



Safeguarding Human Rights at Owens Corning

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Purpose of this report

This 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 2025 financial year ending December 31, 2025, 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 building products leader committed to building a sustainable future through material innovation. Our products provide durable, sustainable, and 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 approximately 25,000 total 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 recorded net sales in 2025 of \$10.1 billion.³ For more information see the [Owens Corning Website](#).

In 2025, Owens Corning’s supply chain was composed of over 14,800 suppliers accounting for \$6.5 billion in annual spend. The majority of our suppliers are spread out across 17 countries. For more information about the Owens Corning Supply Chain see [Owens Corning’s 2025 Sustainability Report](#) in the Supply Chain chapter.

In 2025, Owens Corning operated 9 manufacturing facilities in Canada with 1,125 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), Masonite International ULC (866729916RC0008), Owens Corning Canada Holdings ULC (101790921RC0002).

³ 2025 statistics from the Owens Corning Annual Report and representative of Owens Corning prior to the divestiture of the Glass Reinforcements business.



At Owens Corning, sustainability includes the concepts of environmental compliance, product stewardship, personal safety, 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 updated in 2025 and outlines specific commitments related to: Forced Labor, Modern Slavery, and Human Trafficking; Child Labor and young Workers; Workplace Health and Safety; Working Conditions, Discrimination and Harassment, Community Engagement, Environmental Protection; and, Privacy for Employees and Stakeholders. Our respect for human rights is not limited to these topics.

Owens Corning's Human Rights Policy applies to 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, as well as all employees (full time, part time, agency or contractors). We also expect our business partners to respect human rights and to act in line with global human rights frameworks.

We take steps to actively embed our Human Rights commitments and principles into the policies and processes throughout our business. Human Rights considerations also exist in the [Owens Corning Code of Conduct](#).

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 work with our value chain — suppliers, customers, and other business partners — to uphold our human rights principles. We expect them to adopt similar policies and extend the same protections to their stakeholders. Our Code of Conduct and Supplier Code of Conduct provide the guidance necessary to prioritize human rights protections in their own operations.

The Supplier Code of Conduct aligns with our Human Rights Policy, Responsible Wood Sourcing Policy, and Responsible Minerals Policy and includes expectations related to modern slavery.

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Owens Corning will not knowingly engage a Supplier or distributor, or enter a joint venture with an organization, that directly or indirectly, through a third-party, employs child labor. We define “child labor” as work or service extracted from anyone under the age of sixteen (16), the minimum age for employment in that country, or the age for completing compulsory education in that country, whichever is higher. Owens Corning supports employment of young workers (age 16-17) if they are part of an approved workplace apprenticeship program and comply with all applicable laws. Young workers are only allowed to conduct low-risk, supervised work during day-time hours that do not impact their ability to attend school or constitute overtime. All young workers will have formal work contracts and will be compensated fairly for their work.

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 eight independent non-executive directors. 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. Both the Board of Directors and its Audit Committee retain some oversight responsibility for environmental, health, and safety (EHS) risks. In addition, Board members are expected to provide oversight, guidance, and direction on sustainability issues and opportunities that have potential impacts on our reputation and long-term economic viability.

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.

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. This process is to identify, prevent, mitigate, and account for actual or potential adverse impacts on human rights and decent working conditions and provide for or cooperate in remediation where required. Owens Corning utilizes several mechanisms to assess potential and actual impacts on the environment and society including engagements, risk assessments, surveys, and impact assessments.

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



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 those affect human rights. In our last EHS audits, conducted in 2025, we performed human rights assessments on 11 sites, examining documented evidence and observing operations where needed. These human rights assessments included U.S. sites representing two of 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 no material findings related to human rights identified through EHS audits in 2025.

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 2025, 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 25 of our sites for human rights risks in 2025.

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 2025, over 1,500 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.

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In 2025, the focus of our annual supplier sustainability survey was a customized approach for material and service providers to Owens Corning. We evaluate supplier risk through our supplier sustainability assessment, a survey mapped to specific sustainability categories. This survey addresses topics such as Owens Corning and supplier codes of conduct, sustainability policies and goals, environmental management, health and safety performance and management, human rights and labor policies and practices, and raw material evaluations.

Of the 289 suppliers surveyed in 2025, we have received 222 responses, with an overall response rate of 77%, a 23% improvement from 2024. Of the suppliers that responded over this period:

- 94% 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.
- 87% of suppliers surveyed have written labor policies. Many companies have topics such as human rights, anti-discrimination, harassment prevention, and responsible recruitment initiatives included in their policies.
- 48% of suppliers surveyed conduct internal risk assessments or audits to identify and mitigate risks related to forced labor.
- 56% 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 2025, seven supplier quality audits were carried out.

Our Human Rights Policy has become part of our due diligence for potential acquisitions, partnerships, and investments, 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 Peoples.

Due Diligence Processes

Owens Corning undertook a supplier mapping process in 2025 to define the focus for due diligence. Using the Owens Corning Human Rights Saliency Assessment results, the topics of modern slavery/forced labor were prioritized in 2025. Using a multi-criteria analysis of industries, filters were applied to the roughly 14,000+ in the Owens Corning supplier base to sort by geography, industry, and products. We enhanced our due diligence methodology in 2025 to establish clear risk criteria, engagement actions, and suggested mitigations once suppliers are flagged in the screening process.

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Following the prioritization process, 65 suppliers were identified. Leveraging a third-party supplier due diligence tool, the 30 suppliers were screened to support mapping of supply chains related to the products Owens Corning purchases. Through this process, some suppliers were not identified as presenting forced labor risks, while 16 goods suppliers were identified as requiring additional information. These goods suppliers, together with 25 service providers, were shortlisted for further engagement by the Global Sourcing organization to discuss the potential risks identified in the assessment and determine if further actions are required.

Risk Analysis and Mitigation

Salient Human Rights Issues

Owens Corning engaged a consulting company to conduct a corporate human rights assessment 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 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 (NGOs). From this assessment we prioritized 12 possible salient risks that could be present in our value chain, and they will be the focus of our human rights work moving forward.

- Forced labor, modern slavery, and human trafficking
- Child rights, child labor, and juvenile work
- Workplace health and safety
- Working conditions
- Discrimination and harassment
- Community rights and engagement
- Indigenous Peoples' rights and land rights
- Clean, healthy, and sustainable environment
- Privacy for employees and stakeholders
- Bribery and corruption
- Freedom of association and collective bargaining
- Access to grievance mechanisms and remedy

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



Following the completion of our Human Rights Saliency Assessment, we have begun to create a remedy framework. Our Human Rights Remedy Framework is designed to guide how we address and manage human rights impacts across our operations and value chain. It provides practical examples for responding to situations where we cause, contribute to, or are directly linked to adverse impacts. This framework ensures that we take appropriate action to prevent harm, mitigate risks, and provide remedies where needed. By embedding this tool into our processes, we strengthen our ongoing management of human rights issues and reinforce our commitment to respecting human rights throughout our business relationships.

Management of Impacts and Remediation Activities

To reinforce our commitment to responsible employment practices, Owens Corning has introduced a new Young Worker Guidance Document to support compliance with our Human Rights Policy. 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 25 young workers across our businesses were detected in 2025 through this process, and we ensured their 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 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 confidential Owens Corning Helpline via phone (1-844-787-0337) or web portal, both of which are operated by a third-party service provider.

Training

In 2025, 9,364 employees, which make up about 38% of our employees worldwide, collectively received 4,682 hours of human rights training.

To help ensure that our people have a full understanding of our policies, 100% of our staff employees receive training on the Code of Conduct at the time of their hiring. Training on the updated Human Rights Policy was rolled out in early 2026. This training is focused on employees interacting with our priority human rights topics. This includes our Global Human Resources, Legal, Supply Chain, and Sustainability teams. Managers are expected to lead by example and ensure that these policies are incorporated into employees' daily interactions with colleagues, customers, suppliers, and the public.

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, 2025.

Additional Information

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

- [Owens Corning Sustainability Report](#)
- [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.



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 17, 2026

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 21, 2026

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 Canada Holdings ULC (101790921RC002)

Brad Link
Director, Masonite International ULC
May 21, 2026

A handwritten signature in black ink, appearing to read "Brad Link".

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