



Assurance Statement for: Economic and Social Metrics (2020) **Owens Corning**

Scope:

SCS Global Services (SCS) conducted an independent third-party assessment of Owens Corning’s (OC) selected economic and social metrics and no evidence has been found to suggest the data has been misstated. 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 metrics.

Objective:

Assess the reasonableness of the 2020 economic and social data that Owens Corning prepared for the Dow Jones Sustainability Index and their 2020 Sustainability Report according to moderate or high level of assurance as noted below.

Criteria:

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

Assured Data:

High Level Assurance

DJSI 3.2.5 Gender Pay Indicators

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 3.5.7 Trend of Employee Engagement

Trend of Employee Engagement	Unit	FY 2017	FY 2018	FY 2019	FY 2020	Target FY 2020
Employment Engagement	% of actively engaged employees	96.6	96.7	96.7	97.7	97.0
Data Coverage	% of total employees	87.0	89.0	89.0	89.0	

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 Philanthropic contributions

Philanthropic contributions	Total amount (in local currency)	Currency
Cash contributions	\$ 5,010,007	USD
Time: employee volunteering during paid working hours	\$ 426,768	USD
In-kind giving: product or services donations, projects/partnerships or similar	\$ 906,601	USD
Management overheads	\$ 378,661	USD

Moderate Level Assurance

DJSI 3.2.2 Workforce Breakdown - Gender

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, Women in STEM related 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):	26%
Females in junior management positions (as % of total junior management positions):	26%
Females in top management positions (as % of total top management positions):	22%
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.)	28%
Women in STEM related positions	23%

DJSI 3.4.1 – Training and Development Inputs

Training and Development Inputs	FY 2020
Average hours per FTE of training and development	12.56
Average amount spent per FTE on training and development, please specify currency:	\$ 370.24
Percentage of open positions filled by internal candidates	39%

DJSI 3.5.6 Employee Turnover Rate

Turnover Rate	FY 2017	FY 2018	FY 2019	FY 2020
Total employee turnover rate (%)	17	17	17	16
Voluntary employee turnover rate (%)	12	12	11	9

DJSI 3.7.2 Fatalities

Fatalities	FY 2017	FY 2018	FY2019	FY2020
Employees	0	0	1	0
Contractors	2	1	0	0

DJSI 3.7.3 – Lost-Time Injuries Frequency Rate (LTIFR) – Employees					
LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees	n/million hours worked	1.38	1.32	1.76	1.38
Data Coverage	% of total employees	100	100	100	100

DJSI 3.7.4 – Lost-Time Injuries Frequency Rate (LTIFR) – Contractors					
LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Contractors	n/million hours worked	1.49	0.87	-	-
Data Coverage	% of total contractors	100	100	100	100

TRIFR Employees					
TRIFR	Unit	FY 2017	FY 2018	FY2019	FY2020
Employees	n/million hours worked	2.47	2.70	3.29	3.11
Data Coverage	% of total employees	100	100	100	100

TRIFR Contractors					
TRIFR	Unit	FY 2017	FY 2018	FY2019	FY2020
Contractors	n/million hours worked	3.47	1.52	3.18	1.59
Data Coverage	% of total contractors	100	100	100	100

Opinion:

Assurance of Owens Corning’s Dow Jones Sustainability Index (DJSI) Key Performance Indicators (KPIs) were conducted according to the level of assurance indicated above. The audit team reviewed the primary data provided by Owens Corning to confirm data inputs and check calculations for accuracy. Based on the procedures performed and evidence obtained, no matters have come to the attention of the audit team to cause the verification body to believe that the KPI assertions were materially incorrect.

SCS provides this limited assurance in accordance with the requirements of AA1000 V3 Assurance Standard (as this data was included in the scope of SCS’ assurance of Owens Corning’s 2021 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: April 2021



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