on the environment and society including audits, risk assessments, surveys, and impact assessments.

Internal Audits

Our environmental, health, and safety (EHS) audit processes include on-site assessments, in which our team proactively evaluates facilities for a range of risks, including human rights elements. In our last EHS audits, conducted in 2023, we performed human rights assessments on five sites, examining documented evidence and observing operations where needed. These human rights assessments included U.S. sites representing two of the three Owens Corning business units. All the sites assessed had some type of mitigation plan to address health and safety. High-risk findings are tracked to completion in a corporate findings repository. All risk findings are required to be closed.

There were zero issues identified through EHS human rights audits in 2023. In addition to their standard audit process, our Internal Audit team also conducts visual inspections covering forced labor, child labor, unsafe working conditions, and other human rights issues in their on-site assessments. This helps ensure that our workplaces reflect the highest human rights standards, as well as best practices for health and safety for our employees, contractors, and visitors. In 2023, the Internal Audit team conducted 18 internal audits that included a review of human rights risk.

Prioritizing Suppliers Using ESG Risk Scoring

Our approach to prioritizing suppliers empowers us to emphasize the importance of sustainability throughout our value chain by enabling us to consider sustainability risk exposures. We have developed a sustainability risk scoring framework based on the risk atlas developed by S&P Global

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Rating. All suppliers receive a rating, and high-risk suppliers are automatically included in the segmentation process.

In this approach, we assign a sector risk score based on the commodity that the company supplies to Owens Corning. This score encompasses associated environmental and social risk criteria. In addition, a regional risk score, embodying governance characteristics, is assigned to a supplier's country. These scores are then combined to determine an overall sustainability risk score. For suppliers that provide multiple commodities to Owens Corning, and therefore have multiple sustainability risk scores, we select the highest of their risk scores to ensure a more conservative representation of these suppliers.

New Supplier Screenings

In line with the Supplier Code of Conduct, in 2023, over 6,400 new suppliers were onboarded and 100% were evaluated for a range of issues, including environmental and social criteria such as human rights and labor practices labor practices.

Supplier Visits and Evaluations

Owens Corning sourcing and supply chain professionals evaluate existing and potential suppliers using either on-site visits and/or supplier assessment surveys. Both evaluations include questions about the Owens Corning Supplier Code of Conduct, which includes our expected standards on a range of social criteria, including discrimination, child labor, forced labor, human trafficking, the right to collective bargaining, and the right to freedom of association, as well as safety and environmental policies. Owens Corning does not currently employ independent third parties or conduct unannounced audits but is evaluating these options as our supply chain sustainability program evolves.

In 2023, Owens Corning revised our annual supplier sustainability survey, adding a greater focus on such key topics as human rights, environmental management, and governance. We received 159 responses from our segmented list of suppliers, accounting for 24% of our total spend. Owens Corning also uses these assessments to identify and gauge impacts and risks as they relate to our suppliers' commitments to human rights, community contributions, and environmental management as outlined in our Supplier Code of Conduct.

Of the suppliers surveyed in 2023, we have received 159 responses, with an overall response rate of 44%. Of the suppliers that responded over this period:

- 95% of suppliers surveyed reported that they meet the standards set by our Supplier Code of Conduct. Those that could not say that they comply are listed as high risk, and follow-up management is in place. This percentage also includes manual research into suppliers' codes of conduct. Owens Corning also surveys suppliers about their policies and goals related to sustainability and safety.
- 81% of suppliers surveyed have organizational goals and policies for safety, and 74% of suppliers surveyed have organizational goals and policies related to sustainability. Many of the companies report on their goals and policies internally and externally, and some publish their data at least annually.
- 63% of suppliers surveyed have policies in place regarding labor practices and human rights.
- 50% of suppliers surveyed have policies in place that prohibit forced or child labor.

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The process also evaluates the supplier's treatment of contracted labor, women, and children. In India, the Owens Corning Sourcing team also has a Supplier Quality Engineer, whose role involves auditing supplier operations, specifically looking for aspects such as product quality and safety in the supplier's workplace. In 2023, 12 supplier quality audits were conducted.

Our Human Rights Policy has become part of our due diligence for potential acquisitions, which are a key element of our growth strategy. This process involves reviewing labor and human rights policies and practices and assessing risks, including evaluating any potential impacts on vulnerable populations such as tribal lands and Indigenous People.

Due Diligence Processes

Given recent reports of concerns in the mining sector, Owens Corning enhanced its methodology to evaluate risk in this area since Owens Corning relies on the mining of raw materials to manufacture our products. Since mining has a high exposure to human rights risks related to labor, social, environmental, and health and safety topics, we conducted an in-depth assessment on mining companies providing minerals to Owens Corning in 2023. Owens Corning received materials from 128 mines in 20 different countries, operated by 89 different mining companies.

Using the S&P Global Risk Atlas, we identified 10 "high-risk" countries according to their environmental, social, and governance risk methodology to narrow our focus. Within the 10 "high-risk" countries, there were 27 mines operated by 23 companies. Using this group of companies and mines, we reviewed our 2022 Supplier Sustainability Survey results, conducted a media scan with human rights keywords, and reviewed publicly available data using the Datamaran software to narrow down our assessment to engage with 19 mines operated by 15 companies. Based on these results, we prioritized a first phase of engagements with five companies in 2023 to understand more about their sustainability performance and human rights management practices. Of the five companies prioritized for engagement, some key observations from the assessment were:

- Each of the five companies were flagged as not disclosing information regarding their efforts to eradicate slavery and human trafficking.
- Two of the five companies reported they did not have explicit policies to prevent forced labor.
- Two of the five companies reported to have no formal responsible recruitment initiatives.

Through the assessment and subsequent engagements with the high priority suppliers, we were able to validate management practices, review documentation, and discuss opportunities for improvement. Based on additional information provided from the high priority companies, Owens Corning was able to validate that the risks identified were sufficiently mitigated. This assessment and subsequent engagements will continue to inform further due diligence activities in 2024, including a review of the other mining companies not prioritized in 2023.

Risk Analysis and Mitigation

Human Rights Assessment

Beginning in 2023 and completing in early 2024, Owens Corning engaged the consulting company BSR to conduct a corporate human rights assessment (HRA) of Owens Corning's value chain. The scope of this assessment included upstream suppliers, transportation providers, Owens Corning's operations as well as downstream customers and contractors.

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The objective of the HRA was to help Owens Corning better understand the human rights landscape where we are operating and allowing us to strategize key areas to focus moving forward. The assessment used the United Nations Guiding Principles as the foundation for mapping relevant risks and prioritizing salient topics based on the scope, scale, remediability and likelihood of the potential impacts on rights-holders. Interviews were conducted with internal and external stakeholders representing perspectives from North America, Europe, and Asia Pacific as well as insights from global human rights related non-governmental organizations.

BSR worked with a list of 20 potential priority human rights issues based off several international human rights instruments including the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR). Through their analysis, BSR prioritized 10 human rights issues mapped across the Owens Corning value chain and classified them according to the salience criteria. Owens Corning's prioritized salient human rights risks are:

1. Health and Safety
2. Working Conditions
3. Forced Labor, Modern Slavery, and Human Trafficking
4. Child Labor and Juvenile Work
5. Access to Grievance Mechanisms and Remedy
6. Discrimination and Harassment
7. Community Engagement
8. Environmental Stewardship
9. Freedom of Association and Collective Bargaining
10. Privacy for Employees and Stakeholders

Using this prioritized list of risks, Owens Corning has begun to build out risk management plans aimed at increasing supplier, end-user, and stakeholder engagement, updating internal governance mechanisms, and strengthening grievance mechanisms.

Management of Impacts and Remediation Activities

In 2023, we identified at one of our locations in France, one individual under the age of 16 being employed through a vocational program. This employment relationship was in compliance with local law and International Labour Organization principles; however, it was inconsistent with our more restrictive Human Rights Policy. After learning of the issue, Owens Corning took several remedial actions. Our Human Rights Policy was updated in October 2023 to eliminate any ambiguity that, without exception, no person under the age of 16 may be employed by Owens Corning. We increased the frequency of compliance reviews for all employees under 18 years of age. Our Chief Human Resources Officer re-emphasized adherence to our global Human Rights Policy. Additionally other actions were taken including requiring refresher education and training of our Human Resource employees, and implementing a systems solution that provides stringent and proactive checks within our Human Resources system.

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Stakeholder Engagement

Owens Corning interacts with a wide range of stakeholders on a regular basis including investors, customers, suppliers, community members, trade associations, and non-governmental organization (NGOs), to name a few. Through these engagements, we seek to discuss our efforts accurately and transparently, understand concerns, and work together for solutions. To better understand our stakeholders' expectations and priorities, we actively engage and consult with individuals, groups, and organizations that are impacted by our business operations.

We invite stakeholders to communicate with us on any economic, environmental, or social topic related to our business. Owens Corning leverages a variety of channels to receive feedback from stakeholders including several options available on [our website](#) to submit questions or concerns related to company products and activities. Stakeholders can submit their concerns of potential misconduct (anonymously, if desired) to our Business Conduct Council through a confidential helpline (1-800-461-9330) or web portal which are operated by a third-party service provider.

The collective stakeholder input helps inform the Board's identification and management of economic, environmental, and social matters, as well as their impacts and opportunities, to help the board fulfill its oversight duties.

Training

In 2023, 8,610 employees, which make up about 48% of our employees worldwide, collectively received 4,733 hours of human rights training.

To further reinforce the importance of human rights among our people, Owens Corning initiated a training program on forced labor, child labor, and modern slavery. This training was administered to all 117 Sourcing department employees in 2023. This year's content updates relate to human rights, providing key identifiers related to such concerns as human trafficking and modern slavery. Through this training, participants are trained to:

- Recognize the different forms of modern slavery and human trafficking
- Understand the main commitments in our Human Rights Policy, our Code of Conduct, and our Supplier Code of Conduct
- related to modern slavery, forced labor, and human trafficking
- Identify potential signs of modern slavery
- Take action when a potential situation related to modern slavery becomes apparent

In North America, 100% of security personnel, including those employed by third-party companies, had received formal human rights training as of December 31, 2023.

Focus in 2024 and beyond

To continually improve our due diligence systems and process, we will focus on initiating the following efforts related to human rights and decent working conditions in 2024 and beyond:

- Updating policies and procedures related to human rights management.
- Strengthening governance of human rights through mechanisms such as our Responsible Supply Chain Steering Committee.
- Launch new training programs related to human rights.

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- Leverage our human rights saliency assessment to prioritize and mitigate specific risks throughout our value chain.
- Strengthening the supplier risk assessment processes related to human rights.
- Conducting human rights risk assessment for high-risk suppliers and jurisdictions.

Contact us

If you have an inquiry related to our human rights performance, please use our Sustainability Inquiry email address (sustainability@owenscorning.com). Please include - "Human rights info request" in the subject line to ensure your question reaches the appropriate team.

Attestation

In accordance with the requirements of Canada's Bill S-211 Fighting Against Forced Labour and Child Labour in Supply Chains Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Jan Coerts
Director, Dutch OC Cooperatief Invest U.A.
May 29, 2024

A handwritten signature in black ink, appearing to read 'Jan Coerts'.

I have the authority to bind:
Dutch OC Cooperatief Invest U.A. and the applicable subsidiaries.

Asha Burry
Director and President of Canadian entities listed below
May 29, 2024

A handwritten signature in blue ink, appearing to read 'Asha Burry'.

I have the authority to bind:
Owens Corning Celfortec Canada GP Inc. (839025756RC0001), Owens Corning Composite Materials Canada GP Inc. (842450363RC0002), Owens Corning Insulating Systems Canada GP Inc. (840419329RC0001), Owens Corning Canada GP Inc. (842450165RC0001), Owens Corning InterWrap Canada GP Inc. (795247683RC0001)