



# Assurance Statement for Economic and Social Metrics Owens Corning

**Scope:**

SCS Global Services (SCS) conducted limited assurance on selected economic and social metrics provided in Owens Corning’s 2019 Sustainability Report and as part of their response to the 2020 Dow Jones Sustainability Index - Corporate Sustainability Assessment (DJSI/CSA). The assessment included the examination of supporting documentation and secondary sources of information, as well as, the review of processes and procedures for the collection of data and calculations of the selected economic and social metrics.

**Objectives:**

Assess to a **limited level of assurance** the reasonableness of selected economic and social data that Owens Corning has prepared in support of their 2019 Sustainability Report and the 2020 DJSI/CSA.

**Criteria**

Economic and Social Metrics (Dow Jones Sustainability Index - Corporate Sustainability Assessment, 2020)

**Assured 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
Female share of total workforce (%):	19%
Females in management positions (as % of total management workforce):	25%
Females in junior management positions (as % of total junior management positions):	25%
Females in top management positions (as % of total top management positions):	21%
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.)	26%

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.

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.	
	<b>FY 2019</b>
Average hours per FTE of training and development	15

### 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 2015, 2016, 2017, 2018 and 2019.

### 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 2015, 2016, 2017, 2018 and 2019

### DJSI 3.5.3 Employee Turnover Rate

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total employee turnover rate	13	15	17	17	17

Voluntary employee turnover rate verified for fiscal year 2015, 2016, 2017, 2018 and 2019

### DJSI 3.5.4 Trend of Employee Engagement

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018/2019	Target (FY 2018)/2019
Employment Engagement % of actively engaged employees	89.4	90.7	91.2	96.6	<b>96.7</b>	95%

Figures verified also indicate the fiscal year 2019 employment engagement target (percent of total employees covered) for the fiscal years 2015, 2016, 2017, 2018 and 2019

### 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.

### DJSI 3.6.3 Input

Figures verified indicate inputs such as cash contributions, employee volunteering during paid working hours, product or services donations, projects/partnerships or similar, and management overheads.

<b>DJSI 3.7.2 Fatalities</b>						
<b>Fatalities</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY2019</b>
Employees	0	0	0	0	0	1
Contractors	0	0	0	2	1	0

<b>DJSI 3.7.3 – Lost-Time Injuries Frequency Rate (LTIFR) – Employees</b>						
<b>LTIFR</b>	<b>Unit</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	
Employees	n/million hours worked	1.31	1.38	1.32	1.72	

<b>DJSI 3.7.4 – Lost-Time Injuries Frequency Rate (LTIFR) – Contractors</b>						
<b>LTIFR</b>	<b>Unit</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Contractors	n/million hours worked	-	-	1.49	0.87	-

<b>DJSI 3.7.5 Occupational Illness Frequency Rate (OIFR) Employee</b>							
<b>LTIFR</b>	<b>Unit</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Employees	n/million hours worked	0.03	0.03	0.08	0.00	0.07	0.00

### Opinion

SCS Global Services (SCS) has performed assurance activities to evaluate the reasonableness of the data Owens Corning prepared for the specified Dow Jones Sustainability Economic and Social Metrics. 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 DJSI 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 2019 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.

**Assurance Date: May 13, 2020**



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