



Assessment Statement for Economic and Social Metrics Owens Corning

Assessment Scope

SCS Global Services (SCS) conducted an independent third-party assessment for a limited level of assurance that Owens Corning’s (OC) selected Economic and Social Metrics are without material misstatement. The assessment included the examination of supporting documentation and secondary sources of information, as well as, the review of processes and procedures for the internal calculations of the selected economic and social metrics.

Assessment Objectives

Assess to a **limited level of assurance** the reasonableness of the data that Owens Corning has prepared for the Dow Jones Sustainability Index Economic and Social Metrics as well as Owens Corning's 2017 Sustainability Report.

Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 1.1.15 Disclosure of Median or Mean Compensation of all Employees & CEO Compensation	
Figures that indicate the annual compensation for the Chief Executive Officer and the median of the annual compensation of all other employees as well as the ratio between the two.	
	Value
Indicate the total annual compensation of the Chief Executive Officer (or any equivalent position):	\$10,293,191.00
Indicate the median annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):	\$62,069.00
Indicate the ratio of the median employee compensation and the total annual compensation of the Chief Executive Officer:	166.00
Specify the currency used in the table:	USD

Assessment Opinion

SCS Global Services (SCS) has performed assurance activities to evaluate the reasonableness of the data Owens Corning prepared for the specified Economic and Social Metrics (Dow Jones Sustainability). Based on the procedures performed and the evidence obtained, that no matters have come to the attention of the audit team to suggest that Owens Corning’s reported economic and social metrics were materially misstated.

Assessment Date: May 8, 2018

Nicole Muñoz
Managing Director, ECS

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Assessment Metrics:

DJSI 3.2.1 Diversity

Figures that indicate the female share of total workforce; the share of females in management positions; the share of females in junior management positions; the share of females in top management positions; and the breakdown of workforce based on minority, culture or other similar criteria.

Diversity Indicator	Percentage							
	Managers		Officers		Other Staff		Primary	
	Female	Male	Female	Male	Female	Male	Female	Male
Female share of total workforce (%):	19%							
Females in management positions (as % of total management workforce):	22%							
Females in junior management positions (as % of total junior management positions):	23%							
Females in top management positions (as % of total top management positions):	17%							
Females in management positions in revenue-generating functions as a % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	18%							
Breakdown of workforce based on minority, culture or similar criteria:								
Number of employees in the minority group by gender within employee categories:	24	80	0	5	107	211	298	1819
Number of employees in the age group <30 years by gender within employee categories:	20	49	0	0	243	293	263	1944
Number of employees in the age group 30-50 years by gender within employee categories:	253	762	9	21	703	1264	1001	5647
Number of employees in the age group >50 years by gender within employee categories:	67	370	1	24	369	697	325	2680

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Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.2.2 Equal Remuneration

Figures verified indicate the average remuneration values of both males and females at the Executive Level, the Management Level, and the Non-Management level.

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Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.4.1 – Training and Development Inputs

Figures verified indicate the average hours per FTE of training and development, the average amount spent per FTE on training and development in USD, and the percentage of open positions filled by internal candidates.

	FY 2017
Average hours per FTE of training and development	17

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Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.4. Employee Development h

Figures verified indicate the quantitative impact of business benefits (monetary & non-monetary) and % of FTEs that participated in the described employee development program.

Assessment Opinion

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Nicole Muñoz
 Managing Director, ECS [Figures ver](#)



Assessment Statement for Economic and Social Metrics Owens Corning

Assessment Scope

SCS conducted independent third-party assessment services to provide a limited level of assurance that Owens Corning's (OC) selected economic and social Key Performance Indicators (KPI) are without material misstatement. This assessment included the examination of supporting documentation and secondary sources of information, as well as, the review of processes and procedures for the internal calculations of the selected economic and social KPI metrics as directed by the Dow Jones SCS Global Services (SCS) conducted an independent third-party assessment for a limited level of assurance that Owens Corning's (OC) selected Economic and Social Metrics are without material misstatement. The assessment included the examination of supporting documentation and secondary sources of information, as well as, the review of processes and procedures for the internal calculations of the selected economic and social metrics.

Assessment Objectives

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Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.4.3 – Human Capital Return on Investment

Figures verified indicate the total revenue, total operating expenses, and total employee-related expenses (salaries + benefits) in USD; the calculated human capital return on investment and total FTEs for the fiscal years 2014, 2015, 2016, and 2017.

Assessment Opinion

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Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.4.4 Return on Employee Development Investment

Cost Savings in USD of Employee Turnover per Investments in Employee Development Programs verified for fiscal years 2014, 2015, 2016, and 2017.

Assessment Opinion

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Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.5.3 Employee Turnover Rate				
	FY 2014	FY 2015	FY 2016	FY 2017
Total employee turnover rate	12	13	15	17
Voluntary employee turnover rate verified for fiscal year 2014, 2015, 2016, and 2017.				

Assessment Opinion

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Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.5.4 Trend of Employee Engagement					
		FY 2014	FY 2015	FY 2016	FY 2017
Employee Engagement	% of actively engaged employees	89	91	91	97

Figures verified also indicate the fiscal year 2017 employment engagement target and data coverage (percent of total employees covered) for the fiscal years 2014, 2015, 2016, 2017.

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Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.6.2 Type of Philanthropic Activities

Figures verified indicate the types of philanthropic activities, such as charitable donations, community investments, commercial initiatives; and the percentage of each activity's total costs of all philanthropic activities.

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Assessment Criteria

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.6.3 Input		
	Total amount (in local currency)	Currency
Cash contributions	\$3,323,904	USD
Time: employee volunteering during paid working hours	\$617,887	USD
In-kind giving: product or services donations, projects/partnerships or similar	\$948,422	USD
Management overhead figures verified		

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Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.7.2 Fatalities				
Fatalities	FY 2014	FY 2015	FY 2016	FY 2017
Employees	0	0	0	0
Contractors	0	0	0	2

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Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2018)

Assessment Metrics:

DJSI 3.7.3 – Lost-Time Injuries Frequency Rate (LTIFR) – Employees					
LTIFR	Unit	FY 2014	FY 2015	FY 2016	FY 2017
Employees	n/million hours worked	1.28	1.56	1.31	1.38

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Assessment Metrics:

DJSI 3.7.4 – Lost-Time Injuries Frequency Rate (LTIFR) – Contractors					
LTIFR	Unit	FY 2014	FY 2015	FY 2016	FY 2017
Contractors	n/million hours worked	1.24	-	-	1.49

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Assessment Metrics:

DJSI 3.7.5 Occupational Illness Frequency Rate (OIFR) Employee					
LTIFR	Unit	FY 2014	FY 2015	FY 2016	FY 2017
Employees	n/million hours worked	0.03	0.00	0.08	0.00

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