

# 2023 OWENS CORNING SUPPLEMENTAL SUSTAINABILITY DISCLOSURE

In the interest of transparency, Owens Corning is electing to release a supplemental disclosure encompassing a number of topics, some of which are covered in the 2024 S&P Global Corporate Sustainability Assessment (CSA). These topics cover a broad range of areas from our parental leave to our approach to employee development.

## S&P Global CSA 1.5.5 – Reporting on Breaches

In 2023, Owens Corning had zero substantiated instances of money laundering and had no substantiated reports of conflicts of interest that resulted in employee personal gain.

## S&P Global CSA 1.7.4 – Supplier Assessment and Development S&P Global CSA 1.7.6 – KPIs for Supplier Assessment and/or Development

### Engaging Our Suppliers Around Scope 3 Emissions

In 2023, after improving visibility of supplier emissions data through Power BI dashboarding, we initiated a targeted engagement with specific suppliers around their Scope 3 emissions data. Knowing that the purchased goods and services category represents the majority of our Scope 3 emissions, we identified 26 chemical and mineral suppliers as high-impact contributors to Owens Corning Scope 3 emissions, who account for approximately 30% of our total Scope 3 emissions. These companies produce products with high carbon footprints such as asphalt, processed minerals, plastics, and specialty chemicals. In total, we formally engaged with 29 chemicals and minerals suppliers in 2023, 17 of which were on our initial list of prioritized high-impact suppliers.

Each interaction is expanding our awareness of our suppliers' decarbonization maturity and efforts as well as educating our suppliers on Owens Corning values related to decarbonization and our efforts to reduce the carbon footprint of our products. Many of these engagements are leading to the receipt of supplier emissions data, progress suppliers have already made to reduce GHG emissions, as well as discussions on their future roadmaps and emissions hot spots in their processes. Results from the engagements are being shared back with the Responsible Supply Chain Steering Committee and the Sourcing organization as input to future engagements and actions for us to continue advancing toward our Scope 3 goal by 2030. Based on this first phase, we will be applying key learnings to develop a sustainable process to scale up engagements across the other priority areas of our supply chain beginning in 2024.

## S&P Global CSA 2.1.4 – Environmental Violations

	FY 2020	FY 2021	FY 2022	FY 2023
Number of violations of legal obligations/regulations	1	0	0	2
Amount of fines/penalties related to the above	69,900	0	0	130,302
Environmental liability accrued at year end	7,000,000	6,000,000	5,000,000	4,000,000

Note: Violations included in this table are those which exceed \$10k USD.

## S&P Global CSA 2.5.10 – Climate-Related Scenario Analysis

Owens Corning is committed to managing climate risks and opportunities. In support of this, we conduct climate scenario analyses to gain better understanding of our risks and opportunities across a range of potential physical and transitional climate scenarios. This includes physical risk modeling in collaboration with The Ohio State University, and ongoing work to model Owens Corning potential exposures across a number of transition scenarios and timeframes.

## S&P Global CSA 3.3.1 – Training and Development Inputs

### Employee Training by Gender\*

CATEGORY	HOURS SUM		COUNT		HOURS AVERAGE		TOTALS		
	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	HOURS	COUNT	HRS AVG
Senior Executive/Vice President	56	148	17	42	3	4	205	59	3
Manager	5,357	12,973	493	1,336	11	10	18,330	1,829	10
Staff	11,850	19,816	1,407	2,344	8	8	31,666	3,751	8
Primary	14,738	75,423	737	4,859	20	16	90,161	5,596	16
<b>TOTAL</b>	<b>32,001</b>	<b>108,360</b>	<b>2,654</b>	<b>8,581</b>	<b>12</b>	<b>13</b>	<b>140,361</b>	<b>11,235</b>	<b>12</b>

	2023
Average amount in USD spent per FTE on training and development*	\$511

Data in the table above represents 63% of employees.

## S&P Global CSA 3.3.2 – Employee Development Programs

In addition to the broad portfolio of on-demand professional and career development learning provided to all staff through our Learning Management System, we offer development pipelines and programs focused on leadership development, including our Succession & Emerging Talent pipeline and the “Leading at the Next Level” program. They both target high-runway talent with the express purpose of retaining top talent and preparing them for senior leadership roles. We aspire to have director-, and vice president-level roles filled by Owens Corning employees, either through promotion or as a lateral move, as a percentage of all internal fills and external hires for these roles.

We have a 2030 goal of internal fill rate of 75%–85% for leadership roles. This also provides recruitment savings to the company with a “promote from within” philosophy. In 2023, we filled 78% of director openings across OC with internal talent. Of these internal fills, 84% were graduates of one of our leadership development cohorts or pipelines. There is also a retention savings. In 2023, we averaged 89% retention of staff. By comparison, 2023 Leading at the Next Level cohort grads had 95% retention, with 25% receiving a promotion or new role. 2023 Succession & Emerging Talent pipeline had a 92% retention rate, with 27% receiving a promotion or new role. This shows benefits to Owens Corning as our best performers continue to have opportunities to grow their career and drive improvements and benefits to the company. We also have a 2030 goal of ensuring two “ready now” internal succession candidates for key leadership roles. We calculate this by taking the number of unique candidates who are ready for promotion into the key leadership role divided by the number of succession roles in that business unit. Although strong candidates may be on multiple succession lists, each individual is counted only once. In 2023, we again reached this goal of having two “ready now” internal succession candidates.

### S&P Global CSA 3.3.3 – Human Capital Return on Investment

	2020	2021	2022	2023
Human Capital ROI	1.76	2.08	2.26	2.22

The Human Capital Return on Investment is a strategic HR metric that quantifies a company's profitability that is contributed by the workforce in relation to the money invested in employees. It can help companies understand business productivity and performance by looking at profitability solely in relation to human capital costs.

### S&P Global CSA 3.3.6 – Long-Term Incentives for Employees

Owens Corning offers restricted stock units as long-term incentives to employees below Senior Management level. These long-term incentives are market benchmarked and provided to our Director Level and to a very select group of Owens Corning key leaders below this level, and awards are intended to promote retention and to strongly align the recipients' wealth-building opportunities with those of our shareholders. The award is an investment in the employee's future with Owens Corning, an opportunity to build wealth, a recognition of extraordinary performance, talent development, and impact, and serves as a retention and attraction mechanism. LTI is awarded in a lump sum and vests over a period of time.

Our long-term incentives for employees below the senior management level are on average paid out after 3 years and encompass about 6% of our staff employees.

### GRI 401-3 – Parental Leave

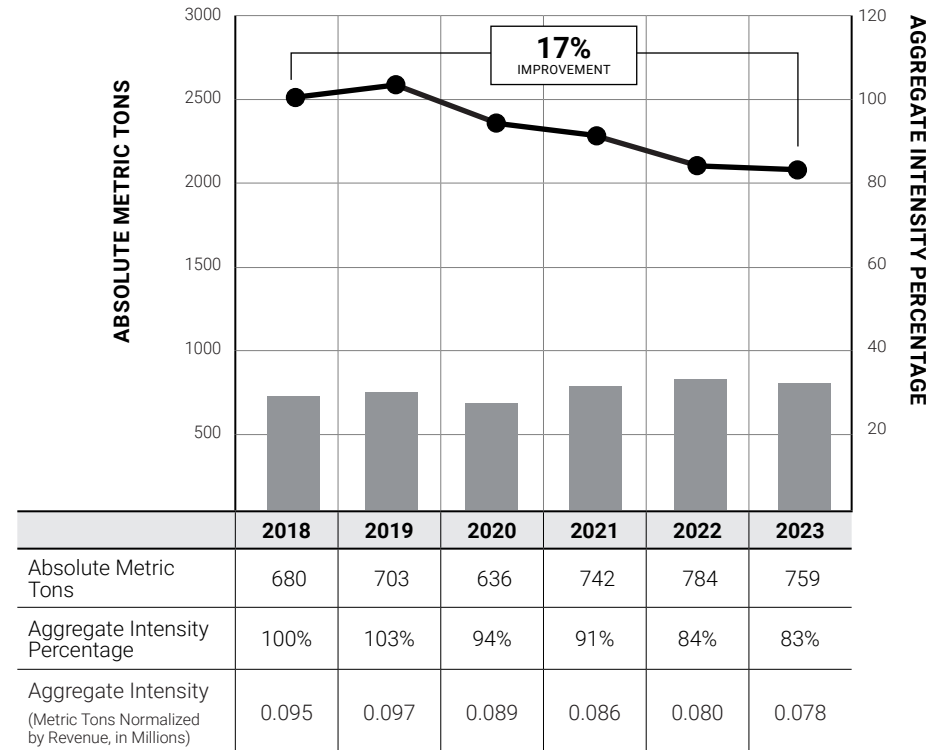
#### Parental Leave 2023

	WOMEN	MEN
Total number of employees who took parental leave, by gender	43	60
Total number of employees who returned to work in the reporting period after parental leave ended, by gender	36	56
Total number of employees who returned to work after parental leave ended who were still employed 12 months after their return to work, by gender	25	19
Total number of employees returning from parental leave in the prior reporting periods	28	23
Return to work rates of employees who took parental leave, by gender	84%	93%
Retention rates of employees who took parental leave, by gender	89%	83%

### Additional Disclosure Toxic Air Emissions

#### Toxic Air Emissions Footprint

■ TAE ● Aggregate Intensity Percentage



Owens Corning defines toxic air emissions to include ammonia and certain HAPs including hexavalent chromium, formaldehyde, manganese, and polycyclic aromatic compounds.