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:

<table>
<thead>
<tr>
<th>DJSI 1.1.15 Disclosure of Median or Mean Compensation of all Employees &amp; CEO Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>Indicate the total annual compensation of the Chief Executive Officer (or any equivalent position):</td>
</tr>
<tr>
<td>Indicate the median annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):</td>
</tr>
<tr>
<td>Indicate the ratio of the median employee compensation and the total annual compensation of the Chief Executive Officer:</td>
</tr>
<tr>
<td>Specify the currency used in the table:</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 8, 2018

Nicole Muñoz
Managing Director, ECS
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:

<table>
<thead>
<tr>
<th>DJSI 3.2.1 Diversity</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diversity Indicator</td>
<td></td>
</tr>
<tr>
<td>Female share of total workforce (%)</td>
<td>19%</td>
</tr>
<tr>
<td>Females in management positions (as % of total management workforce)</td>
<td>22%</td>
</tr>
<tr>
<td>Females in junior management positions (as % of total junior management positions)</td>
<td>23%</td>
</tr>
<tr>
<td>Females in top management positions (as % of total top management positions)</td>
<td>17%</td>
</tr>
<tr>
<td>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.)</td>
<td>18%</td>
</tr>
</tbody>
</table>

Breakdown of workforce based on minority, culture or similar criteria:

<table>
<thead>
<tr>
<th>Managers</th>
<th>Officers</th>
<th>Other Staff</th>
<th>Primary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td>Male</td>
<td>Female</td>
<td>Male</td>
</tr>
<tr>
<td>24</td>
<td>80</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>107</td>
<td>211</td>
<td>298</td>
<td>1819</td>
</tr>
<tr>
<td>Number of employees in the minority group by gender within employee categories:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>49</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>243</td>
<td>293</td>
<td>263</td>
<td>1944</td>
</tr>
<tr>
<td>Number of employees in the age group &lt;30 years by gender within employee categories:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>253</td>
<td>762</td>
<td>9</td>
<td>21</td>
</tr>
<tr>
<td>703</td>
<td>1264</td>
<td>1001</td>
<td>5647</td>
</tr>
<tr>
<td>Number of employees in the age group 30-50 years by gender within employee categories:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>370</td>
<td>1</td>
<td>24</td>
</tr>
<tr>
<td>369</td>
<td>697</td>
<td>325</td>
<td>2680</td>
</tr>
<tr>
<td>Number of employees in the age group &gt;50 years by gender within employee categories:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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.

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

Assessment Metrics:

<table>
<thead>
<tr>
<th>DJSI 3.2.2 Equal Remuneration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Figures verified indicate the average remuneration values of both males and females at the Executive Level, the Management Level, and the Non-Management level.</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018
Nicole Muñoz
Managing Director, ECS
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 and Owens Corning’s 2017 Sustainability Report.

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

Assessment Metrics:

<table>
<thead>
<tr>
<th>DJSI 3.4.1 – Training and Development Inputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FY 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average hours per FTE of training and development</td>
</tr>
<tr>
<td>17</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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.

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

Assessment Metrics:

<table>
<thead>
<tr>
<th>DJSI 3.4.</th>
<th>Employee Development</th>
<th>( \text{Employee _ Turnover} \times \text{Investment} )</th>
</tr>
</thead>
<tbody>
<tr>
<td>( \text{FY 2014} )</td>
<td>( \text{FY 2015} )</td>
<td>( \text{FY 2016} )</td>
</tr>
<tr>
<td>$164,185</td>
<td>$340,090</td>
<td>$191,377</td>
</tr>
</tbody>
</table>

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

Assessment Opinion
This Assessment Statement asserts that SCS Global Services has conducted assessment activities in order to evaluate 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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018
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.

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.

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

Assessment Metrics:

<table>
<thead>
<tr>
<th>DJSI 3.4.3 – Human Capital Return on Investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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.

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 |


Assessment Opinion
This Assessment Statement asserts that SCS Global Services has conducted assessment activities in order to evaluate 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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018
Nicole Muñoz
Managing Director, ECS
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
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:

<table>
<thead>
<tr>
<th>DJSI 3.5.3 Employee Turnover Rate</th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>FY 2016</th>
<th>FY 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total employee turnover rate</td>
<td>12</td>
<td>13</td>
<td>15</td>
<td>17</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS

Page 1 of 1
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:

<table>
<thead>
<tr>
<th>DJSI 3.5.4 Trend of Employee Engagement</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2014</td>
</tr>
<tr>
<td>Employee Engagement</td>
</tr>
</tbody>
</table>

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.

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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.

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

Assessment Metrics:

<table>
<thead>
<tr>
<th>DJSI 3.6.2  Type of Philanthropic Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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:

<table>
<thead>
<tr>
<th>DJSI 3.6.3 Input</th>
<th>Total amount (in local currency)</th>
<th>Currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash contributions</td>
<td>$3,323,904</td>
<td>USD</td>
</tr>
<tr>
<td>Time: employee volunteering during paid working hours</td>
<td>$617,887</td>
<td>USD</td>
</tr>
<tr>
<td>In-kind giving: product or services donations, projects/partnerships or similar</td>
<td>$948,422</td>
<td>USD</td>
</tr>
</tbody>
</table>

Management overhead figures verified

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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:

<table>
<thead>
<tr>
<th>DJSI 3.7.2 Fatalities</th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>FY 2016</th>
<th>FY 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Contractors</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
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:

<table>
<thead>
<tr>
<th>DJSI 3.7.3 – Lost-Time Injuries Frequency Rate (LTIFR) – Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTIFR</td>
</tr>
<tr>
<td>Employees n/million hours worked</td>
</tr>
</tbody>
</table>

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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS
**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:**

<table>
<thead>
<tr>
<th>DJSI 3.7.4 – Lost-Time Injuries Frequency Rate (LTIFR) – Contractors</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTIFR</td>
</tr>
<tr>
<td>Unit</td>
</tr>
<tr>
<td>Contractors</td>
</tr>
</tbody>
</table>

**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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

**Assessment Date:** May 9, 2018

Nicole Muñoz
Managing Director, ECS
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:

<table>
<thead>
<tr>
<th>DJSI 3.7.5 Occupational Illness Frequency Rate (OIFR) Employee</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTIFR</td>
</tr>
<tr>
<td>Employees</td>
</tr>
</tbody>
</table>

Assessment Opinion
This Assessment Statement asserts that SCS Global Services has conducted assessment activities in order to evaluate 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.

SCS provides this limited assurance in accordance with the requirements of ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and the AA1000 Assurance Standard 2008 (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2017 Sustainability Report). SCS has complied with the commercial independence and other ethical requirements per our internationally accredited quality system, which is founded on fundamental principles of impartiality, competence, objective decision making, openness, and confidentiality.

Assessment Date: May 9, 2018

Nicole Muñoz
Managing Director, ECS