

Safeguarding Human Rights at Owens Corning

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Revised December 11, 2025

Purpose of this report

This revised report summarizes 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 2024 financial year ending December 31, 2024, 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 residential and commercial building products leader committed to building a sustainable future through material innovation. Our products provide durable, sustainable, energy-efficient solutions that leverage our unique capabilities and market-leading positions to help our customers win and grow. We are global in scope, human in scale with more than 25,000 employees in 31 countries dedicated to generating value for our customers and shareholders and making a difference in the communities where we work and live. Founded in 1938 and based in Toledo, Ohio, USA, Owens Corning posted 2024 sales of \$11.0 billion.³ For more information see the [Owens Corning Website](#).

In 2024, Owens Corning's supply chain was composed of over 17,000 suppliers accounting for \$7 billion in annual spend. The majority of our suppliers are spread out across 17 countries with notable spending in USA, China, India, Canada, and Mexico. For more information about the Owens Corning Supply Chain see the [Owens Corning's 2024 Sustainability Report](#) in the Supply Chain chapter.

In 2024, Owens Corning operated 9 manufacturing facilities in Canada with 1,159 total employees. Facilities included Aldergrove, British Columbia (doors), Edmonton, Alberta (insulation); Guelph, Ontario (composites), Sacopan – JV, Quebec (doors), Toronto, Ontario (insulation, doors), Valleyfield, Quebec (insulation), Windsor, Quebec (doors), and Yarrow, British Columbia (doors). 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, the *California Transparency in Supply Chains Act of 2010 (SB 657)*, the *U.K. Modern Slavery Act of 2015* as well as Canada's *Bill S-211 Fighting Against Forced Labour and Child Labour in Supply Chains Act*.

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), Masonite International ULC (866729916RC0008).

³ 2024 statistics from the Owens Corning Annual Report



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, 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 Owens Corning, the entities that it owns, the entities in which it holds a majority interest (including joint ventures), facilities that it manages and franchises or branded operations, as well as all employees (full time, part time, agency or contractors). 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 aligns with our Human Rights Policy and includes expectations related to modern slavery and the sourcing of conflict materials.

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 suppliers employing forced, slave, convict, trafficked or bonded labor. Employment by all workers is conducted on a voluntary basis and mutually accepted terms. Our suppliers are required to monitor any third-party entity which assists in recruiting or hiring employees, to ensure the people seeking employment at their facility are not compelled to work through force, deception, intimidation, coercion or as punishment for holding or expressing unique ideological views. 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

It is every employee's responsibility to respect human rights, and there are key functions who have specific ownership and accountability. 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.

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



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 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, Chief Administrative Officer, and General Counsel are responsible for the detailed implementation processes related to human rights management including risk-assessments, audits, and training. Both report directly to the Chief Executive Officer and are responsible for our legal and regulatory compliance with legal and company requirements related to environmental, safety, health, and sustainability including human rights.

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 2024, 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 2024. 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 2024, the Internal Audit team conducted 17 internal audits that included a review of human rights risk. Between our EHS assessments and internal audits, Owens Corning evaluated 21 of our sites for human rights risks in 2024.

Prioritizing Suppliers Using ESG Risk Scoring

We consider sustainability risks when prioritizing how to manage relationships with our suppliers. This allows us to emphasize the importance of sustainability throughout our value chain. We have developed a sustainability risk scoring framework based on the risk atlas developed by S&P Global Rating. Suppliers receive a rating during the segmentation process, and risk mitigation recommendations are made for high-risk suppliers.

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 2024, over 3,300 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.*

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 2024, Owens Corning added a greater focus on key topics in our annual sustainability survey such as the Supplier Code of Conduct, human rights, and environmental management. We received over 200 responses from our segmented list of suppliers, accounting for over 40% 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 2024, we have received 202 responses, with an overall response rate of 54%. Of the suppliers that responded over this period:

- 97% 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.

* Excludes Doors business



- 76% 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.
- 70% of suppliers surveyed have policies in place regarding labor practices and human rights.
- 55% of suppliers surveyed have policies in place that prohibit forced or child labor.

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 2024, nine supplier quality audits were carried out.

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 and Indigenous Peoples.

Due Diligence Processes

Owens Corning undertook a supplier mapping process in 2024 to define the focus for due diligence. Using the Owens Corning Human Rights Saliency Assessment results, the topics of modern slavery and forced labor were prioritized in 2024. Using a multi-criteria analysis of industries, filters were applied to the Owens Corning 17,000+ supplier base based on geography, industry, and products.

Following the prioritization process, 40 suppliers were identified. Leveraging a third-party supplier due diligence tool, the 40 suppliers were screened to map their supply chains related to the products Owens Corning purchases. During this screening, most suppliers were cleared of having any forced labor risks. However, five suppliers were detected to have potential links to supplier networks linked to entities located in regions where forced labor is prevalent. This short list of suppliers was engaged through our Global Sourcing organization to discuss the potential risks identified in the screening and validate if further actions were required. Suppliers validated the source of input products and confirmed controls to prevent forced labor. Following the engagements, none of the suppliers were determined to have legitimate forced labor risks.

Risk Analysis and Mitigation

Salient Human Rights Issues

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.

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. From this assessment we prioritized five possible salient risks that could be present in our operations and throughout our value chain, and they will be the focus of our human rights work moving forward.

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

More information about our salient risks can be found in our Sustainability Report.

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 as a result of this assessment.

Management of Impacts and Remediation Activities

The modifications made to our Human Resources system in 2023 to prevent people under the age of 16 from being added as employees was successful with zero cases of child labor detected. Monthly reports pulled from our system alerted us where "young workers" (ages 16-17) were hired, and follow-up was conducted with Human Resources managers to ensure young workers were protected and complying with our Human Rights Policy. A total of nine young workers across our businesses were detected in 2024 through this process, and all were confirmed to be working in low-risk roles aligned with our Human Rights Policy.

In mid-2025, Owens Corning identified that incarcerated individuals had been contracted as temporary labor at a Masonite facility in the United States prior to Owens Corning's acquisition of Masonite in May 2024. Components produced at this facility were subsequently imported into Canada for assembly into finished doors.

Both Owens Corning's current Human Rights Policy and Masonite's previous policy strictly prohibit the use of convict or incarcerated labor. Upon discovery of this non-conformance, Owens Corning initiated a comprehensive investigation, which included:

- Verification with site-level human resources confirming the nature of the program, its discontinuation, and that standard wages were paid.
- A corporate review of vendor records to ensure no active suppliers were associated with incarcerated labor enterprise wide.
- Examination of all 2024–2025 spending on contract and temporary labor, with site-level attestations confirming compliance and engagement with major service providers to validate safeguards against forced and incarcerated labor.



The investigation concluded that the use of incarcerated labor was an isolated occurrence limited to one Masonite site prior to acquisition. Owens Corning is implementing enhanced measures to strengthen human rights protections across its operations and supply chain, including:

- Reaffirming expectations on forced labor, modern slavery, child labor, and incarcerated labor with all temporary labor providers.
- Updating contract templates to explicitly prohibit such practices.
- Developing guidelines for identifying related risks.
- Conducting training for Sourcing and Human Resources teams.

Owens Corning remains committed to upholding the highest standards of human rights and ethical labor practices throughout its global operations and value chain.

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 communicate 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 Owens Corning Helpline through a confidential helpline (1-844-787-0337) 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 2024, 5,701 employees, which make up about 34% of our employees worldwide, collectively received 5,200 hours of human rights training. * Following the training on modern slavery for the Doors Global Sourcing team, Owens Corning has now trained 100% of the Global Sourcing team on modern slavery in 2023–2024.

To help reinforce the importance of human rights among our people, Owens Corning initiated a training program for our revised Supplier Code of Conduct. This training was administered to 124 Sourcing department employees in 2024.

* Excludes Doors business

OWENS CORNING WORLD HEADQUARTERS

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In North and South America, 100% of security personnel, including those employed by third-party companies, had received formal human rights training as of December 31, 2024.

Focus in 2025 and beyond

To continually improve our due diligence systems and process, we will focus on our salient human rights topics:

- Updating policies and procedures related to human rights management.
- Strengthening governance of human rights including clarification of roles and responsibilities.
- Continue to develop and roll out training programs related to human rights with a focus on our salient topics.
- Engagement with suppliers on human rights topics and the requirements of our Supplier Code of Conduct.
- Supply chain mapping and review of technology tools to support traceability.
- Refine and continue to roll out our Community Engagement toolkit.

Additional Information

Additional information on Owens Corning's human rights and sustainability practices can be found in the following documents:

- The 2024 Sustainability Report is found at:
<https://www.owenscorning.com/corporate/sustainability>.
- [Owens Corning Human Rights Policy](#)
- [Owens Corning Supplier Code of Conduct](#)

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.

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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.
December 11, 2025

A handwritten signature in black ink, appearing to be 'J. 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
December 11, 2025

A handwritten signature in blue ink, appearing to be 'A. 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)

Brad Link
Director, Masonite International ULC
December 11, 2025

A handwritten signature in black ink, appearing to be 'B. Link'.

I have the authority to bind:
Masonite International ULC (866729916RC0008)