



Owens Corning

# 2024 CDP Corporate Questionnaire 2024

# Contents

## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

USD

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

Publicly traded organization

#### (1.3.3) Description of organization

*Owens Corning is a global residential and commercial building products leader committed to building a sustainable future through material innovation. Our four integrated businesses – Roofing, Insulation, Doors, and Composites – provide durable, sustainable, energy-efficient solutions that leverage our unique material science, manufacturing, and market knowledge 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 2023 sales of 9.7 billion. For more information, visit [www.owenscorning.com](http://www.owenscorning.com). In 2024, Owens Corning acquired Masonite, given timing they are not included in this submission*

[Fixed row]

### (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

**(1.4.1) End date of reporting year**

12/31/2023

**(1.4.2) Alignment of this reporting period with your financial reporting period**

Select from:

Yes

**(1.4.3) Indicate if you are providing emissions data for past reporting years**

Select from:

Yes

**(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for**

Select from:

3 years

**(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for**

Select from:

3 years

**(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for**

Select from:

3 years

[Fixed row]

**(1.4.1) What is your organization's annual revenue for the reporting period?**

9677000000

**(1.5) Provide details on your reporting boundary.**

	<p>Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?</p>
	<p>Select from: <input checked="" type="checkbox"/> Yes</p>

[Fixed row]

**(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

**ISIN code - bond**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

**ISIN code - equity**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

Yes

**(1.6.2) Provide your unique identifier**

US6907421019

**CUSIP number**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

Yes

**(1.6.2) Provide your unique identifier**

690742101

**Ticker symbol**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

Yes

**(1.6.2) Provide your unique identifier**

OC

**SEDOL code**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

**LEI number**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

**D-U-N-S number**

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

### Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

### (1.7) Select the countries/areas in which you operate.

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Chile  | <input checked="" type="checkbox"/> Brazil                   |
| <input checked="" type="checkbox"/> China  | <input checked="" type="checkbox"/> Canada                   |
| <input checked="" type="checkbox"/> India  | <input checked="" type="checkbox"/> France                   |
| <input checked="" type="checkbox"/> Italy  | <input checked="" type="checkbox"/> Mexico                   |
| <input checked="" type="checkbox"/> Spain  | <input checked="" type="checkbox"/> Poland                   |
| <input checked="" type="checkbox"/> Sweden   | <input checked="" type="checkbox"/> Lithuania                |
| <input checked="" type="checkbox"/> Belgium  | <input checked="" type="checkbox"/> Singapore                |
| <input checked="" type="checkbox"/> Czechia  | <input checked="" type="checkbox"/> Netherlands              |
| <input checked="" type="checkbox"/> Finland  | <input checked="" type="checkbox"/> Republic of Korea        |
| <input checked="" type="checkbox"/> Germany  | <input checked="" type="checkbox"/> United States of America |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |  |

### (1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> Yes, for all facilities	<i>List of facilities is public information already online. See details here: <a href="https://www.owenscorning.com/en-us/corporate/locations">https://www.owenscorning.com/en-us/corporate/locations</a></i>

[Fixed row]

## (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

- Tier 1 suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

- Tier 2 suppliers

### (1.24.7) Description of mapping process and coverage

*Our value chain mapping begins when suppliers are onboarded as vendors into the OC supplier database. In 2023, over 6,400 new suppliers were onboarded. All suppliers are screened against World Check, cybersecurity risks, and they are checked for global or governmental sanctions. Another aspect of our supplier mapping is our annual supplier sustainability assessment. This survey addresses such topic areas as codes of conduct for both OC and the supplier, sustainability policies and goals, environmental management, health and safety performance and management, human rights and labor policies and practices, and raw material evaluations. Criteria for inclusion in our survey included suppliers with a high-risk sustainability rating, as well as all single- and sole source suppliers and segmented critical and collaborative suppliers. This strategic approach ensures that we are focusing our efforts on gaining a better understanding of the most impactful and critical suppliers in our network. The information gained from these assessments are an important element in our decision making when training buyers or others responsible for the selection of suppliers or the awarding of business. Due to their high exposure to human rights risks related to labor, social, environmental, and health and safety topics, we conducted an in-depth assessment on mining companies providing minerals to OC in 2023. OC received materials from 128 mines in 20 different countries, operated by 89 different mining companies. Using the S&P Global Risk Atlas, we identified 10 “high-risk” countries according to their environmental, social, and governance risk methodology to narrow our focus. Within the 10 “high-risk” countries, there were 27 mines operated by 23 companies. Using this group of companies and mines, we reviewed our 2022 Supplier Sustainability Survey results, conducted a media scan with keywords, and reviewed publicly available data to narrow down our assessment to engage with 19 mines operated by 15 companies... Through the assessment and subsequent engagements with the high priority suppliers, we were able to validate management practices, review documentation, and discuss opportunities for improvement... OC was able to validate that the risks identified were sufficiently mitigated.*

*[Fixed row]*

## **(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

### **(1.24.1.1) Plastics mapping**

Select from:

- Yes, we have mapped or are currently in the process of mapping plastics in our value chain

### **(1.24.1.2) Value chain stages covered in mapping**

Select all that apply

- Upstream value chain
- Downstream value chain
- End-of-life management

### **(1.24.1.4) End-of-life management pathways mapped**

Select all that apply

Preparation for reuse

Recycling

Landfill

*[Fixed row]*

## **C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities**

**(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?**

### **Short-term**

#### **(2.1.1) From (years)**

1

#### **(2.1.3) To (years)**

3

#### **(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*Owens Corning defines the short-term time horizon as 1 - 3 years in relation to the identification, assessment, and management of our environmental dependencies, impacts, risks, and opportunities. Over all short, medium, and long term time horizons, Owens Corning evaluates the low, medium and high levels of the impacts, risks, opportunities, and dependencies. Each of the dependencies, impacts, risks, and opportunities are assessed to our impact and likelihood scales and is then categorized appropriately. All three levels of dependencies, impacts, risks, and opportunities have been determined important to monitor, but those in the moderate and significant levels are defined as having substantive financial impact.*

### **Medium-term**

#### **(2.1.1) From (years)**

3

#### **(2.1.3) To (years)**

6

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

Owens Corning defines the medium-term time horizon as 3 - 6 years in relations to the identification, assessment, and management of our environmental dependencies, impacts, risks, and opportunities. Each of the dependencies, impacts, risks, and opportunities are assessed to our impact and likelihood scales and is then categorized appropriately. Over all short, medium, and long term time horizons, Owens Corning evaluates the low, medium and high levels of the impacts, risks, opportunities, and dependencies. All three levels of risks have been determined important to monitor, but those in the moderate and significant levels are defined as having substantive financial impact.

### Long-term

#### (2.1.1) From (years)

6

#### (2.1.2) Is your long-term time horizon open ended?

Select from:

No

#### (2.1.3) To (years)

100

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

Owens Corning defines the long-term time horizon as 6 - 100 years in relation to the identification, assessment, and management of our environmental dependencies, impacts, risks, and opportunities. Over all short, medium, and long term time horizons, Owens Corning evaluates the low, medium and high levels of the impacts, risks, opportunities, and dependencies. Each of the dependencies, impacts, risks, and opportunities are assessed to our impact and likelihood scales and is then categorized appropriately. All three levels of risks have been determined important to monitor, but those in the moderate and significant levels are defined as having substantive financial impact.

[Fixed row]

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

**(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?**

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

**(2.2.2.1) Environmental issue**

Select all that apply

- Climate change

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain
- End of life management

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

Select from:

- More than once a year

### (2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local
- Sub-national
- National

### (2.2.2.12) Tools and methods used

#### **Enterprise Risk Management**

- Enterprise Risk Management
- Internal company methods

#### **International methodologies and standards**

- IPCC Climate Change Projections
- Life Cycle Assessment

## Other

- External consultants
- Internal company methods
- Materiality assessment
- Partner and stakeholder consultation/analysis
- Scenario analysis

## (2.2.2.13) Risk types and criteria considered

### Acute physical

- Drought
- Tornado
- Avalanche
- Landslide
- Wildfires
- Storm (including blizzards, dust, and sandstorms)
- Heat waves
- Cold wave/frost
- Cyclones, hurricanes, typhoons
- Heavy precipitation (rain, hail, snow/ice)
- Flood (coastal, fluvial, pluvial, ground water)

### Chronic physical

- Changing temperature (air, freshwater, marine water)
- Heat stress
- Increased severity of extreme weather events
- Temperature variability

### Policy

- Carbon pricing mechanisms
- Changes to international law and bilateral agreements
- Changes to national legislation

### Market

- Availability and/or increased cost of certified sustainable material
- Availability and/or increased cost of raw materials

- Changing customer behavior

### Reputation

- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

### Technology

- Data access/availability or monitoring systems

### Liability

- Exposure to litigation
- Non-compliance with regulations

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- Customers
- Employees
- Investors
- Local communities
- Suppliers

## (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

- No

## (2.2.2.16) Further details of process

*Owens Corning's risk committee meets with functional and business leaders throughout the organization to discuss identified risks, dependencies, and impacts, including climate risks, and manage corresponding action plans. Risks are considered by the committee for all ranges of time horizon, and in all aspects of the value chain. At the asset level, our business units (BUs) create business-specific risk registers which are used in their Strategic and Operational Planning processes. In*

creating these registers, the BUs identify internal and external factors that could pose threats and opportunities to their business. They evaluate the potential impact and likelihood, and then establish management plans to mitigate each risk. The risk committee considers significant risk to the corporation. They have a process where they: 1. Review the OC Risk Register substantiated by business and functional reviews. 2. Align around key mitigation programs. Based on the risk assessment register outputs, the risk committee identifies the various mitigation actions to be taken and a planned approach is taken towards implementing them through the businesses. 3. Meet quarterly. The risk committee meets quarterly to review the risk registers and their potential impact to Owens Corning. They review the existing risk aspects, add any new risks being identified from internal or external sources, and update any risks which are no longer considered applicable to the businesses. The risk committee also reviews the mitigation actions and outputs for the annual cycle. Annually the business reviews emerging risks for the company and partners with the Strategic Growth Council to ensure these are contemplated in strategic planning cycle for the company. 4. Review risk register with the executive committee. All risk assessment results and outputs are reviewed by the executive committee, and feedback received is incorporated in the action register and reflected in the mitigation planning. 5. Provide quarterly update to the Audit Committee of the board of directors We have a variety of processes for identifying and managing opportunities within the business, marketing, R&D, and across the company, including climate-related opportunities. As an example, tech scouting is a business strategy aligned with our corporate innovation team, and it is designed to continuously fuel Owens Corning business pipelines with technology-based opportunities that enable growth or mitigate threats. Our tech scouting team is integrated with each business unit, systematically finding and assessing business opportunities that match our needs and strategy, and effectively sourcing the most suitable technologies and partners. Any new products developed must go through our robust product stewardship process, and each product is evaluated through our Ecodesign Strategy Wheel. Recycling, in the context of the circular economy, will be a key focus of the tech scouting team. Example: Physical Opportunity - Demand for products in our roofing business is generally driven by residential repair, remodeling activity, and new residential construction. As climate change increases frequency and severity of storms, Owens Corning as a building materials company may see increased demand for our roofing products. Evaluation of climate-related physical risks and opportunities have driven changes and expansion in production and marketing of specific Owens Corning products like Duration FLEX shingles.

## Row 2

### (2.2.2.1) Environmental issue

Select all that apply

- Water

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- Annually

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- A specific environmental risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local
- Sub-national
- National

### (2.2.2.12) Tools and methods used

#### Commercially/publicly available tools

- WRI Aqueduct

#### Enterprise Risk Management

- Enterprise Risk Management

#### International methodologies and standards

- ISO 14001 Environmental Management Standard
- Life Cycle Assessment

#### Other

- Internal company methods
- Materiality assessment
- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- Drought
- Flood (coastal, fluvial, pluvial, ground water)

- Heavy precipitation (rain, hail, snow/ice)

### **Chronic physical**

- Water stress
- Groundwater depletion
- Declining water quality
- Rationing of municipal water supply
- Water quality at a basin/catchment level

### **Policy**

- Increased pricing of water

### **Market**

- Inadequate access to water, sanitation, and hygiene services (WASH)

### **Reputation**

- Impact on human health

### **Technology**

- Dependency on water-intensive energy sources

### **Liability**

- Non-compliance with regulations

- Precipitation or hydrological variability

- Water availability at a basin/catchment level

- Seasonal supply variability/interannual variability

- Changing precipitation patterns and types (rain, hail, snow/ice)

## **(2.2.2.14) Partners and stakeholders considered**

*Select all that apply*

- Customers
- Employees
- Investors
- Local communities
- Suppliers

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

No

### (2.2.2.16) Further details of process

*Given the global nature of our business and our need for significant amounts of high quality water for our processes, we chose to use WRI Aqueduct to conduct a detailed water risk assessment and stress mapping for direct operations and supply chain. Owens Corning considers water availability, water quality, and stakeholder conflicts concerning water resources at a basin level, as well as the status of the ecosystems and habitats. The WRI Aqueduct Framework includes 13 water risk indicators—including quantity, quality, and reputational risks, the hydrological model in which water supply estimates now include groundwater as well as surface water, and improvements to the hydrological sub-basin providing different geographic scales allow for an enhanced and comprehensive water risk assessment approach. Owens Corning also utilizes life cycle assessments (LCAs). LCAs help us identify the amount of freshwater consumed during the life cycle of each of our products. Owens Corning undertook our 12th annual water risk assessment in 2023. The WRI Aqueduct Water Risk Atlas enables us to screen our sites for high and extremely high baseline water supply stress, 2030 and 2040 projections for water supply stress changes, frequency of drought, upstream water quality, and other metrics. As this metric takes into account the supply and demand stress of regional water withdrawal, it provides a more complete understanding of water-stressed areas, and it informs the development of our water management plans to optimize water efficiency at facilities in water-stressed regions with high water demand. This includes a range of initiatives, such as leak detection, meter installation, and water mapping, which have lowered operating costs and further reduced our dependence on local and regional water sources. Regular human rights assessments at our sites ensure access to fully-functioning, safely managed WASH services for all employees. We recognize that increased water scarcity and rising costs impact our operations as well as people in the communities where we operate. To fulfill our commitment to strategic, sustainable water use, we must minimize our consumption and ensure that the production, use, and disposal of our products do not contribute to water contamination. By working with stakeholders at all levels — including the local level and the investor community— we can continually optimize water usage and reduce consumption and waste. Our strategies include engaging employees to raise awareness of best water use practices and engaging suppliers to understand water use and risk in the value chain. We strive to deepen our understanding of our water consumption through life cycle assessments (LCAs) which we share with our customers. By collaborating across our entire value chain, we can have a positive cumulative impact on water supplies and help ensure a sustainable future for communities in which we operate.*

### Row 4

#### (2.2.2.1) Environmental issue

Select all that apply

Climate change

#### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- Dependencies
- Impacts
- Risks

### **(2.2.2.3) Value chain stages covered**

*Select all that apply*

- Upstream value chain
- Downstream value chain

### **(2.2.2.4) Coverage**

*Select from:*

- Full

### **(2.2.2.5) Supplier tiers covered**

*Select all that apply*

- Tier 1 suppliers

### **(2.2.2.7) Type of assessment**

*Select from:*

- Qualitative and quantitative

### **(2.2.2.8) Frequency of assessment**

*Select from:*

- More than once a year

### **(2.2.2.9) Time horizons covered**

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

*Select from:*

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

*Select all that apply*

- Site-specific
- Local
- Sub-national
- National

### (2.2.2.12) Tools and methods used

#### **Enterprise Risk Management**

- Internal company methods
- Risk models
- Stress tests

#### **Other**

- Desk-based research
- Partner and stakeholder consultation/analysis
- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

### **Acute physical**

- Drought
- Tornado
- Wildfires
- Heat waves
- Cyclones, hurricanes, typhoons

### **Chronic physical**

- Changing temperature (air, freshwater, marine water)
- Increased severity of extreme weather events
- Sea level rise

### **Policy**

- Carbon pricing mechanisms
- Changes to international law and bilateral agreements
- Changes to national legislation
- Increased difficulty in obtaining operations permits

### **Market**

- Availability and/or increased cost of raw materials

- Heavy precipitation (rain, hail, snow/ice)
- Flood (coastal, fluvial, pluvial, ground water)
- Storm (including blizzards, dust, and sandstorms)

## **(2.2.2.14) Partners and stakeholders considered**

*Select all that apply*

- Customers
- Local communities
- Suppliers

## **(2.2.2.15) Has this process changed since the previous reporting year?**

*Select from:*

- No

## (2.2.2.16) Further details of process

*One common risk factor between Upstream and Downstream as it relates to climate is the risk of transportation disruptions. As with all other forms of risk, transportation risks are managed by the Risk Committee. Each of our business's risk liaisons analyze and manage their transportation risks and related impacts and dependencies, review the risks' management with their business leadership teams, and then present their result to the risk committee to discuss the identified risks and manage corresponding action plans. The risk committee would then ask questions about the risk and assign follow-up actions to risk liaisons, who then report back on progress made to manage the risk. Risks are considered by the committee for short and medium-term time spans, and in all aspects of the value chain. At the asset level, our business units (BUs) create business-specific risk registers which are used in their Strategic and Operational Long-Range Planning (LRP) processes. In creating these registers, the BUs identify internal and external factors that could pose threats and opportunities to their business. They evaluate the potential impact and likelihood, and then establish management plans to mitigate the risk. At the company level, Owens Corning has a risk committee that considers significant risk. The risk registers from the individual BUs as well as legal are consolidated and evaluated for the company. The company and BUs use risk maps as a risk analysis tool. They also use correlation analysis, sensitivity analysis and stress testing. Risk are retained, reduced, transferred or avoided. We have developed an sustainability risk scoring framework based on S&P Global Rating's ESG Risk Atlas. 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 rationales. In addition, a regional risk score, embodying governance rationales, is assigned to a supplier's country. These scores are then tallied 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. Upstream in our value chain, raw material sourcing risks are included in Owens Corning's risk assessments. Risks to disruptions in our material supply due to climate-related disruptions (weather-driven, regulatory, etc.) are included due to the impact on our production that any raw material disruption could have to our production of insulation, roofing, or composite materials. Downstream, the risk of transportation disruptions is also included in our climate-related risk assessments. Owens Corning uses distributors to sell our building materials products to consumers, and a disruption of transportation would put our relationship with our distributors at risk, as well as resulting in a potential loss of sales. During recent hurricanes that impacted our plant in Houston, TX, Atlanta and Savannah, GA, Jacksonville and Lakeland, FL, Owens Corning employed upstream transportation mitigation plans devised as a result of risk planning, as well as downstream transportation mitigation plans devised as a result of risk planning, including shipping from other Owens Corning plants.*

### Row 5

## (2.2.2.1) Environmental issue

*Select all that apply*

Climate change

## (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

Dependencies

Impacts

- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- More than once a year

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

*Select from:*

- A specific environmental risk management process

### (2.2.2.11) Location-specificity used

*Select all that apply*

- Site-specific
- Local
- Sub-national
- National

### (2.2.2.12) Tools and methods used

#### **Enterprise Risk Management**

- Internal company methods

#### **International methodologies and standards**

- Life Cycle Assessment

#### **Other**

- Desk-based research
- Materiality assessment
- Partner and stakeholder consultation/analysis
- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

#### **Policy**

- Carbon pricing mechanisms

#### **Market**

- Availability and/or increased cost of certified sustainable material
- Availability and/or increased cost of raw materials

- Changing customer behavior

### Reputation

- Impact on human health
- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

### Technology

- Transition to lower emissions technology and products

### Liability

- Exposure to litigation
- Non-compliance with regulations

## (2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

## (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

## (2.2.2.16) Further details of process

*In addition to asset, business-unit, and enterprise-level risks managed by the Risk Committee, there are also efforts for identifying risks & opportunities with respect to climate change that are coordinated through the Sustainability organization by ongoing work with each BU to identify & address opportunities & identify & reduce risk*

through: 1. Operations Sustainability 2. Product & Supply Chain Sustainability 3. Innovation & collaboration to deliver energy efficiency & durable material solutions at scale 4. Employee safety, health & engagement & community vitality. One specific process used to assess downstream risk is our Product Stewardship Review process. Product Stewardship reviews all new and significantly modified existing products sold by Owens Corning and is required as part of Owens Corning's total effort to assure that OC products are safe and environmentally sound to make, use and dispose of; and that the products perform as claimed. In August 2023, the Legal, Sustainability, and Research and Development (R&D) functions announced a new enterprise capability combining Product Stewardship and Product Compliance. The new and cross-functional Product Stewardship Center of Excellence (PSCOE) serves as a natural complement to our enterprise strategy. The new function's mission is to facilitate product design quality and product compliance capabilities as the company expands adjacencies and develops multi-material systems. The PSCOE at Owens Corning owns the health, safety, and environmental impact of our products to ensure they are safe to make, use, and perform as expected. This requires that every product is evaluated for health, safety, environmental codes and regulations, quality, and performance. Owens Corning's approach to product stewardship is a truly collaborative effort — individuals across our organization bring their collective expertise together to achieve our aspirations. The PSCOE provides counsel, guidance, and direction as we work to build a more sustainable future through material science innovation. The Product Stewardship Centre of Excellence (PSCOE) function includes, Executive Sponsors: Executive Vice President and Chief R&D Officer and Executive Vice President, General Counsel and Corporate Secretary, the Director, Product Stewardship and Compliance, and the Product Stewardship Leader who manages the day-to-day tasks of PSCOE and leverages the expertise of the Product Stewardship Review Board. The Product Stewardship Review Board, in alignment with our Environmental, Health, Safety, and Product Stewardship Policy, meets weekly to evaluate all new and modified products with consideration given to development, test market, manufacturing, and launch stages of a product's life cycle. The group consists of members across the global enterprise with a range of expertise. We understand that achieving our sustainability 2030 goals and moving toward a circular economy requires designing products based on a view of the product's lifecycle. As part of the product stewardship review process, we use the Ecodesign Strategy Wheel to evaluate the sustainability impacts of R&D projects, new products, and new processes, inspired by the Okala Ecodesign Strategy Wheel. This brainstorming tool divides a product's life cycle into seven stages to help project teams consider product sustainability by asking appropriate questions designed to spark thinking about life cycle approaches.

[Add row]

## **(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?**

### **(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed**

Select from:

Yes

### **(2.2.7.2) Description of how interconnections are assessed**

The Owens Corning Risk Committee evaluates the interconnections or interdependencies between environmental dependencies, impacts, risks and opportunities at the asset-level, business unit level and enterprise-level through the Enterprise Risk Management process. This is coordinated through the Sustainability organization by ongoing work with each business unit to identify and address interconnections and interdependencies (synergies, alignment, contributions) between environmental dependencies, impacts, risks and opportunities. Owens Corning shows interdependencies by using Risks on a Page to assess them holistically between environmental dependencies, impacts, risks and opportunities. See more details on page 62 of our 2023 Sustainability Report. This means that one, for example - risk, how would this risk impact other risks or be impacted by them. Examples of these impacts, risks, opportunities and dependencies include: 1. Climate risks 2.

Water quality and availability dependencies 3. Raw material sourcing 4. Product Liability 5. Impacts to biodiversity and nature 6. Geopolitical risks 7. Competitive threats.  
[Fixed row]

## **(2.3) Have you identified priority locations across your value chain?**

### **(2.3.1) Identification of priority locations**

Select from:

- Yes, we are currently in the process of identifying priority locations

### **(2.3.2) Value chain stages where priority locations have been identified**

Select all that apply

- Direct operations
- Upstream value chain

### **(2.3.3) Types of priority locations identified**

#### **Sensitive locations**

- Areas important for biodiversity
- Areas of limited water availability, flooding, and/or poor quality of water

#### **Locations with substantive dependencies, impacts, risks, and/or opportunities**

- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water
- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

### **(2.3.4) Description of process to identify priority locations**

Owens Corning identifies priority locations for all direct operations and tier one suppliers in the upstream value chain for water stress. We use the WRI Aqueduct tool, 7 of the 13 indicators, and review internal water usage, water discharge, and production data for our direct operations to identify our high-stress water priority locations. Collectively, this assessment informs the development of our water management plans to optimize water efficiency at facilities in water-stressed regions with high water demand. If a location meets any of our 3 significantly relevant indicators or a high total score based on all 7 indicators, a site is included in our high

water stress list. A threshold such as high or extremely high baseline water stress, and/or 4 BWS, BWD, or Drought risk, then they are automatically added into our high-stress water priority locations list. We also keep locations in the list once they are in, they are not removed if their location improves, in case things may change in the future. We also have a watchlist for all sites where a water risk could change over time. Each year, we evaluate all sites according to these indicators, and location-based targets will be added as needed to address high water-stressed areas. See page 289 of our 2023SR for our priority locations. For our tier 1 suppliers, we run the same WRI Aqueduct tool and focus on the high and extremely high BWS as priority locations. For biodiversity, Owens Corning performs a complete location screening annually for all our facilities using the Integrated Biodiversity Assessment Tool (IBAT). We upload site coordinates into IBAT to help us obtain information about a facility's proximity to nationally and regionally protected sites, key bird and biodiversity areas, and endangered or threatened species in the vicinity. Sites located in close proximity to protected and high-value biodiversity habitat areas may pose a higher risk for impacts to biodiversity. Sites that are determined to be within a KBA's boundaries are prioritized to assess potential adverse impacts, and plans are established to assess the remaining sites. See page 307 of our 2023SR for our priority locations. IBAT provides us with a greater awareness of our sites' proximity to protected sites and enables us to act with greater transparency. As we work to develop strategies that will protect biodiversity, we rely on the guidance we receive from expert organizations dedicated to best practices for saving species. Owens Corning works with third-party nonprofit organizations to conduct Biodiversity Impact Assessments at selected sites, designed to help us address adverse impacts as part of our Biodiversity Management Plan. In conjunction with the Wildlife Habitat Council, we are developing bespoke methodologies to assess our impacts at our locations around the world.

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

Revenue

### (2.4.3) Change to indicator

Select from:

- Absolute increase

### (2.4.5) Absolute increase/ decrease figure

30000000

### (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Likelihood of effect occurring

### (2.4.7) Application of definition

Owens Corning uses revenue as an indicator to define substantive effect, but we also may use EBITDA, direct operating costs, or another indicator listed depending on the risk. Of the risks that we monitor, Owens Corning has established three levels for value impact, which have a number of different factors which can be used to qualify a risk into one of the three levels. The lowest level are those risks where the company can absorb the financial impact, and the reputational impact is relatively non-existent. In terms of potential impact and/or likelihood, low impact qualifiers include financial losses between 2-15MM, low reputational risk, and no impacts such as injuries, and/or is a highly unlikely risk, below 10% probability of occurring. The next level is medium impact, with a potential to be known by the public or to damage our reputation. In terms of potential impact and/or likelihood, medium risk can be qualified by financial loss of 15-30MM, potential reputational damage, potential medical treatments required, and/or is a risk which may occur with up to 50% likelihood. The highest level of impact can be qualified by factors such as a material financial impact of greater than 30MM, long-term reputational damage, or serious injury, among other factors, and/or is a risk with a 90% probability to occur, with the potential to be catastrophic to the organization. Each risk is assessed to our impact and likelihood scales and is then categorized appropriately. All three levels of risks have been determined important to monitor, but those in the moderate and significant levels are defined as having substantive financial impact.

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

## (2.4.2) Indicator used to define substantive effect

Select from:

Revenue

## (2.4.3) Change to indicator

Select from:

Absolute increase

## (2.4.5) Absolute increase/ decrease figure

30000000

## (2.4.6) Metrics considered in definition

Select all that apply

Frequency of effect occurring

Likelihood of effect occurring

## (2.4.7) Application of definition

*Owens Corning uses revenue as an indicator to define substantive effect, but we also may use EBITDA, direct operating costs, or another indicator listed depending on the opportunity. Of the opportunities that we monitor, Owens Corning has established three levels for value impact, which have a number of different factors which can be used to qualify an opportunity into one of the three levels. The lowest level are those opportunities where the company can absorb the financial impact, and the reputational impact is relatively non-existent. In terms of potential impact and/or likelihood, low impact qualifiers include financial gains between 2-15MM, low reputational opportunity, and no impacts such as reduced injuries, and/or is a highly unlikely opportunities, below 10% probability of occurring. The next level is medium impact, with a potential to be known by the public or to improve our reputation. In terms of potential impact and/or likelihood, medium opportunity can be qualified by financial gain of 15-30MM, potential reputational improvement, potentially improving safety conditions, and/or is an opportunity which may occur with up to 50% likelihood. The highest level of impact can be qualified by factors such as a material financial impact of greater than 30MM, long-term reputational improvement, or serious injury and fatality (SIF) area condition improvements, among other factors, and/or is an opportunity with a 90% probability to occur, with the potential to be advantageous to the organization. Each opportunity is assessed to our impact and likelihood scales and is then categorized appropriately. All three levels of opportunities have been determined important to monitor, but those in the moderate and significant levels are defined as having substantive financial impact.*  
[Add row]

## **(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

### **(2.5.1) Identification and classification of potential water pollutants**

Select from:

- Yes, we identify and classify our potential water pollutants

### **(2.5.2) How potential water pollutants are identified and classified**

*Our businesses use water in different regions with different regulations and in different processes. As a result, our water management approach is tailored to the site level. All manufacturing plants must comply with all applicable environmental laws and regulations which include evaluating wastewater permitting requirements. We identify and classify potential water pollutants that may have detrimental impacts over water bodies and ecosystems by following legal obligations and permitting requirements. At applicable sites, we actively measure and track relevant pollutant data, including chemical oxygen demand (COD), biochemical oxygen demand (BOD), and total suspended solids (TSS). Where it is necessary to meet discharge requirements, we pretreat or treat our wastewater prior to discharge accordingly. Most of our sites are charged for their water discharge, and all our sites are expected to comply with local regulations. To measure and evaluate success, we track the amount of pollutant from our discharge after any relevant treatment by regular sampling and testing by accredited external labs to ensure we meet all legal and permitting requirements. Meeting our legal and permitting requirements is success. We publicly report our BOD, COD, and TSS effluents as average milligrams of effluent per liter of water.*

*[Fixed row]*

## **(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

### **Row 1**

#### **(2.5.1.1) Water pollutant category**

Select from:

- Other nutrients and oxygen demanding pollutants

#### **(2.5.1.2) Description of water pollutant and potential impacts**

Owens Corning tracks and reports on oxygen demanding pollutants, including Biochemical oxygen demand (BOD), Chemical oxygen demand (COD), and Total suspended solids (TSS). BOD, COD, and TSS at Owens Corning are from process wastewater discharge. We either treat the process water ourselves prior to discharge and are fully permitted to what the receiving bodies are capable of handling, or we are discharging to a third-party treatment system. Untreated high levels of BOD in the process water we discharge could result in impacts to aquatic and natural life across ecosystems, as the consequences of high BOD are that aquatic organisms may become stressed, suffocate, and die. Similarly, discharged water with high COD contains effluent organics that can compete with downstream organisms for oxygen. This oxygen demand can kill or inhibit life downstream of the discharge area of our plants. High total suspended solids in our process wastewater can have both environmental effects and effects on human health. When it comes to water quality, high TSS may decrease water's natural dissolved oxygen levels and increase water temperature. Any untreated process water from our plants could impact watersheds, disrupting even industrial uses of water, and affect fauna and human health.

### (2.5.1.3) Value chain stage

Select all that apply

Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

### (2.5.1.5) Please explain

Our businesses use water in different regions with different regulations and in different processes. As a result, our water management approach is tailored to the site level. We have a regulatory law standard that all our manufacturing plants are evaluated for the need for a wastewater permit and/or treatment. We identify and classify potential water pollutants that may have detrimental impacts over water bodies and ecosystems by following legal obligations and permitting requirements. At applicable sites, we actively measure and track relevant pollutant data, including chemical oxygen demand (COD), biochemical oxygen demand (BOD), and total suspended solids (TSS). Where it is necessary to meet discharge requirements, we pretreat or treat our wastewater prior to discharge accordingly. Most of our sites are charged for their water discharge, and all our sites are expected to comply with local regulations. To measure and evaluate success, we track the amount of pollutant from our discharge after any relevant treatment by regular sampling and testing by accredited external labs to ensure we meet all legal and permitting requirements. Meeting our legal and permitting requirements is success. We publicly report our BOD, COD, and TSS effluents as average milligrams of effluent per liter of water.

[Add row]

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### Climate change

##### **(3.1.1) Environmental risks identified**

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Water

##### **(3.1.1) Environmental risks identified**

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Plastics

##### **(3.1.1) Environmental risks identified**

*Select from:*

No

##### **(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain**

*Select from:*

Not an immediate strategic priority

### (3.1.3) Please explain

Owens Corning has not currently identified risks from plastic with substantive effects, but evaluation is in progress and we are in the process of implementing initiatives to recycle plastic waste to ensure that we meet Extended Producer Responsibility and other plastics waste regulatory requirements and complies with plastic-related regulations. Our Roofing business's expertise in asphalt science has continued to deliver exciting innovations, and 2023 proved to be an exceptional year as our work to incorporate recycled plastic into pavement received some gratifying recognition. Last year, the Owens Corning team created a polymer-modified asphalt base that could be provided to a hot mix contractor and successfully combined with locally recycled plastic to create material that was then used to pave 1.75 miles of test road in Pueblo County, Colorado, U.S. — the longest stretch of paved road in the nation using this waste plastic/asphalt mix. The mix was the result of a concerted effort among the Research and Development team. See more details in our 2023 Sustainability Report on page 237.

[Fixed row]

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

### Climate change

#### (3.1.1.1) Risk identifier

Select from:

Risk1

#### (3.1.1.3) Risk types and primary environmental risk driver

##### Acute physical

Flooding (coastal, fluvial, pluvial, groundwater)

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

United States of America

### (3.1.1.9) Organization-specific description of risk

*Some of Owens Corning's insulation products are only made at a small number of facilities, where disruption could lead to delayed fulfillment of customer orders. These facilities could be materially damaged by natural disasters such as floods, etc.. We have experienced flooding at multiple plants. Owens Corning could incur uninsured losses and liabilities which increase direct costs such as loss of physical assets, as well as disruptions in production capacity which could increase indirect costs such as lost sales, and additional indirect cost incurred through higher insurance premiums to cover a site which is seen as at-risk after a flooding event. In addition, natural disasters pose a significant threat to the safety of our employees, contractors, and customers. We engage with our third-party loss prevention engineering firm to equip our locations to have minimal losses from natural disasters. As climate change occurs, these risks could become more likely also causing insuring these risks to be less feasible. For example, at one Owens Corning facility the company experienced a catastrophic flood approximately 12 years ago. The 190,000 square foot building, located in New Jersey is flood-prone. As such, continuing to purchase flood insurance for this facility has become challenging. Recently, the insurance capacity available for purchase was reduced. Other natural disasters could also impact OC locations in a similar manner.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Unlikely

### (3.1.1.14) Magnitude

Select from:

Low

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The financial impact cannot be quantified, uncertainty too high, information not useful*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

300000000

### (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

700000000

### (3.1.1.25) Explanation of financial effect figure

*Based on the nature of our businesses the unmitigated financial risk would occur when multiple sites are impacted by one event, thus impacting the ability to rely on our network of facilities. Many of Owens Corning's products are produced at a limited number of locations, and an extreme weather event could lead to disruption. The estimated exposure assumes no more than three facilities are impacted concurrently by the same natural catastrophe. The assumption of three facilities for this value was selected because our locations are diverse enough within their geographic regions that any extreme weather event would be unlikely to impact any more than a maximum of three sites. It is estimated this unmitigated impact for up to three sites would be 300 million - 700 million USD, and this range is based on loss of physical assets/inventory, as well as disruptions in production capacity which could increase indirect costs such as business interruption/ lost sales, at between 1 and 3 sites. The impact figure is a range to account for variation in the potential financial impacts for individual affected sites.*

### (3.1.1.26) Primary response to risk

#### **Policies and plans**

Increase insurance coverage

### (3.1.1.27) Cost of response to risk

### (3.1.1.28) Explanation of cost calculation

*Owens Corning mitigates this risk through the purchase of insurance, loss prevention engineering, strategic location evaluation, and sourcing and supply chain diversification. The cost calculation of 23,100,000 references the approximate cost to insure the company against natural disasters such as floods, tornadoes, hurricanes and earthquakes, as well as considerations of other average costs to manage or mitigate the risk incurred annually, such as engineering efforts designed to mitigate risks from natural disasters including elevating critical electronic systems above the ground level.*

### (3.1.1.29) Description of response

*Owens Corning mitigates this risk through the purchase of insurance, loss prevention engineering, strategic location evaluation among other process such as strategic sourcing and supply chain planning. The cost calculation of 23,100,000 references the approximate cost to insure the company against natural disasters such as floods, tornadoes, hurricanes and earthquakes, as well as considerations of other average costs to manage or mitigate the risk incurred annually, such as engineering efforts designed to mitigate risks from natural disasters including elevating critical electronic systems above the ground level. One case of this mitigation plan in action can be seen when the previously mentioned (see company-specific description section above) Owens Corning facility experienced a catastrophic flood resulting from a named storm approximately 12 years ago. The 190,000 square foot building is located in New Jersey, and is flood-prone due to its proximity to a river system and the Atlantic Ocean. The impact of this storm meant the company had to rebuild much of the site's systems to bring it back online, and Owens Corning needed to do so in a way that mitigated future storm risk. The company was faced with the task of building back in a resilient way that mitigates risk. We achieved this through risk management actions such as purchasing additional insurance, and using the rebuild as an opportunity to redesign the electrical systems: much of the electrical system was elevated to be more resilient against potential future floods. As a result, this site was able to come back online and is now more resilient, which we define as being more prepared for future flood events, having responded to the physical risk with appropriate mitigation measures. The site has not experienced a major flooding event since these changes were made.*

## Water

### (3.1.1.1) Risk identifier

Select from:

Risk1

### (3.1.1.3) Risk types and primary environmental risk driver

#### Chronic physical

Water stress

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- United States of America

#### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Mississippi River

#### (3.1.1.9) Organization-specific description of risk

*The largest water risk to our sites in the Mississippi river basin in the U.S. that meets our threshold of substantive impact is increased water stress. As our processes require sufficient amounts of water, we have identified one composite glass facility located in the South Central region of the U.S. exposed to water risk with the potential to have substantive impact. There are also two roofing plants with high and extremely high BWS. The WRI Aqueduct tool identifies these areas as having high extremely high baseline water stress which measures the ratio of total water withdrawals to available renewable surface and ground-water supplies. Higher values indicate more competition among users. The tool also indicates a second facility, an insulation plant located in the Midwest region of the U.S. with the potential to have substantive impact. The tool identifies this area as having extremely high interannual variability, which measures the average between-year variability of available water supply, including both renewable surface and groundwater supplies. Higher values indicate wider variations in available supply from year to year. Decreased availability could result in reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply, as we need water for the production of our composites glass and insulation. We currently do not have conflicts with our communities or local stakeholders in relation to water.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Likely

### (3.1.1.14) Magnitude

Select from:

Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The financial impact cannot be quantified, uncertainty too high, information not useful*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1000000

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

5000000

### (3.1.1.25) Explanation of financial effect figure

*The total cost of our response to risk is between 1 million and 5 million, which represents the increased cost of trucking in water from a third party rather than the municipal supply for one year. This cost has been calculated from our knowledge of current water delivery costs. The 1 million is considered the minimum that this would cost in the Mississippi River basin while we anticipate that 5 million would be the highest we would expect to pay in one year. These calculated costs are based*

on the costs of specific carriers, distances to transport water, the costs of additional infrastructure required, and the ongoing management costs associated with maintaining these installations.

### (3.1.1.26) Primary response to risk

#### Infrastructure, technology and spending

- Adopt water efficiency, water reuse, recycling and conservation practices

### (3.1.1.27) Cost of response to risk

4000000

### (3.1.1.28) Explanation of cost calculation

*We estimate that the cost of response would be approximately 4,000,000 for the composites glass or the insulation plant located in the Mississippi River basin. Our response would need to be installation of additional water treatment processes and additional water efficiency improvements. These costs would be estimated to be about 0.5-1.5 million for water reuse and 2.5-3.5 million for wastewater treatment improvements for the Mississippi River basin area in the United States. These investments would be to increase the amount of water recycled and reused so that the water meets the quality and the supply necessary for our production processes. This would be a one-time cost separate from ongoing process costs. All our estimates are based on the total costs of past water treatment projects at Owens Corning, including equipment and labor.*

### (3.1.1.29) Description of response

*Our top priority has been to increase our water use efficiency through leak detection and repair, process improvements, and water reuse and recycling. Our composites site in this basin has implemented a reverse osmosis system that reuses the reject RO water to feed into another system, thereby reducing intake volumes by almost 40,000 cubic meters annually. The site also raises employee awareness of water conservation through its facility-wide monthly safety meetings in which every employee must attend. At least once or twice a year, environmental topics are incorporated and water conservation is part of those presentations. Our insulation site in this basin has implemented several projects to minimize the amount of flow for spray nozzles used throughout different parts of the process. The site also installed water meters to monitor for abnormal flow and conducts daily walk-throughs of wash down areas to ensure efficient water use which conserves usage and minimizes wash water to discharge. Increasing our water efficiency ensures that we are able to best use natural resources and reduce operating costs. Improved water efficiency results in better product yield. In sites where we need to treat water prior to use, it is in our best interest (financially and maintenance related) to minimize the amount of water that needs to be treated by minimizing the amount of water we use. Our system is designed so that we can shift production to unaffected plants to avoid delays if an issue arises. Owens Corning continues to research opportunities to reduce our water consumption while also increasing water that is recycled and reused throughout our processes.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

- Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

#### Policy

- Changes to national legislation

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Italy                    | <input checked="" type="checkbox"/> Belgium     |
| <input checked="" type="checkbox"/> Canada                   | <input checked="" type="checkbox"/> Czechia     |
| <input checked="" type="checkbox"/> France                   | <input checked="" type="checkbox"/> Finland     |
| <input checked="" type="checkbox"/> Poland                   | <input checked="" type="checkbox"/> Lithuania   |
| <input checked="" type="checkbox"/> Sweden                   | <input checked="" type="checkbox"/> Netherlands |
| <input checked="" type="checkbox"/> Republic of Korea        |   |
| <input checked="" type="checkbox"/> United States of America |   |

### (3.1.1.9) Organization-specific description of risk

*Many of Owens Corning's products are made from heavy manufacturing processes that generate carbon emissions. Owens Corning is subject to or has chosen to voluntarily participate in Emissions Trading Schemes (ETS) around the world, including in Europe, Canada, United States and South Korea. Expansions to these schemes, or similar trading schemes being setup in other nations could impact Owens Corning by increasing our operating costs in those countries by reducing our carbon allowances. Facilities under EU ETS continue to improve their energy and GHG efficiency. However, allowances are decreasing year on year by a flat rate without consideration of production increase. This explains the emissions being higher than allowances. With the further reductions in allowances through Phase 4 of*

*the European ETS, our annual allowances were reduced, which requires us to purchase credits. Phase 4 applies to the period 2021 to 2030. We had ten plants in 2023 that were impacted by the EU ETS: Composites plants L'Ardoise, Besana, and Apeldoorn, and Insulation plants Tessenderlo, Klasterec, Hallekis, Hassleholm, Parainen, Vilnius, and Trzemeszno. Both composite glass and insulation production create GHG emissions.*

### **(3.1.1.11) Primary financial effect of the risk**

*Select from:*

- Increased indirect [operating] costs

### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

*Select all that apply*

- Long-term

### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

*Select from:*

- Virtually certain

### **(3.1.1.14) Magnitude**

*Select from:*

- Medium-high

### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*The financial impact cannot be quantified, uncertainty too high, information not useful*

### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

*Select from:*

- Yes

### **(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)**

23706000

### (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

39511000

### (3.1.1.25) Explanation of financial effect figure

*Facilities covered under the EU-ETS continue to improve their energy and GHG efficiency. However, EU-ETS emissions allowances decrease year on year regardless of production increases, resulting in emissions being higher than allowances. With the further reductions in allowances through Phase 4 of the European ETS (the period from 2021 to 2030), our annual allowances were reduced, which requires us to purchase allowances. We estimate that, if no further corrective actions are taken, we will see an average shortage of about 36,473 tonnes of CO<sub>2</sub>e per year from 2024 to 2030. With an estimated cost per ton of CO<sub>2</sub>e rising to 96-200 euros per tonne by 2030, and an average low cost of 86.14 euros per ton for 2024-2030, and an average high cost of 143.57 euros per ton for 2024-2030, the potential impact over that 7-year period could be between 21.993 - 36.655 million, or 23.706 - 39.511 million at current exchange rates. (1.0779 US Dollars per Euro as of May 13, 2024). This figure assumes business-as-usual operations in the future, which does not reflect Owens Corning's climate strategy: we have a proactive strategy to drastically reduce our emissions, evidenced by our Science-Based Target aligned with the 1.5-degree scenario, in which we commit to reducing our Scope 1 and 2 emissions 50% by 2030, against a 2018 base year.*

### (3.1.1.26) Primary response to risk

#### **Infrastructure, technology and spending**

Other infrastructure, technology and spending, please specify :Emissions Reduction Projects

### (3.1.1.27) Cost of response to risk

12075000

### (3.1.1.28) Explanation of cost calculation

*A primary way we have been managing this risk is by emission reduction projects. In 2023, we implemented 20 projects, generating annual energy savings of over 21,000 MWh and reducing greenhouse gas emissions by nearly 6,200 MT per year. Generally, we invest in energy/GHG reduction projects costing 1.5-3MM/year. In 2023, we invested 889k in waste heat recovery, 239k in lighting, 7k in pumps, motors and drives, and similar infrastructure improvements, 216k in process optimizations, 108k in compressed air efficiency projects, 8k in energy-efficient equipment upgrades, and 258k in HVAC efficiency projects, for a total of 1.725MM invested in energy efficiency and GHG reduction projects across the company. If the average annual investment in energy GHG reduction projects is 1.725 million per year between 2024-2030, we would expect to invest 12,075,000 in energy and GHG reduction projects.*

### (3.1.1.29) Description of response

*A primary way we have been managing this risk is by emission reduction projects. In 2023, we implemented 20 projects, generating annual energy savings of over 21,000 MWh and reducing greenhouse gas emissions by nearly 6,200 MT per year. In addition to energy efficiency and GHG reduction efforts, changes to the manufacturing process are needed to make significant reduction in carbon emissions, and these changes will require more investment. One case study of a change implemented to manage emission-limiting risk in the EU ETS can be seen in a furnace rebuild undertaken in 2019 in our Trzemeszno, Poland location, in which a fuel-fired furnace was transitioned to an Electric Arc Furnace (EAF). As part of our response to this we expect to reduce our CO2 emissions by 75-80% with this line compared to a traditional coke-fired furnace line. As a result, the new line's EAF will reduce carbon intensity by roughly 10% for all Paroc Insulation in Europe. The new EAF is the third stone wool electric furnace for Owens Corning in Europe and the second on the Owens Corning site in Poland. As we plan for the growth of the EU ETS in the long-term, we are managing this risk with financial planning and operations changes like the electrification of furnaces. Reduction of CO2 emissions will reduce the amount of allowances Owens Corning will need to purchase.*

## Water

### (3.1.1.1) Risk identifier

Select from:

Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

**Chronic physical**

Water stress

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

India

### (3.1.1.7) River basin where the risk occurs

Select all that apply

Other, please specify :India West Coast

### (3.1.1.9) Organization-specific description of risk

*The largest water risk to our sites in the India West Coast basin in India that meets our threshold of substantive impact is seasonal supply variability. As our processes require sufficient amounts of water, we have identified one composite glass facility located in the Western region of India exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this site as having high seasonal variability, which measures the average within-year variability of available water supply, including both renewable surface and groundwater supplies. Higher values indicate wider variations of available supply within a year. The tool also indicates medium-high drought risk, which measures where droughts are likely to occur, the population and assets exposed, and the vulnerability of the population and assets to adverse effects. Higher values indicate higher risk of drought. Decreased availability could result in reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We currently do not have conflicts with our communities or local stakeholders in India in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

Increased indirect [operating] costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Likely

### (3.1.1.14) Magnitude

Select from:

Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The financial impact cannot be quantified, uncertainty too high, information not useful*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1000000

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

5000000

### (3.1.1.25) Explanation of financial effect figure

*The total cost of our response to risk is between 1 million and 5 million, which represents the increased cost of trucking in water from a third party rather than the municipal supply for one year. The 1 million is considered the minimum that this would cost in this region of India while we anticipate that 5 million would be the highest we would expect to pay in one year. This cost has been calculated from our knowledge of current water delivery costs. These calculated costs are based on the costs of specific carriers, distances to transport water, the costs of additional infrastructure required, and the and the ongoing management costs associated with maintaining these installations.*

### (3.1.1.26) Primary response to risk

#### **Infrastructure, technology and spending**

Adopt water efficiency, water reuse, recycling and conservation practices

### (3.1.1.27) Cost of response to risk

4000000

### (3.1.1.28) Explanation of cost calculation

*We estimate that the cost of response would be 4,000,000 for the composites glass plant located in the India West Coast basin. Our response would need to be installation of additional water treatment processes and additional water efficiency improvements. The split would likely be 0.5-1.5 million for water reuse and 2.5-3.5 million for wastewater treatment improvements in that region of India. These investments would be to increase the amount of water recycled and reused so that the water meets the quality and the supply necessary for our production processes. This would be a one-time cost separate from ongoing process costs. All our estimates are based on the total costs of past water treatment projects at Owens Corning, including equipment and labor.*

### (3.1.1.29) Description of response

*Our top priority has been to increase our water use efficiency through leak detection and repair, process improvements, and water reuse and recycling. For example, our composites site in this basin has implemented several water reduction projects in recent years. The site installed a state of the art process water reuse system which allows us to treat wastewater to an extremely high quality that can be reused in the plant in many more applications. The system puts the water back into the main process water makeup for the plant, thus reducing withdrawal from city water. On average, the plant recycles over 200 cubic meters of treated effluent per day. Water intake cost savings from this project have been 20K-25K USD annually. This site also implemented a chiller plant control system which has not only proven highly effective for energy conservation, but has also led to water savings. The auto controls for pumps provide for efficient operations and contributes to water savings. Increasing our water efficiency ensures that we are able to best use natural resources and reduce operating costs. Improved water efficiency results in better product yield. In sites where we are required to treat water prior to use, it is in our best interest (financially and maintenance related) to minimize the amount of water that needs to be treated by minimizing water usage. Our system is designed so that we can shift production to unaffected plants to avoid delays if an issue arises. Owens Corning continues to research opportunities to reduce our water consumption while also increasing water that is recycled and reused throughout our processes.*

*[Add row]*

## **(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

### **Climate change**

#### **(3.1.2.1) Financial metric**

Select from:

OPEX

#### **(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

**(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

 Less than 1%**(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

700000000

**(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

Select from:

 1-10%**(3.1.2.7) Explanation of financial figures**

*The amount of OpEx vulnerable to identified transitional risks from climate change is calculated from our EU ETS risk and divided by our total OpEx disclosed originally in our 10-k of 871 million in 2023. With the further reductions in allowances through Phase 4 of the European ETS, our annual allowances were reduced, which requires us to purchase credits. Phase 4 applies to the period 2021-2030. Our course of action in managing these risks involves: interaction with the commission in charge of defining the new allocation rules (in reviewing the rules under EU ETS Phase IV, we determined that the Continuous Filament Glass Fiber sector qualifies to continue receiving free allowances until 2030); actively pursuing R&D initiatives involving a change in material composition or in manufacturing processes to enable emissions reductions; and implementation of energy and GHG reduction projects. This figure assumes business-as-usual operations in the future, which does not reflect Owens Corning's climate strategy: we have a proactive strategy to drastically reduce our emissions, evidenced by our Science-Based Target aligned with the 1.5-degree scenario, in which we commit to reducing our Scope 1 and 2 emissions 50% by 2030, against a 2018 base year. The amount of OpEx vulnerable to identified physical risks from climate change is calculated from our flooding risk and divided by our total OpEx. Based on the nature of our businesses the unmitigated financial risk would occur when multiple sites are impacted by one event, thus impacting the ability to rely on our network of facilities. Many of Owens Corning's products are produced at a limited number of locations, and an extreme weather event could lead to disruption. The estimated exposure assumes no more than three facilities are impacted concurrently by the same natural catastrophe. The assumption of three facilities for this value was selected because our locations are diverse enough within their geographic regions that any extreme weather event would be unlikely to impact any more than a maximum of three sites. It is estimated this unmitigated impact for up to three sites would be 300 million - 700 million USD. The impact figure is a range to account for variation in the potential financial impacts for individual affected sites.*

**Water**

### (3.1.2.1) Financial metric

Select from:

OPEX

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

5000000

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

5000000

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.7) Explanation of financial figures

*The amount of OPEX vulnerable to substantive effects of water stress is about 5MM USD in 2023. That is less than 1% of Owens Corning OPEX for 2023. This financial metric was chosen to be transparent of the substantive effects that water stress, availability, and supply has on Owens Corning's ability to make products. As stated throughout our CDP response, our production is heavily reliant on water as an input to our production.*

[Add row]

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

## Row 1

### (3.2.1) Country/Area & River basin

United States of America

Mississippi River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

4

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

### (3.2.11) Please explain

*The largest water risk to our sites in the Mississippi river basin in the U.S. that meets our threshold of substantive impact is increased water stress. As our processes require sufficient amounts of water, we have identified one composites glass facility located in the South Central region of the U.S exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this area as having extremely high baseline water stress which measures the ratio of total water withdrawals to available renewable surface and ground-water supplies. Higher values indicate more competition among users. The tool also identifies two roofing and asphalt facilities with high and extremely high baseline water stress. Decreased availability could result in reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply, as we need water for the production of our composites glass, roofing and*

asphalt. We currently do not have conflicts with our communities or local stakeholders in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which could also increase our operating costs.

## Row 2

### (3.2.1) Country/Area & River basin

#### Canada

Nelson River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

### (3.2.11) Please explain

*The largest water risk to our site in the Nelson river basin in Canada that meets our threshold of substantive impact is baseline water stress. As our processes require sufficient amounts of water, we have identified one insulation facility located in the Central region of Alberta exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this site as having high baseline water stress. Decreased water availability could result in reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We currently do not have conflicts with our*

communities or local stakeholders in Canada in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.

### Row 3

#### (3.2.1) Country/Area & River basin

##### United States of America

Trinity River (Texas)

#### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

#### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

#### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

#### (3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

#### (3.2.11) Please explain

*The largest water risk to our site in the Gulf Coast/Trinity river basin in Texas that meets our threshold of substantive impact is baseline water stress and interannual variability. As our processes require sufficient amounts of water, we have identified one roofing and asphalt facility located in Texas exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this site as having high baseline water stress and interannual variability. Decreased water availability could result in reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We*

currently do not have conflicts with our communities or local stakeholders in USA in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.

## Row 4

### (3.2.1) Country/Area & River basin

#### India

Other, please specify :India West Coast

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

### (3.2.11) Please explain

*The largest water risk to our site in the India West Coast basin in India that meets our threshold of substantive impact is drought risk. As our processes require sufficient amounts of water, we have identified one composite glass facility located in the Western region of India exposed to water risk with the potential to have substantive impact. The tool also indicates medium-high drought risk, which measures where droughts are likely to occur, the population and assets exposed, and the vulnerability of the population and assets to adverse effects. Higher values indicate higher risk of drought. Decreased availability could result in reduced or disrupted*

production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We currently do not have conflicts with our communities or local stakeholders in India in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.

## Row 5

### (3.2.1) Country/Area & River basin

#### Mexico

Balsas

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

### (3.2.11) Please explain

The largest water risk to our site in the RÃ-o Balsas basin in Mexico that meets our threshold of substantive impact is baseline water stress and drought risk. As our processes require sufficient amounts of water, we have identified one composite glass facility located in Mexico exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this site as having high baseline water stress and drought risk. Decreased water availability could result in

reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We currently do not have conflicts with our communities or local stakeholders in Mexico in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.

## Row 6

### (3.2.1) Country/Area & River basin

#### Canada

St. Lawrence

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

### (3.2.11) Please explain

The largest water risk to our site in the St Lawrence river basin in Canada that meets our threshold of substantive impact is baseline water stress and flood risk. As our processes require sufficient amounts of water, we have identified one insulation facility located in Ontario exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this site as having high baseline water stress and flood risk. Decreased water availability could result in reduced

or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We currently do not have conflicts with our communities or local stakeholders in Canada in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.

## Row 7

### (3.2.1) Country/Area & River basin

#### China

Other, please specify :China Coast - Lake Tail Hu (minor basin)

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

### (3.2.11) Please explain

The largest water risk to our site in the China Coast Lake Tail Hu basin in China that meets our threshold of substantive impact is baseline water stress, flood risk, and drought risk. As our processes require sufficient amounts of water, we have identified one composite glass facility located in China exposed to water risk with the potential to have substantive impact. The WRI Aqueduct tool identifies this site as having high baseline water stress, flood risk, and drought risk. Decreased water

availability could result in reduced or disrupted production capacity and require us to find alternative suppliers or pay an increased price for our current supply. We currently do not have conflicts with our communities or local stakeholders in China in relation to water. However, if water scarcity becomes a larger issue where we do business, we would expect an increase in the likelihood of local conflicts over water availability, which would increase our operating costs.  
[Add row]

### **(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?**

#### **(3.3.1) Water-related regulatory violations**

Select from:

Yes

#### **(3.3.2) Fines, enforcement orders, and/or other penalties**

Select all that apply

Fines, but none that are considered as significant

Enforcement orders or other penalties but none that are considered as significant

#### **(3.3.3) Comment**

Owens Corning defines significant environmental actions as those in which the total cost of fines or penalties are equal to or greater than 300,000 USD. There were zero significant environmental actions reported in 2023  
[Fixed row]

### **(3.3.1) Provide the total number and financial value of all water-related fines.**

#### **(3.3.1.1) Total number of fines**

### (3.3.1.2) Total value of fines

15000

### (3.3.1.3) % of total facilities/operations associated

0.81

### (3.3.1.4) Number of fines compared to previous reporting year

Select from:

About the same

### (3.3.1.5) Comment

*We consider the 'About the same' threshold to be a +/-5% change.  
[Fixed row]*

### (3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

Yes

#### (3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

Alberta TIER - ETS

EU ETS

Korea ETS

Ontario EPS - ETS

Québec CaT - ETS

#### (3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

## Alberta TIER - ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

0.9

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

0

### (3.5.2.3) Period start date

01/01/2023

### (3.5.2.4) Period end date

12/31/2023

### (3.5.2.5) Allowances allocated

24150

### (3.5.2.6) Allowances purchased

0

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO<sub>2</sub>e

19107

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO<sub>2</sub>e

0

### (3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

### **(3.5.2.10) Comment**

N.A.

### **EU ETS**

#### **(3.5.2.1) % of Scope 1 emissions covered by the ETS**

15.1

#### **(3.5.2.2) % of Scope 2 emissions covered by the ETS**

0

#### **(3.5.2.3) Period start date**

01/01/2023

#### **(3.5.2.4) Period end date**

12/31/2023

#### **(3.5.2.5) Allowances allocated**

273782

#### **(3.5.2.6) Allowances purchased**

12080

#### **(3.5.2.7) Verified Scope 1 emissions in metric tons CO<sub>2</sub>e**

314005

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

### (3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

### (3.5.2.10) Comment

N.A.

## Korea ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

3.8

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

0

### (3.5.2.3) Period start date

01/01/2023

### (3.5.2.4) Period end date

12/31/2023

### (3.5.2.5) Allowances allocated

89954

### (3.5.2.6) Allowances purchased

0

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

78110

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

### (3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

### (3.5.2.10) Comment

N.A.

## Ontario EPS - ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

0.9

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

0

### (3.5.2.3) Period start date

01/01/2023

### (3.5.2.4) Period end date

12/31/2023

### (3.5.2.5) Allowances allocated

22093

### (3.5.2.6) Allowances purchased

8225

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

30318

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

### (3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

### (3.5.2.10) Comment

N.A.

## Québec CaT - ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

1.63

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

0

### (3.5.2.3) Period start date

01/01/2023

#### (3.5.2.4) Period end date

12/31/2023

#### (3.5.2.5) Allowances allocated

33844

#### (3.5.2.6) Allowances purchased

0

#### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

33898

#### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

#### (3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

#### (3.5.2.10) Comment

N.A.

[Fixed row]

### (3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Owens Corning (OC) implemented a global strategy to reduce emissions of greenhouse gas across our operations. As a company, we focus on reducing the emissions from our raw materials and processing, increasing renewable energy sources, while also implementing low cost/no-cost solutions to drive reductions. For

our 2030 goal, we have embraced a Science-Based Target for GHG in line with the most stringent standard, designed to limit global warming to 1.5 Celsius. Our 2030 goal is to reduce absolute Scope 1 and Scope 2 GHG emissions by 50% from 2018. Carbon Emissions Trading Schemes (ETS) are tools that we can use to ensure that we reduce our GHG emissions and reduce our costs related to the trading scheme. While OC always strives to be a responsible corporate citizen, many of our products are made from heavy manufacturing processes that generate carbon emissions. OC has a long-term strategy to manage its greenhouse gas emissions focused on compliance with regulations and then driving cost reductions while taking advantage of market opportunities in areas where trading schemes are in existence. Our strategy for complying with the systems in which we participate includes tracking and reducing emissions. To calculate emissions and allowances, we use a software application from Schneider Electric, Resource Advisor, to track environmental data at the plant level. The data are normalized on a unit of production basis to evaluate variations and potential areas of risk. If risks are identified, mitigation plans are developed. The plant-level environmental data are then aggregated at a business unit and corporate level. Every plant, business unit, and corporate organization is provided footprint files for comparisons and the ability to track against their goals. Using estimates for future production for our plants, we can calculate estimated associated emissions, then calculate how much in allowances we will need to purchase in future years. Our strategy for reducing emissions includes energy reduction projects, using renewable electricity, and eliminating blowing agents with high global warming potential. In 2023, we implemented 20 projects, generating energy savings of over 22,000 MWh and reducing over 5,100 MT of GHG emissions per year. In 2023: we invested 239k in lighting, 7.2k in motors and drives, 215k in process optimizations, and 888k in waste heat recovery, and various other projects, for a total of 1.96MM invested in efficiency and GHG reduction projects across the company. We have established a 2030 goal for 100% renewable electricity to help us sharply reduce emissions from our processes and products. We continue to review potential renewable energy projects domestically and internationally. In 2023, approximately 57% of our electricity across our portfolio globally came from renewable sources, such as wind, hydro, solar, and geothermal. This metric is defined as the renewable energy sourced from the grid and the energy enabled by our PPAs, including on-site generation. We have also committed to solve the technical, business, and commercial puzzles in both our global foam insulation operations and our products to eliminate blowing agents that have high global warming potential, a significant source of Scope 1 emissions for our operations. Facilities under EU ETS continue to work to improve their energy and GHG efficiency. However, allowances are decreasing year on year by a flat rate without consideration of production increase. This explains the emissions being higher than allowances. In most cases the difference is compensated by surplus allowances from previous years. With the further reductions in allowances through Phase 4 of the ETS, our annual allowances were reduced, which requires us to purchase credits. To manage this risk, we are considering electrifications of assets in our EU locations in the medium term and have completed similar conversions in recent years. Volatility in carbon market pricing creates additional risk. Our course of action in managing these risks involves: interacting with the commission regarding the implementation of the EU Green Deal and Fit-for-55 package; pursuit of R&D initiatives involving a change in material composition or in manufacturing processes to enable emissions reductions; and implementation of energy and GHG reduction projects. In 2023, we have many examples of GHG reduction initiatives in the EU: At L'Ardoise, we have increased electrification by 45% in the furnace, In Hassleholm, we electrified part of a coke-fired cupola, reducing coke consumption by 18%, in both our Swedish plants, we have purchased emissions-free slag, reducing emissions by 22,000 metric tons, at Trzemeszno, since switching to 100% renewable electricity, our CO2e emissions in EU stone wool production has decreased by over 30%.

**(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental opportunities identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

## Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*

Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Products and services

Development of new products or services through R&D and innovation

### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- United States of America

### (3.6.1.8) Organization specific description

*Demand for products in our roofing business is generally driven by both residential repair and remodeling activity and by new residential construction. As the effects of climate change are felt in the increased frequency and severity of storms, Owens Corning as a building materials company may see an increased demand for our products in our roofing business due to storm related roof damage. As a company with the majority of our roofing business located within the United States, we are therefore affected by the effects of weather in the US, which vary by region. Storms are one of the drivers of roofing product sales, along with renovation and new home builds. Because of this, we are in a position to increase sales of roofing products when seasonal storms such as hail and hurricanes affect the US, especially the South which is prone to severe weather, and increases in these weather events would lead to higher sales. All of our architectural laminate shingles are designed to protect against high winds seen in these conditions. In addition, the entire Duration series meets Class 3 Impact Resistance standards (UL 2218 & FM 4473), and our TruDefinition Duration FLEX, and TruDefinition Duration STORM shingles possess some of the highest Impact Resistance Ratings possible: UL 2218 & FM 4473 Class 4, and are preferred products in many hail-prone regions. With elevated storm activity, our entire shingle product line could see increased revenues.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Long-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- About as likely as not (33–66%)

### (3.6.1.12) Magnitude

Select from:

- Medium

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Owens Corning would anticipate incremental growth relative to the metrics of financial position, performance, and cash flows over the long-term. However, this improved performance would not be expected to materially enhance the overall financial position of Owens Corning.

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

1

### (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

70000000

### (3.6.1.23) Explanation of financial effect figures

The unpredictability of the storm season has continued to be a significant factor in the volatility of the roofing market. Storm activity accounts for less than 10% of Owens Corning's revenue. Specific to hurricanes, external sources suggest that destructive storms will increase in frequency and/or severity due to climate change. The IPCC projects "an 80% increase in the frequency of Saffir-Simpson category 4 and 5 Atlantic hurricanes over the next 80 years," and NOAA projects "Tropical cyclone intensities globally will likely increase on average (by 1 to 10% according to model projections for a 2 degree Celsius global warming). This change would imply an even larger percentage increase in the destructive potential per storm, assuming no reduction in storm size." Going by these sources, this range of values represents up to a 10% increase in storm activity in the long term. For every 5% increase in storm activity we estimate an increase in demand for roofing products which would increase revenue by approximately 35 million: thus the top estimated value in this range is 70 million for a 10% increase

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

Owens Corning has a strong network of facilities throughout the United States. Through sophisticated supply chain planning, production from each of these locations can be redirected to serve a storm damage market. The way we are enabling this opportunity can be seen in the following example case: After Hurricane Katrina led to surge ordering of replacement shingles to repair the huge number of damaged roofs, Owens Corning determined that to effectively respond to surge ordering, shingles from different plants within the same region needed their coloring to be completely interchangeable, so if shingles from two or more different plants end up on the same roof, they will match color as intended. This led the company to develop “regional shingles”, which dramatically improve our ability to get shingles to weather impacted areas from multiple plants. A regional shingle is a shingle produced at different manufacturing facilities, tested and proven to be color-matched to allow mixing between all or some of the producing manufacturing facilities in a specific region. With state-of-the-art technology and stringent testing requirements, Owens Corning Roofing is able to provide regional shingles that allow more efficient service during storm surge demand, more flexibility for multiple locations, and easy inventory management. We developed and rolled out the regional shingle approach for our roofing locations in 2005, and maintain this strategy today. As a result, our regional shingle gives us the flexibility to have a competitive advantage in storm reaction time, as shingle demand can be met from multiple sites, should severe weather lead to a surge in demand. Cost to realize opportunity is 0 incremental management costs. Increased freight costs are able to be passed through in price when serving storm-ravaged areas. Furthermore, increased storm activity is a passive change in market conditions and has no associated cost to realize.

### **(3.6.1.26) Strategy to realize opportunity**

Owens Corning has a strong network of facilities throughout the United States. Through sophisticated supply chain planning, production from each of these locations can be redirected to serve a storm damage market. The way we are enabling this opportunity can be seen in the following example case: After Hurricane Katrina led to surge ordering of replacement shingles to repair the huge number of damaged roofs, Owens Corning determined that to effectively respond to surge ordering, shingles from different plants within the same region needed their coloring to be completely interchangeable, so if shingles from two or more different plants end up on the same roof, they will match color as intended. This led the company to develop “regional shingles”, which dramatically improve our ability to get shingles to weather impacted areas from multiple plants. A regional shingle is a shingle produced at different manufacturing facilities, tested and proven to be color-matched to allow mixing between all or some of the producing manufacturing facilities in a specific region. With state-of-the-art technology and stringent testing requirements, Owens Corning Roofing is able to provide regional shingles that allow more efficient service during storm surge demand, more flexibility for multiple locations, and easy inventory management. We developed and rolled out the regional shingle approach for our roofing locations in 2005, and maintain this strategy today. As a result, our regional shingle gives us the flexibility to have a competitive advantage in storm reaction time, as shingle demand can be met from multiple sites, should severe weather lead to a surge in demand.

## **Water**

### **(3.6.1.1) Opportunity identifier**

Select from:

Opp1

### **(3.6.1.3) Opportunity type and primary environmental opportunity driver**

## Resource efficiency

- Cost savings

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- United States of America

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Mississippi River

### (3.6.1.8) Organization specific description

*Our management strategy enables us to optimize and reduce water consumption through proactive measures such as recycling/reuse of water and leak detection and repair. By focusing on improving our water use efficiency we are able to lower costs for plant operations and reduce dependency on local or regional water sources. Since 2010, we have considerably increased our water recirculation and recycling percentages. By increasing the recycling/recirculating ratio at plants, we have reduced fresh water purchases resulting in financial benefits. Additionally, water efficiency programs including leak detection, meter installation, and water mapping have increased water efficiency at many of our plants. Reducing water use will not only reduce intake costs, but also reduce costs associated with treating water to meet our quality standards and discharging costs.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced indirect (operating) costs

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

More likely than not (50–100%)

### (3.6.1.12) Magnitude

Select from:

Medium

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*To calculate the financial impact of our water efficiency projects, we started with our 2018 base year water usage rate per metric ton of production, and then multiplied that by our 2023 level of production. We do not know of any other material impacts to the usage in 2023, so our assumption is that any differences are related to the efficiencies gained by our initiatives. Comparing the annual usage at 2018 usage rates with actual annual usage, we estimate that we have saved nearly 2.2 million cubic meters of water since 2018. Using our 2023 estimated average cost of water of 0.92 per m<sup>3</sup>, this has saved us over 2 million in the five years from 2018-2023. Our capital projects devoted to water over the next three years are expected to be consistent with recent years, and so our estimated savings from water conservation efforts is approximately 2 million from intake savings alone. Decreased water treatment and discharge costs would increase these savings.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1000000

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1200000

### **(3.6.1.23) Explanation of financial effect figures**

*To calculate the financial impact of our water efficiency projects, we started with our 2018 base year water usage rate per metric ton of production, and then multiplied that by our 2023 level of production. We do not know of any other material impacts to the usage in 2023, so our assumption is that any differences are related to the efficiencies gained by our initiatives. Comparing the annual usage at 2018 usage rates with actual annual usage, we estimate that we have saved nearly 2.2 million cubic meters of water since 2018. Using our 2023 estimated average cost of water of 0.92 per m<sup>3</sup>, this has saved us over 2 million in the five years from 2018-2023. Our capital projects devoted to water over the next three years are expected to be consistent with recent years, and so our estimated savings from water conservation efforts is approximately 2 million from intake savings alone. Decreased water treatment and discharge costs would increase these savings.*

### **(3.6.1.24) Cost to realize opportunity**

4000000

### **(3.6.1.25) Explanation of cost calculation**

*To calculate the financial impact of our water efficiency projects, we started with our 2018 base year water usage rate per metric ton of production, and then multiplied that by our 2023 level of production. We do not know of any other material impacts to the usage in 2023, so our assumption is that any differences are related to the efficiencies gained by our initiatives. Comparing the annual usage at 2018 usage rates with actual annual usage, we estimate that we have saved nearly 2.2 million cubic meters of water since 2018. Using our 2023 estimated average cost of water of 0.92 per m<sup>3</sup>, this has saved us over 2 million in the five years from 2018-2023. Our capital projects devoted to water over the next three years are expected to be consistent with recent years, and so our estimated savings from water conservation efforts is approximately 2 million from intake savings alone. Decreased water treatment and discharge costs would increase these savings.*

### **(3.6.1.26) Strategy to realize opportunity**

*With a focus of improved efficiency, reducing water withdrawals, and water reuse/recirculation, we are continually exploring water-saving initiatives through process and system improvements. For example, in 2023, our Science & Technology Center in Granville, Ohio, U.S., identified an opportunity to reduce our water withdrawal by switching a cooling system from a single-pass water system to one that uses recycled water. This is especially important for Owens Corning, as Granville is identified as a high-stressed site for water. Several of our sites have implemented a chiller plant control system which has not only proven highly effective for energy conservation, but has also led to significant water savings. By integrating a system that treats the water, enabling it to be reused, we are able to save millions of gallons of water per year per plant. Systems have already been installed in Talaja, India, as well as Jackson, Tennessee, and Amarillo, Texas, in the U.S. Plans are in place to incorporate this technology into our Starr, South Carolina, U.S., plant as well. In Rio Claro, Brazil - Following a TPM Kaizen activity, to look for improvements to its well water treatment process, the team at this Composites plant was able to implement a reverse osmosis system, a UV filter, and a biological reactor to treat their well water for use in their plant's cooling tower. Water that is unusable from the treatment process is being continuously monitored and mixed with rainwater for use in cleaning applications. Currently, a Composites site in Tlaxcala, Mexico — one of our largest users of water — has upgraded their wastewater treatment plant. We are also conducting tests and investigating potential opportunities for water reuse, with an eye toward developing water recycling capabilities in the coming months. Our long-term strategy is to use these systems and process improvements as models for future installations across our operations.*

[Add row]

## **(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.**

### **Climate change**

#### **(3.6.2.1) Financial metric**

Select from:

Revenue

#### **(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)**

300000000

#### **(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue**

Select from:

1-10%

#### **(3.6.2.4) Explanation of financial figures**

*The opportunity for climate change, as described in 3.6.1, is increased demand for roofing shingles because of increasing severity and frequency of serious storm events. In years consistent with historical standards, approximately 40 million shingles are demanded across the U.S. due to severe weather. In 2023, historically high severe weather events (40% vs. historical standards) drove increased demand for U.S. shingles. Considering our market share of this increased shingles demand and our average revenue per shingle sold, our revenue aligned with the substantive effects of climate change in 2023 was approximately 300,000,000. Of Owens Corning's approximately 9.7 billion in revenue in 2023, this represents approximately 3.4% of our enterprise-wide revenue that is aligned with the substantive effects of climate change."*

### **Water**

#### **(3.6.2.1) Financial metric**

Select from:

OPEX

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

343466.91

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

### (3.6.2.4) Explanation of financial figures

*We used the numerator of 2023 OPEX (total money saved from cost of 2023 water) over total OPEX of Owens Corning 2023. Since 2018, our conservation and efficiency efforts have avoided more than 2.2 million cubic meters of water, saving more than 2 million in water intake related costs — and enough drinking water for about 1.9 million people for a year. See more details in our 2023 Sustainability Report on page 288.*

[Add row]

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

Quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*In our Corporate Governance Guidelines, available publicly on our corporate website, our board diversity and inclusion policy requires diverse slates of candidates: Nominees for Director to serve on the Board of Directors (the "Board") shall be selected on the basis of, among other things, understanding the business environment of Owens Corning (the "Corporation"), willingness to devote adequate time and efforts to Board responsibilities, ability to make independent analytical inquiries, experience, knowledge, skills, expertise, mature judgment, acumen, character, integrity, and diversity. In this context, "diversity" includes gender, race, ethnicity, nationality, national origin, or other elements of one's identity. When formulating its Board membership recommendations, the Governance and Nominating*

Committee shall also consider advice and recommendations from others, including stockholders, as it deems appropriate. The Governance and Nominating Committee is committed to including, in each third party search qualified candidates who reflect diverse backgrounds, including diversity of gender and race.

**(4.1.6) Attach the policy (optional)**

1\_oc-corporate-governance-guidelines-june-15-2023-2 (1).pdf

[Fixed row]

**(4.1.1) Is there board-level oversight of environmental issues within your organization?**

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.**

**Climate change**

**(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

Chief Sustainability Officer (CSO)

**(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

- Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board mandate

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Approving and/or overseeing employee incentives
- Overseeing and guiding scenario analysis
- Overseeing and guiding major capital expenditures
- Overseeing the setting of corporate targets
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring progress towards corporate targets
- Reviewing and guiding innovation/R&D priorities

### (4.1.2.7) Please explain

*The Board oversees management's execution of the Company's sustainability strategy. The Board performs an annual review of sustainability matters. In addition, the Audit and Governance and Nominating Committees maintain oversight of management's responsibilities for particular aspects of sustainability associated with their respective areas. The Board committees periodically provide reports concerning these sustainability topics to the Board and the Board considers and discusses such reports. Board oversight on sustainability strategy includes our goals for renewable energy, energy use reduction, and our Science-Based Targets for reducing Scope 1, 2, and 3 emissions. Sustainability is embedded in the company from the products we make to the actions we drive within the communities we operate. The Board reviewed management's development of the Company's 2030 goals and oversees our progress in meeting goals such as GHG emissions reduction, energy efficiency of our operations, and sourcing 100% renewable electricity. The Board also reviews and approves annual compensation incentive of executive officers - including those tied to sustainability goals. Major acquisitions, capital projects and innovation are all reviewed by the Board or its committees. Responsibility for risks related to climate change and sustainability lies with the Audit Committee; this is due to the Audit Committee's responsibility for overseeing risk for Owens Corning, including climate and sustainability risks. These risk management policies include current regulations, potential regulation changes, acute and chronic physical risks, and other climate related-issues. sustainability matters that include climate related issues are a scheduled agenda item annually at a minimum and additionally as needed.*

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Sustainability Officer (CSO)

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board mandate

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Approving and/or overseeing employee incentives
- Overseeing and guiding scenario analysis
- Overseeing and guiding major capital expenditures
- Overseeing the setting of corporate targets
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring progress towards corporate targets
- Reviewing and guiding innovation/R&D priorities

### (4.1.2.7) Please explain

*The Board oversees management’s execution of the Company’s sustainability strategy. The Board performs an annual review of sustainability matters. In addition, the Audit and Governance and Nominating Committees maintain oversight of management’s responsibilities for particular aspects of sustainability associated with their respective areas. The Board committees periodically provide reports concerning these sustainability topics to the Board and the Board considers and discusses such reports. Board oversight on sustainability strategy includes our goals for renewable energy, energy use reduction, and our Science-Based Targets for reducing Scope 1, 2, and 3 emissions. Sustainability is embedded in the company from the products we make to the actions we drive within the communities we operate. The Board reviewed management’s development of the Company’s 2030 goals and oversees our progress in meeting goals such as GHG emissions reduction, energy efficiency of our operations, and sourcing 100% renewable electricity. The Board also reviews and approves annual compensation incentive of executive officers - including those tied to sustainability goals. Major acquisitions, capital projects and innovation are all reviewed by the Board or its committees. Responsibility for risks related to climate change and sustainability lies with the Audit Committee; this is due to the Audit Committee’s responsibility for overseeing risk for Owens Corning, including climate and sustainability risks. These risk management policies include current regulations, potential regulation changes, acute and chronic physical risks, and other climate related-issues. sustainability matters that include climate related issues are a scheduled agenda item annually at a minimum and additionally as needed.*

*[Fixed row]*

## **(4.2) Does your organization’s board have competency on environmental issues?**

### **Climate change**

#### **(4.2.1) Board-level competency on this environmental issue**

Select from:

Yes

#### **(4.2.2) Mechanisms to maintain an environmentally competent board**

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Integrating knowledge of environmental issues into board nominating process
- Having at least one board member with expertise on this environmental issue

#### **(4.2.3) Environmental expertise of the board member**

##### **Experience**

- Executive-level experience in a role focused on environmental issues

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

Integrating knowledge of environmental issues into board nominating process

[Fixed row]

### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).**

**Climate change**

#### (4.3.1.1) Position of individual or committee with responsibility

##### Executive level

- Chief Sustainability Officer (CSO)

#### (4.3.1.2) Environmental responsibilities of this position

##### Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

##### Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Setting corporate environmental targets

##### Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing annual budgets related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

#### (4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Quarterly

#### (4.3.1.6) Please explain

Owens Corning created the position of Chief Sustainability Officer (CSO) in 2007 to underscore the essential role of sustainability in our overall operations. The CSO reports directly to the CEO and is responsible for our compliance with legal and company requirements related to sustainability topics. In addition, Owens Corning employs a sustainability organization made up of approximately 56 employees, reporting to the CSO. The team has a wide range of responsibilities, including: Circular economy and decarbonization, Value chain sustainability, Sustainability analytics and reporting, Product sustainability and transparency, Sustainability insights, research, and engagement, Corporate environmental and operations sustainability, Corporate health and wellness, Corporate safety, and Decarbonization. The CEO and CSO also create vision and values related to sustainability, and they develop, maintain, and promote sustainability strategy and policies. In addition, they redefine targets and goals as needed. The CSO and the sustainability organization are responsible for monitoring and reporting performance. We use the EcoStruxure Resource Advisor system from Schneider Electric to monitor our environmental metrics and data. Data is entered into the system, where it can be reviewed and analyzed. The sustainability leadership team meets regularly to: Review initiatives and performance against metrics, Debate current trends in the market, Evaluate the transparency of our product attributes and the level of information needed to satisfy customers, and to Understand increasing stakeholder expectations. Climate-related issues are addressed through our risk management process. They are included in our risk registers, which are developed by the business unit and legal teams from the plant level up.

## Water

### (4.3.1.1) Position of individual or committee with responsibility

#### Executive level

- Chief Sustainability Officer (CSO)

### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

#### Policies, commitments, and targets

- Setting corporate environmental targets

#### Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

#### (4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

#### (4.3.1.6) Please explain

Owens Corning created the position of Chief Sustainability Officer (CSO) in 2007 to underscore the essential role of sustainability in our overall operations. The CSO reports directly to the CEO and is responsible for our compliance with legal and company requirements related to sustainability topics. In addition, Owens Corning employs a sustainability organization made up of approximately 56 employees, reporting to the CSO. The team has a wide range of responsibilities, including: Circular economy and decarbonization, Value chain sustainability, Sustainability analytics and reporting, Product sustainability and transparency, Sustainability insights, research, and engagement, Corporate environmental and operations sustainability, Corporate health and wellness, Corporate safety, and Decarbonization. The CEO and CSO also create vision and values related to sustainability, and they develop, maintain, and promote sustainability strategy and policies. In addition, they redefine targets and goals as needed. The CSO and the sustainability organization are responsible for monitoring and reporting performance. We use the EcoStruxure Resource Advisor system from Schneider Electric to monitor our environmental metrics and data. Data is entered into the system, where it can be reviewed and analyzed. The sustainability leadership team meets regularly to: Review initiatives and performance against metrics, Debate current trends in the market, Evaluate the transparency of our product attributes and the level of information needed to satisfy customers, and to Understand increasing stakeholder expectations. Climate-related issues are addressed through our risk management process. They are included in our risk registers, which are developed by the business unit and legal teams from the plant level up.

[Add row]

### **(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?**

#### **Climate change**

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

- Yes

### (4.5.3) Please explain

*Progress against sustainability goals influence the Committee's assessment of the CEO's and NEOs' annual performance and compensation decisions. Within the Sustainability objectives is the goal for Greenhouse gas emissions ("GHG"): Continue to reduce GHG year-over-year in support of our 2030 sustainability goal of 50% reduction. See per our 2024 Proxy: [https://s21.q4cdn.com/855213745/files/doc\\_financials/2023/ar/\\_proxy-2024-owens-corning.pdf#page46](https://s21.q4cdn.com/855213745/files/doc_financials/2023/ar/_proxy-2024-owens-corning.pdf#page46)*

## Water

### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

### (4.5.3) Please explain

*Progress against sustainability goals influence the Committee's assessment of the CEO's and NEOs' annual performance and compensation decisions. Within the Sustainability objectives is the goal for Greenhouse gas emissions ("GHG"): Continue to reduce GHG year-over-year in support of our 2030 sustainability goal of 50% reduction. See per our 2024 Proxy: [https://s21.q4cdn.com/855213745/files/doc\\_financials/2023/ar/\\_proxy-2024-owens-corning.pdf#page46](https://s21.q4cdn.com/855213745/files/doc_financials/2023/ar/_proxy-2024-owens-corning.pdf#page46)  
[Fixed row]*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Executive Officer (CEO)

### (4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

### (4.5.1.3) Performance metrics

#### Targets

- Progress towards environmental targets

#### Emission reduction

- Reduction in absolute emissions

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

### (4.5.1.5) Further details of incentives

*Our stockholders have expressed heightened interest in and appreciation of our sustainability programs and achievements, as well as our investments in building a diverse and inclusive culture. In response to stockholder feedback and in recognition of the Company's ongoing commitment to safety, sustainability, and inclusion and diversity, we are continuing to enhance how we disclose our sustainability goals and results. Progress against sustainability goals influence the Compensation Committee's assessment of the CEO's and NEOs' annual performance and compensation decisions. In the 2023 Proxy Statement, our Named Executive officers were our CFO, the President of our Composites business, our Chief Growth Officer, and our President of our Insulation Business. There are three goals areas with linkage to compensation: Safety, Sustainability, and Inclusion & Diversity. Within the environmental sustainability bucket, we have a waste to landfill goal, and a GHG goal to continue to reduce GHG year-over-year in support of our 2030 sustainability goal of 50% reduction. More details can be found in our 2023 Proxy Statement [https://s21.q4cdn.com/855213745/files/doc\\_financials/2023/ar/\\_proxy-2024-owens-corning.pdf](https://s21.q4cdn.com/855213745/files/doc_financials/2023/ar/_proxy-2024-owens-corning.pdf)*

### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*This incentive directly supports the actions needed to meet our company's climate commitments, namely our Science-Based Target to reduce Scope 1 and 2 emissions 50% by 2030, against a 2018 base year. This target was approved by the ScienceBased Targets Initiative as aligned with the 1.5-degree scenario. For our CEO, the incentive supports consideration of climate impacts in strategic plans and operations. For our business presidents, the incentive contributes to the consideration of our 2030 GHG reduction goal in the strategic plans for the business, supporting efforts to decarbonize our operations. Similarly for our Chief Growth Officer, the incentive contributes to the consideration of climate impacts when considering growth opportunities for the company.*

[Add row]

**(4.6) Does your organization have an environmental policy that addresses environmental issues?**

	<b>Does your organization have any environmental policies?</b>
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

*[Fixed row]*

**(4.6.1) Provide details of your environmental policies.**

**Row 1**

**(4.6.1.1) Environmental issues covered**

*Select all that apply*

- Climate change

**(4.6.1.2) Level of coverage**

*Select from:*

- Organization-wide

**(4.6.1.3) Value chain stages covered**

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

#### (4.6.1.4) Explain the coverage

*Our policy states – “Owens Corning is committed to safeguarding and sustaining the environment, and complying with all applicable laws, for the benefit of current and future generations. This commitment is guided by our core aspiration to be a sustainable company: one which meets the needs of the present while leaving the world a better place for the future. Owens Corning recognizes scientific consensus that the global climate is changing and that human activities are contributing to that change. We support the climate action measures called for in the Paris Agreement and the Intergovernmental Panel on Climate Change (IPCC) 2018 report seeking to limit global warming to 1.5°C above pre-industrial levels. The key conclusions regarding the impact of human activity on global climate change merit meaningful reductions in greenhouse gas emissions (GHGs) around the world. We are committed to making GHG reductions that align with the best available scientific evidence and with the IPCC 1.5°C conclusion. Our long-term goal for greenhouse gas emissions is a 50% absolute reduction in Scope 1 and Scope 2 (our direct operations) emissions by 2030, from a base year of 2018. We believe addressing the global impact of climate change requires more than GHG reductions within our own operations. In addition to our GHG reduction goal we are specifically committed to:” here we list upstream and downstream commitments.*

#### (4.6.1.5) Environmental policy content

##### **Environmental commitments**

- Commitment to a circular economy strategy
- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues

##### **Climate-specific commitments**

- Commitment to 100% renewable energy

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- Yes, in line with the Paris Agreement
- Yes, in line with another global environmental treaty or policy goal, please specify :Intergovernmental Plan on Climate Change (IPCC) 2018 Report

#### (4.6.1.7) Public availability

*Select from:*

- Publicly available

#### (4.6.1.8) Attach the policy

OwensCorning\_Climate\_Change\_Statement.pdf

### Row 2

#### (4.6.1.1) Environmental issues covered

Select all that apply

Climate change

#### (4.6.1.2) Level of coverage

Select from:

Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

Direct operations

Upstream value chain

Downstream value chain

#### (4.6.1.4) Explain the coverage

*Our policy states – “Owens Corning is committed to safeguarding and sustaining the environment, and complying with all applicable laws, for the benefit of current and future generations. This commitment is guided by our core aspiration to be a sustainable company: one which meets the needs of the present while leaving the world a better place for the future. Owens Corning recognizes scientific consensus that the global climate is changing and that human activities are contributing to that change. We support the climate action measures called for in the Paris Agreement and the Intergovernmental Panel on Climate Change (IPCC) 2018 report seeking to limit global warming to 1.5°C above pre-industrial levels. The key conclusions regarding the impact of human activity on global climate change merit meaningful reductions in greenhouse gas emissions (GHGs) around the world. We are committed to making GHG reductions that align with the best available scientific evidence and with the IPCC 1.5°C conclusion. Our long-term goal for greenhouse gas emissions is a 50% absolute reduction in Scope 1 and Scope 2 (our direct operations) emissions by 2030, from a base year of 2018. We believe addressing the global impact of climate change requires more than GHG reductions within our own operations. In addition to our GHG reduction goal we are specifically committed to:” here we list upstream and downstream commitments. Our goal of having 100% renewable electricity is in our Sustainability Report.*

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- Commitment to a circular economy strategy
- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues

##### Climate-specific commitments

- Commitment to 100% renewable energy

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- Yes, in line with the Paris Agreement
- Yes, in line with another global environmental treaty or policy goal, please specify :UN SDG's, IPCC 2018 Report

#### (4.6.1.7) Public availability

*Select from:*

- Publicly available

### Row 3

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

- Water

#### (4.6.1.2) Level of coverage

*Select from:*

- Organization-wide

### (4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

### (4.6.1.4) Explain the coverage

*Our policy states - " Environmental Protections and Sustainability Creating environmental awareness while conserving resources, preventing waste, reducing greenhouse gases, and protecting the environment and local communities. Continual improvement in our EHS performance and pollution-prevention efforts." See link for more details: <https://www.owenscorning.com/en-us/corporate/sustainability/governance/environmental-safety>*

### (4.6.1.5) Environmental policy content

#### Environmental commitments

- Commitment to comply with regulations and mandatory standards

### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, but we plan to align in the next two years

### (4.6.1.7) Public availability

Select from:

- Publicly available

### (4.6.1.8) Attach the policy

*Owens-Corning-Business-Conduct-Policy-Environmental Health Safety and Product Stewardship.pdf*

[Add row]

### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

#### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

Science-Based Targets for Nature (SBTN)

Science-Based Targets Initiative (SBTi)

UN Global Compact

#### (4.10.3) Describe your organization's role within each framework or initiative

*Science Based Targets Network (SBTN): Owens Corning is a member of the SBTN, which is part of the Global Commons Alliance. The SBTN includes international environmental nonprofit organizations, agencies, and mission-driven entities. Its goal is to empower individuals, companies, and governments to become stewards of the environment using science-based targets — measurable, actionable, and timebound objectives based on the best available science. The SBTN aims to develop methods and tools that help companies set goals and actions toward understanding and preventing negative impacts on nature and biodiversity by expanding on the successes of the Science Based Targets initiative (SBTi). This, in turn, fosters an atmosphere that builds momentum toward our collective goals. Owens Corning's membership with the SBTN is through being part of the SBTN Corporate Engagement Program (CEP), through which Owens Corning can work with SBTN during the development of their methods, tools, and guidance. Our membership can be seen at the following URL: <https://sciencebasedtargetsnetwork.org/company/join-engagement-program/corporate-engagement-program-members/> UN Global Compact: Since 2010, Owens Corning has been a signatory to the United Nations Global Compact (UNGC), a strategic, voluntary policy initiative for businesses committed to aligning their operations with 10 universally accepted principles in the areas of human rights, labor, environment, and anti-corruption. Owens Corning's membership with the UNGC is Participant, and our profile on the UNGC website, which includes a list of our Communications on Progress (CoP) are found at the following URL: <https://unglobalcompact.org/what-is-gc/participants/11350>.*

[Fixed row]

#### (4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

##### (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

Yes, we engaged directly with policy makers

Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

#### **(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

*Select from:*

Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

#### **(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

*Select all that apply*

Paris Agreement

Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.11.4) Attach commitment or position statement**

*OwensCorning\_Climate\_Change\_Statement (2).pdf*

#### **(4.11.5) Indicate whether your organization is registered on a transparency register**

*Select from:*

Yes

#### **(4.11.6) Types of transparency register your organization is registered on**

*Select all that apply*

Mandatory government register

#### **(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization**

*United States Lobbying Disclosure*

#### **(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan**

*Lobbying activities are managed through the Government Affairs function which consults with the Sustainability Function to ensure all efforts are aligned with corporate sustainability goals.*

*[Fixed row]*

#### **(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?**

##### **Row 1**

#### **(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Federal 45L New Home Tax Credit and 25C Retrofit Tax Credit*

#### **(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

*Select all that apply*

Climate change

#### **(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment**

**Financial mechanisms (e.g., taxes, subsidies, etc.)**

Subsidies on products or services

#### **(4.11.1.4) Geographic coverage of policy, law, or regulation**

*Select from:*

National

#### **(4.11.1.5) Country/area/region the policy, law, or regulation applies to**

Select all that apply

United States of America

#### **(4.11.1.6) Your organization's position on the policy, law, or regulation**

Select from:

Support with no exceptions

#### **(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation**

Select all that apply

Participation in working groups organized by policy makers

Participation in voluntary government programs

Responding to consultations

#### **(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

#### **(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*In 2023, Owens Corning advocated in support of extension and enhancement of the tax credits for new and existing homes and buildings. These tax credits incentivize more efficient homes and buildings which increase sale of our products while reducing energy and carbon emissions from housing in the United States. Our political advocacy objectives support initiatives and global public policies that align with our core principles, climate commitments, and strategic business objectives. These include but are not limited to the following: • Government actions to address climate change • Measures to increase the energy efficiency of buildings • Efforts that drive the development and adoption of building energy codes Success would therefore be measured by the extent to which these principles and strategic business objectives are achieved. For example, in the case of these tax credits, the degree to which an extension and enhancement of the tax credits for new and existing homes and buildings that incentive more efficient homes are enacted would be how we measured success. We engage in the market and with external researchers to track the efficiency of homes and buildings in the market over time and by geography. We also directly estimate the uptake of our products in the eligible buildings. Finally, we measure the return on energy from our products in a range of building types and environmental conditions.*

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

- Yes, we have evaluated, and it is aligned

#### **(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

Select all that apply

- Paris Agreement

### **Row 2**

#### **(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Engagements on regulations around state building requirements, including: 1) adoption of the 2021 IECC in states; 2) promote Passive House in state policy/code as foundational to decarbonization strategies.*

#### **(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

Select all that apply

- Climate change

#### **(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment**

##### **Low-impact production and innovation**

- Other low-impact production and innovation, please specify :Low-carbon products and services

#### **(4.11.1.4) Geographic coverage of policy, law, or regulation**

Select from:

- Sub-national

#### **(4.11.1.5) Country/area/region the policy, law, or regulation applies to**

Select all that apply

United States of America

#### **(4.11.1.6) Your organization's position on the policy, law, or regulation**

Select from:

Support with no exceptions

#### **(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation**

Select all that apply

Participation in working groups organized by policy makers

Participation in voluntary government programs

Responding to consultations

#### **(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

#### **(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*The primary outcome of work at the state level is to update dated state building code requirements for new buildings, to require the 2021 IECC to require the 2021 IECC or 2019 ASHRAE 90.1 energy standards as mandatory minimums. As an example, over 20 local governments in Texas have adopted the 2021 IECC, exceeding the state code minimum. In the States, we promote Passive House in climate policy, focusing on affordable housing funded through low-income-housing-tax-credits, state government buildings, and energy and decarbonization "reach codes" that exceed the code minimum. In all these activities, we engage directly and indirectly through trade associations and NGOs. Our political advocacy objectives support initiatives and global public policies that align with our core principles, climate commitments, and strategic business objectives. These include but are not limited to the following:*

- Government actions to address climate change
- Measures to increase the energy efficiency of buildings
- Efforts that drive the development and adoption of building energy codes

*Success would therefore be measured by the extent to which these principles and strategic business objectives are achieved. For example, in the case of these building requirements, the degree to which building code requirements for new buildings which support improved energy efficiency standards are enacted would be how we measured success We directly measure changes in state and municipal building codes to track progress.*

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

### Row 3

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*Engagements on regulations around federal building requirements, including: 1) EPA Energy Star Homes; 2) DOE Zero Energy Ready Homes; 3) federal 45L new homes tax credit to meet #1 & #2 above 4) Manufactured Housing Energy Efficiency Standards; 5) Mainstreaming the 2021 IECC and 2019 ASHRAE 90.1 standards as the mandatory minimum in all new federal buildings*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

##### Energy and renewables

Other energy and renewables, please specify :Low-carbon products and services

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

National

#### (4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

United States of America

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with no exceptions

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Participation in working groups organized by policy makers

Participation in voluntary government programs

Responding to consultations

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

#### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*The primary outcome is to update dated federal requirements for new buildings and voluntary federal program criteria for new residential and commercial buildings to require the 2021 IECC to require the 2021 IECC or 2019/2022 ASHRAE 90.1 energy standards as mandatory minimums or reach codes such as Passive House. This includes an exhaustive list of regulations and guidance, and focused on federally backed mortgages (FHA, VA, USDA), Manufactured Housing, and the Energy Star Homes (EPA) and Zero Energy Ready Homes (DOE) programs specs. It's critical to establish this baseline as foundational to future policy efforts related to climate and building decarbonization. Further, many states follow the federal actions and adopt similar policies. In all these activities, we engage directly and indirectly through trade associations and NGOs. Our political advocacy objectives support initiatives and global public policies that align with our core principles, climate commitments, and strategic business objectives. These include but are not limited to the following: • Government actions to address climate change • Measures to increase the energy efficiency of buildings • Efforts that drive the development and adoption of building energy codes Success would therefore be measured by the extent to which these principles and strategic business objectives are achieved. For example, in the case of these building requirements, the degree to which building code requirements for new buildings which support improved energy efficiency standards are enacted would be how we measured success.*

**(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

- Yes, we have evaluated, and it is aligned

**(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

Select all that apply

- Paris Agreement

[Add row]

**(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

**Row 1**

**(4.11.2.1) Type of indirect engagement**

Select from:

- Indirect engagement via a trade association

**(4.11.2.4) Trade association**

**Global**

- Other global trade association, please specify :North America Insulation Manufacturers Association (NAIMA)

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

Climate change

Water

#### **(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*NAIMA works closely with worldwide manufacturers of fiberglass, rock wool and slag wool insulation products and other allied organizations to advance sustainable development through activities that promote the following as they relate to insulation: 1. Pollution reduction through increased insulation 2. Energy efficiency awareness 3. Natural resource preservation. NAIMA unites with other international organizations to inform government agencies, environmental building organizations, manufacturing companies, consumers, and academia around the globe about the role insulation plays in energy efficient construction, the reduction of greenhouse gas emissions and mitigating climate change. Owens Corning recognizes NAIMA as a key partner for insulation manufacturing in North America. Our funding supports various NAIMA efforts, including efforts to improve energy efficiency, and promote the development of Environmental Product Declarations (EPDs). The North American Insulation Manufacturers Association (NAIMA) is made up of companies that manufacture fiberglass, rock wool, and slag wool insulation. Its members produce the majority of the insulation products used in the United States, Canada, and Mexico. NAIMA is primarily focused on promoting energy efficiency and the preservation of the environment, as well as the safe production and use of its members' products.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

*Select all that apply*

- Paris Agreement
- Sustainable Development Goal 6 on Clean Water and Sanitation

### Row 2

## (4.11.2.1) Type of indirect engagement

*Select from:*

- Indirect engagement via a trade association

## (4.11.2.4) Trade association

**Global**

- Other global trade association, please specify :American Composites Manufacturers Association (ACMA)

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

- Climate change
- Water

## (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

- Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

- Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*ACMA has supported efforts to improve resilience of our nation's energy grid, surface transportation and water infrastructure through the promotion of fiber-reinforced polymer composites and advanced materials. The association and its member companies have advocated for the benefits of composites, such as corrosion resistance, ease of installation, extreme weather resilience and superior service life. The American Composites Manufacturers Association (ACMA) provides education, advocacy, and representation for its member companies and associated markets, working to promote growth within the composites industry. ACMA is committed to driving industry innovation, providing members with a range of educational tools and certification programs. One example of how we work with ACMA is in the U.S., where Owens Corning collaborates with organizations such as the American Composite Manufacturers Association (ACMA), as well as other stakeholders in the wind industry value chain to develop solutions to effectively deal with the challenge of wind turbine waste at end of life. In addition to extending the service life of turbine blades, from 20 years to 30 or 40 years, we have been looking at ways to close the loop around reusability and recyclability where waste is concerned. In 2022 and continuing into 2023, ACMA kicked off their Climate Impacts Project to increase support to member companies in the area of life cycle assessment, including life cycle inventory, product category rules, and EPDs. Our employees are providing support and expertise to the project.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

- Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

- Paris Agreement
- Sustainable Development Goal 6 on Clean Water and Sanitation

**Row 3**

#### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Global

- Other global trade association, please specify :Business Roundtable

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, we publicly promoted their current position

#### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*From the Business Roundtable website on climate change their position is: "Business Roundtable believes that to avoid the worst impacts of climate change, the world must work together to limit global temperature rise this century to well below 2 degrees Celsius above preindustrial levels, consistent with the Paris Agreement. The United States and the international community must aggressively reduce GHG emissions and create incentives for developing new technologies to achieve this*

goal. Business Roundtable supports a goal of reducing net U.S. GHG emissions by at least 80 percent from 2005 levels by 2050, which should be achieved in a manner consistent with the key principles listed in the following section.” (<https://www.businessroundtable.org/climate>) Owens Corning’s funding of the Business Roundtable supports their efforts to drive creativity, innovation and economic opportunity, as well as balanced approaches to climate policy. One specific example of recent work with Business Roundtable are efforts to advocate for affordable housing and other social justice concerns.

#### **(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation**

Select all that apply

Paris Agreement

[Add row]

#### **(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?**

Select from:

Yes

**(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

#### **Row 1**

##### **(4.12.1.1) Publication**

Select from:

In mainstream reports, in line with environmental disclosure standards or frameworks

#### (4.12.1.2) Standard or framework the report is in line with

Select all that apply

TCFD

#### (4.12.1.3) Environmental issues covered in publication

Select all that apply

Climate change

#### (4.12.1.4) Status of the publication

Select from:

Complete

#### (4.12.1.5) Content elements

Select all that apply

Content of environmental policies

Governance

Risks & Opportunities

Strategy

Emission targets

#### (4.12.1.6) Page/section reference

*Excerpts due to character limit: P. 7-8 of PDF - Environmental Control, discussion of climate & sustainability goals P. 8 - Sustainability P. 9 - Safety, Labor, and Human Rights P. 15 - Climate change risk discussion P. 16-17 - Propose or future laws or regulations aimed at addressing climate change... may materially impact demand for our products or our cost of doing business P. 19 - Price volatility of renewable energy markets*

#### (4.12.1.7) Attach the relevant publication

*\_2023-annual-report-owens-corning.pdf*

#### (4.12.1.8) Comment

## Row 2

### (4.12.1.1) Publication

Select from:

- In voluntary sustainability reports

### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

### (4.12.1.4) Status of the publication

Select from:

- Complete

### (4.12.1.5) Content elements

Select all that apply

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Strategy                          | <input checked="" type="checkbox"/> Value chain engagement     |
| <input checked="" type="checkbox"/> Governance                        | <input checked="" type="checkbox"/> Dependencies & Impacts     |
| <input checked="" type="checkbox"/> Emission targets                  | <input checked="" type="checkbox"/> Public policy engagement   |
| <input checked="" type="checkbox"/> Emissions figures                 | <input checked="" type="checkbox"/> Water accounting figures   |
| <input checked="" type="checkbox"/> Risks & Opportunities             | <input checked="" type="checkbox"/> Water pollution indicators |
| <input checked="" type="checkbox"/> Content of environmental policies |  |

### (4.12.1.6) Page/section reference

*The whole report contains many references to all of Owens Corning's responses to environmental issues - P. 57 - Sustainability Governance P. 203 - Product Stewardship P. 242 - Energy Efficiency / Renewable Energy P. 254 - Combating Climate Change P. 281 - Responsible Water Sourcing and Consumption P. 303 - Protecting Biodiversity P. 60 - Summary of key risks P. 330 - Energy appendix data P. 337 - Emissions appendix data P. 362 - TCFD P. 372 - SASB P. 373 - GRI Index P. 387 - Assurance Statement*

#### **(4.12.1.7) Attach the relevant publication**

*2023-Owens-Corning-Sustainability-Report.pdf*

#### **(4.12.1.8) Comment**

*2023 Sustainability Report*  
*[Add row]*

## C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

On a per project basis

### Water

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

On a per project basis

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- IEA NZE 2050

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Technology

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

2023

### (5.1.1.8) Timeframes covered

Select all that apply

- ☑ 2025
- ☑ 2030
- ☑ 2050

### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

- ☑ Speed of change (to state of nature and/or ecosystem services)
- ☑ Climate change (one of five drivers of nature change)

#### Regulators, legal and policy regimes

- ☑ Global regulation

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Time horizons were selected based on the following factors:*

- TCFD-aligned recommendations, which define short-term as 2-5 years, medium-term as 5-10 years, and long-term as 10 years
- Owens Corning’s climate targets
- Internal data availability such as projections of business growth rate
- Owens Corning’s enterprise risk management documentation by business units and 2023 risk register, which includes Owens Corning’s impact, likelihood and velocity scales

*During the climate scenario analysis, the selected time horizons were considered to:*

- Short-term (2025): Understand potential immediate impact of climate change on assets, revenue, and costs
- Medium-term (2030): Understand potential shifts in CapEx due to climate change and potential returns on climate risk responses
- Long-term (2050): Understand potential longer-term vulnerabilities, opportunities, and strategic implications

*The prioritized climate-related transition risks and opportunities were assessed under three climate pathways and three time horizons, in alignment with TCFD recommendations. The climate-related transition risk and opportunities were assessed using the following climate pathway scenarios:*

- Low Carbon Economy (LCE):
  - Future scenario in which warming of 2C but less than 4C is estimated by 2100.
  - IEA announced pledges “APS”, IPCC SSP2-4.5, NGFS NDCs.
  - Scenario envisions a world where announced ambitions and targets can deliver more significant emissions reductions. but does not limit warming to below the 2C threshold, though it does limit warming to below the 4C threshold of a higher carbon pathway.
- High Carbon Economy (HCE):
  - Future scenario in which warming of 4C is estimated by 2100.
  - IEA currently stated policies “STEPS”, IPCC SSP5-RCP8.5, NGFS current policies.
  - Scenario where the world cuts emissions, but not significantly, and climate change accelerates causing 2.5C warming by 2050 and 4C by 2100, bringing irreversible changes.

### (5.1.1.11) Rationale for choice of scenario

*Through a stakeholder engagement process initiated in 2023, Owens Corning identified and prioritized six climate-related risks and opportunities for further analysis using the following steps:*

1. Engaged stakeholders through seven interviews with more than 20 Owens Corning employees across seven business areas (including Carbon Pricing, Risk, Sourcing, Strategic Marketing, Legal and Regulatory, Glass Science & Technology [S&T], and Roofing S&T), and a first workshop with nine Owens Corning stakeholders.
2. Developed a list of risks and opportunities by reviewing internal documentation (e.g., geographies, risk registers, prior climate-

related risk assessments), conducting peer benchmarking, and reviewing publicly available sectoral data. 3. Narrowed down an initial list of 15 climate-related risks and opportunities to four transition risks and two opportunities relevant to Owens Corning. This refinement involved engagement with a cross-functional group of nine stakeholders who participated in a workshop alongside a stakeholder survey.

## Water

### (5.1.1.1) Scenario used

#### Physical climate scenarios

- RCP 8.5

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- SSP5

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Market

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

#### (5.1.1.7) Reference year

2018

#### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

#### (5.1.1.9) Driving forces in scenario

##### Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*These initial analyses referenced time horizons of the current period, 2036, and 2051. The initial scenario analysis work focused on two areas: physical climate risks posed to our company locations, and potential impacts of climate change on demand for our roofing products influenced by severe weather activity. In the first project, OSU conducted a climate scenario analysis for physical climate risk across facilities over the same emission pathways and time horizons. The findings will be incorporated into our risk assessment for our plants. Variables assessed included factors like precipitation and flood risk, cyclones and severe weather, drought risk, wind, and maximum temperature. Each of these factors can change for each facility in response to different climate scenarios, and awareness of these potential changes at the site level is a key step to ensuring preparedness at the enterprise level. We are currently evaluating more detailed analysis for specific facilities. For the second scenario analysis, OSU was able to model the potential changes to U.S. roofing product demand by region for each emission pathway and time horizon. This analysis will help us evaluate how drivers of roofing shingle demand potentially change as variables like wind, tropical cyclones, and hail fluctuate in different climate scenarios. Outcomes of this analysis will provide Owens Corning the ability to ensure our production capability can adapt to climate change and ensure we successfully serve our markets as their demand for roofing products changes due to climate change. We are still evaluating how best to incorporate these findings within our business units' decision-making process See more details in our Carbon White Paper: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2021/Carbon-White-Paper.pdf>*

#### (5.1.1.11) Rationale for choice of scenario

*In addition to the impacts associated with climate regulation, Owens Corning is affected by the physical consequences of a changing climate. While the effects of climate change are being felt globally, the risks associated can vary across geographical regions depending on external factors. These include both the region's actual climate and the ability of its infrastructure to absorb the impacts. Owens Corning is committed to understanding the climate risk at each of our sites around the world. In 2020, Owens Corning began work with The Ohio State University to assess the resilience of our strategies against a range of climate-related scenarios and time horizons. Climate models are continually developed, updated, and refined, and Owens Corning recognizes this continuous evolution as we advance our understanding of relevant physical processes and biogeochemical cycles. Climate modeling groups coordinate their projections of future climate conditions through a Coupled Model Intercomparison Project (CMIP). See more details in our Carbon White Paper: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2021/Carbon-White-Paper.pdf>*

## Climate change

### (5.1.1.1) Scenario used

#### Physical climate scenarios

RCP 8.5

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

SSP5

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

Market

### (5.1.1.6) Temperature alignment of scenario

Select from:

4.0°C and above

### (5.1.1.7) Reference year

2018

### (5.1.1.8) Timeframes covered

Select all that apply

2025

2030

2050

### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

Climate change (one of five drivers of nature change)

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*These initial analyses referenced time horizons of the current period, 2036, and 2051. The initial scenario analysis work focused on two areas: physical climate risks posed to our company locations, and potential impacts of climate change on demand for our roofing products influenced by severe weather activity. In the first project, OSU conducted a climate scenario analysis for physical climate risk across facilities over the same emission pathways and time horizons. The findings will be incorporated into our risk assessment for our plants. Variables assessed included factors like winds, cyclones and severe weather, flood risk, drought risk, and maximum temperature. Each of these factors can change for each facility in response to different climate scenarios, and awareness of these potential changes at the site level is a key step to ensuring preparedness at the enterprise level. We are currently evaluating more detailed analysis for specific facilities. For the second scenario analysis, OSU was able to model the potential changes to U.S. roofing product demand by region for each emission pathway and time horizon. This analysis will help us evaluate how drivers of roofing shingle demand potentially change as variables like wind, tropical cyclones, and hail fluctuate in different climate*

scenarios. Outcomes of this analysis will provide Owens Corning the ability to ensure our production capability can adapt to climate change and ensure we successfully serve our markets as their demand for roofing products changes due to climate change. We are still evaluating how best to incorporate these findings within our business units' decision-making process

### (5.1.1.11) Rationale for choice of scenario

*In addition to the impacts associated with climate regulation, Owens Corning is affected by the physical consequences of a changing climate. While the effects of climate change are being felt globally, the risks associated can vary across geographical regions depending on external factors. These include both the region's actual climate and the ability of its infrastructure to absorb the impacts. Owens Corning is committed to understanding the climate risk at each of our sites around the world. In 2020, Owens Corning began work with The Ohio State University to assess the resilience of our strategies against a range of climate-related scenarios and time horizons. Climate models are continually developed, updated, and refined, and Owens Corning recognizes this continuous evolution as we advance our understanding of relevant physical processes and biogeochemical cycles. Climate modeling groups coordinate their projections of future climate conditions through a Coupled Model Intercomparison Project (CMIP).*

## Water

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- IEA NZE 2050

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy

- Market
- Technology

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

2023

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

#### Regulators, legal and policy regimes

- Global regulation

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

Time horizons were selected based on the following factors: • TCFD-aligned recommendations, which define short-term as 2-5 years, medium-term as 5-10 years, and long-term as 10 years • Owens Corning's climate targets • Internal data availability such as projections of business growth rate • Owens Corning's enterprise risk management documentation by business units and 2023 risk register, which includes Owens Corning's impact, likelihood and velocity scales During the climate scenario analysis, the selected time horizons were considered to: • Short-term (2025): Understand potential immediate impact of climate change on assets, revenue,

and costs • *Medium-term (2030): Understand potential shifts in CapEx due to climate change and potential returns on climate risk responses* • *Long-term (2050): Understand potential longer-term vulnerabilities, opportunities, and strategic implications* The prioritized climate-related transition risks and opportunities were assessed under three climate pathways and three time horizons, in alignment with TCFD recommendations. The climate-related transition risk and opportunities were assessed using the following climate pathway scenarios: • *Low Carbon Economy (LCE):* o Future scenario in which warming of 2C but less than 4C is estimated by 2100. o IEA announced pledges “APS”, IPCC SSP2-4.5, NGFS NDCs. o Scenario envisions a world where announced ambitions and targets can deliver more significant emissions reductions. but does not limit warming to below the 2C threshold, though it does limit warming to below the 4C threshold of a higher carbon pathway. • *High Carbon Economy (HCE):* o Future scenario in which warming of 4C is estimated by 2100. o IEA currently stated policies “STEPS”, IPCC SSP5-RCP8.5, NGFS current policies. o Scenario where the world cuts emissions, but not significantly, and climate change accelerates causing 2.5C warming by 2050 and 4C by 2100, bringing irreversible changes.

### **(5.1.1.11) Rationale for choice of scenario**

*Through a stakeholder engagement process initiated in 2023, Owens Corning identified and prioritized six climate-related risks and opportunities for further analysis using the following steps: 1. Engaged stakeholders through seven interviews with more than 20 Owens Corning employees across seven business areas (including Carbon Pricing, Risk, Sourcing, Strategic Marketing, Legal and Regulatory, Glass Science & Technology [S&T], and Roofing S&T), and a first workshop with nine Owens Corning stakeholders. 2. Developed a list of risks and opportunities by reviewing internal documentation (e.g., geographies, risk registers, prior climate-related risk assessments), conducting peer benchmarking, and reviewing publicly available sectoral data. 3. Narrowed down an initial list of 15 climate-related risks and opportunities to four transition risks and two opportunities relevant to Owens Corning. This refinement involved engagement with a cross-functional group of nine stakeholders who participated in a workshop alongside a stakeholder survey.*

*[Add row]*

## **(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.**

### **Climate change**

#### **(5.1.2.1) Business processes influenced by your analysis of the reported scenarios**

*Select all that apply*

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

#### **(5.1.2.2) Coverage of analysis**

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*In the first project, climate scenario analysis was conducted for physical climate risk to our facilities over the same emission pathways and time horizons, and these facilities level findings will be incorporated into our risk determination for our plants. Variables assessed included factors like winds, cyclones and severe weather, flood risk, drought risk, and maximum temperature. Each of these factors can change for each facility in response to different climate scenarios, and awareness of these potential changes at the site level is a key step to ensuring preparedness at the enterprise level. We are currently developing an action plan to ensure consideration of all potential climate risks for relevant sites, which will help us to be more resilient against climate-related physical impacts in the long-term. For the second scenario analysis, researchers modelled the potential changes to US roofing product demand by region for each emission pathway and time horizon. This analysis can help us to understand how drivers of roofing shingle demand could potentially change as variables like wind, tropical cyclones, and hail fluctuate in different climate scenarios. The roofing finance team has used the scenario analysis report for perspective on climate and relative to the advancement of storm events that we are seeing in our data sets. In recent years storm events have continued to play a bigger part in our assessment and planning for market size and activity. The scenario analysis was part of a discussion of how Owens Corning should take action going forward. Outcomes of this analysis can help Owens Corning to ensure our production capability can adapt to climate change and ensure we successfully serve our markets as their demand for roofing products changes due to climate change. The exact way in which these findings will be incorporated into our business decisions is still being determined, but undertaking the analysis was a key first step achieved in 2021. The results of this assessment help us to be better prepared to respond to a range of potential roofing market situations in future years, given the development of climate change and related storm impacts. We used the results of the physical scenario analyses as an input in two subsequent modeling efforts. In 2023, Owens Corning began work to identify transition risks and opportunities through consultant-led climate transition scenario analyses. This modeling has referenced IEA, NGFS, and other scenarios, though low medium and high-carbon futures, with a time frame from 2025 to 2050. The results of these scenario analyses will be used to facilitate transition planning for the organization, and to manage identified climate risks and opportunities as needed.*

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*In the first project, climate scenario analysis was conducted for physical climate risk to our facilities over the same emission pathways and time horizons, and these facilities level findings will be incorporated into our risk determination for our plants. Variables assessed included factors like winds, cyclones and severe weather, flood risk, drought risk, and maximum temperature. Each of these factors can change for each facility in response to different climate scenarios, and awareness of these potential changes at the site level is a key step to ensuring preparedness at the enterprise level. We are currently developing an action plan to ensure consideration of all potential climate risks for relevant sites, which will help us to be more resilient against climate-related physical impacts in the long-term. For the second scenario analysis, researchers modelled the potential changes to US roofing product demand by region for each emission pathway and time horizon. This analysis can help us to understand how drivers of roofing shingle demand could potentially change as variables like wind, tropical cyclones, and hail fluctuate in different climate scenarios. The roofing finance team has used the scenario analysis report for perspective on climate and relative to the advancement of storm events that we are seeing in our data sets. In recent years storm events have continued to play a bigger part in our assessment and planning for market size and activity. The scenario analysis was part of a discussion of how Owens Corning should take action going forward. Outcomes of this analysis can help Owens Corning to ensure our production capability can adapt to climate change and ensure we successfully serve our markets as their demand for roofing products changes due to climate change. The exact way in which these findings will be incorporated into our business decisions is still being determined, but undertaking the analysis was a key first step achieved in 2021. The results of this assessment help us to be better prepared to respond to a range of potential roofing market situations in future years, given the development of climate change and related storm impacts. We used the results of the physical scenario analyses as an input in two subsequent modeling efforts. In 2023, Owens Corning began work to identify transition risks and opportunities through consultant-led climate transition scenario analyses. This modeling has referenced IEA, NGFS, and other scenarios, though low medium and high-carbon futures, with a time frame from 2025 to 2050. The results of these scenario analyses will be used to facilitate transition planning for the organization, and to manage identified climate risks and opportunities as needed.*

[Fixed row]

## (5.2) Does your organization's strategy include a climate transition plan?

### (5.2.1) Transition plan

Select from:

No, but we are developing a climate transition plan within the next two years

### (5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

Other, please specify :It is in process

### **(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world**

*Owens Corning is committed to taking meaningful climate action informed by science to limit global warming to 1.5C above pre-industrial levels. This ambition led to the development of our 2030 GHG emissions reduction goal for our Scope 1 and 2 emissions, which is approved by the Science-Based Targets Initiative as aligned with the 1.5 scenario, and calls for 50% absolute reductions in our Scope 1 and 2 emissions by 2030. Our current Scope 3 target calls for a 30% reduction by 2030, and is approved by the Science-Based Targets Initiative as well. In 2022, we reduced our Scope 1 and 2 emissions by 22% from our base year of 2018. Our Scope 3 emissions were higher by 9% in the same timeframe, but we have a strategic roadmap to achieve our 2030 goal. We are proud to be among the companies heeding the call for greater urgency and impact, continuing to use the latest climate science in setting targets for greenhouse gas emissions reductions, and measuring and reporting our progress in the science-led decarbonization of our company. As we, and other great companies around the world, look to imagine a decarbonized future, we are energized by all levers yet to be pulled on the path to carbon neutrality, and look forward to a global consensus definition of carbon neutrality for companies (currently under development). Historically, our process for setting climate targets has not involved Annual General Meeting Resolutions: we leverage our existing sustainability governance structure, in which the Board of Directors, CEO, and CSO all collaborate on creating our company's sustainability vision and values, developing sustainability strategy and policies, and redefining targets or goals. This approach has been successful, as we have both set and met stringent climate goals. Regarding the global low carbon transition, Owens Corning expects to publish a low carbon transition plan within the next two years, as consensus grows in transition plan methodologies and related net-zero commitments. Our existing 2030 GHG reductions target for Scope 1 and 2 is aligned with the 1.5 scenario, and therefore the further consideration of a 1.5 world by 2050 - and our company's role within it - is a logical next step in our approach to climate action.*

*[Fixed row]*

### **(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?**

#### **(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning**

Select from:

Yes, both strategy and financial planning

#### **(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy**

Select all that apply

Products and services

Upstream/downstream value chain

Investment in R&D

Operations

*[Fixed row]*

## (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

### Products and services

#### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*In response to the identified risk of potential for increased energy efficiency and emissions regulations and standards, Owens Corning has made dramatic improvements to its product lines across the enterprise, such as PINK Next Gen Fiberglas, released in 2021, which is certified made with 100% renewable electricity through the use of power purchase agreements, and it has earned UL GREENGUARD Gold certification for low volatile organic compounds. In addition, we are always working to develop new products to comply with climate-related regulation and reduce emissions. The validation of new, lower-GWP blowing agent formulation, such as those used in Foamular NGX, is one example of a new product with significantly lower global warming potential, and reduced Scope 1 emissions in production. The successful development of this product also addresses a short-term climate transition risk, by helping the company to stay ahead of regulations of this sort elsewhere. The time horizon for the conversion of our legacy blowing agent to the new Foamular NGX is active currently, with more activity expected to convert in the short term. In 2021, OC launched Duration COOL Plus Midnight color providing a new dark color offering in this energy saving line. OC offers a wide array of shingle choices that meet or exceed an aged SRI of 20 — the current aged Solar Reflectance Index minimum required for the Green Building Standards Code of Los Angeles County and Los Angeles City Cool Roofs Ordinance. These innovations help our customers save energy and avoid emissions.*

### Upstream/downstream value chain

#### (5.3.1.1) Effect type

Select all that apply

- Risks

- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*We believe transportation of materials and engagement with a supplier can be done more efficiently if the supplier is nearby, which enhances sustainability across the supply chain and minimizes the impact of storms and natural disasters. Another example of how we manage climate-related risks in the value chain can be seen through our regional shingle strategy. Hurricane Katrina led to a surge in demand for replacement shingles due to storm damage. As a result, shingles from different plants within the same region needed their coloring to be completely interchangeable, so if shingles from two or more different plants end up on the same roof, they would match color as intended. This resulted in the development of “regional shingles”, which is a shingle produced at different manufacturing facilities, tested and proven to be color-matched to allow mixing between all or some of the producing manufacturing facilities in a specific region. With state-of-the-art technology and stringent testing requirements, Owens Corning Roofing is able to provide regional shingles that allow more efficient service during storm surge demand, more flexibility for multiple locations, and easy inventory management. We developed and rolled out the regional shingle approach for our roofing locations in 2005, and maintain this strategy today. As a result, our regional shingle gives us the flexibility to have a competitive advantage in storm reaction time, as shingle demand can be met from multiple sites, should severe weather lead to a surge in demand. Another way in which climate-related risks and opportunities influence our strategy in the value chain can be seen in the recent development of our 2030 long-term sustainability goals. A Sustainability Materiality Assessment yielded responsible sourcing as a material topic, along with combating climate change: these two areas combine to inform a 2030 goal to reduce Scope 3 emissions from our supply chain 30% by 2030 against a 2018 base year.*

## Investment in R&D

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Owens Corning has invested in energy-efficient, performance-driven products such as Cool Roof Collection shingles and WindStrand high performance glass fiber roving. Currently, Owens Corning is investing substantially in R&D to respond to the climate-related risks and opportunities that have been identified through our ERM. We intend to produce new processes and products in response to these risks and opportunities in the short term through the long term, as the world transitions to increased climate action. The risk management process has had a moderate impact on how funds are invested in R&D, as the risk management process often leads to mitigation needs and identified business opportunities. For example, the investment in R&D for WindStrand was driven in part by climate change related risk and opportunity evaluations. This innovative material allows wind blade manufacturers to use 30% fewer layers of material in the blade molds, while delivering the same quality and performance as standard fabrics. This in turn represents a 50% savings in labor and production time for the blades. In March 2021, we introduced WindStrand 4000, as well as Ultrablade 2 and Ultraspar 2, three high-performance materials that help wind blade manufacturers develop longer, stiffer, stronger blades. This in turn helps make wind energy more cost-effective. Another significant example of climate-related R&D with near term implications is the development of Foamular NGX, a foam insulation a greater than 80% reduction in global warming potential (GWP), compared to legacy FOAMULAR insulation products. NGX was developed to comply with expected and actual blowing agent regulation, such as a phaseout in Canada that went into effect in 2021, and in several US states (CA, NY, NJ, MA, WA, VT, MD, and CO) that have enacted similar regulations to Canada. Foamular NGX is available in Canada and all US states affected by the anticipated regulation, managing the transition risk. The investment in developing a product that meets and exceeds the stringent regulations going into effect in 2021 and 2022 reflects Owens Corning's continued commitment to offering building materials that merge the highest levels of performance and our corporate sustainability goals.

## Operations

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Identified climate related risks and opportunities have had a significant impact for Owens Corning. To help meet our 2030 Science-Based Target for a 50% Scope 1 and 2 GHG reduction, which was developed in response to climate risks for our company, we have made major investments in renewable energy. In 2015, Owens Corning signed power purchase agreements for renewable electricity totaling 250 megawatts. In Q4 of 2016, two wind farms came online and are now providing renewable energy into the grid, impacting emissions and renewable energy in 2021. Furthermore, in 2021, we entered into two wind VPPAs, one in Finland and one

in Sweden, which bring in 43 MW and 48 MW of renewable electricity capacity, respectively. We have also entered into a VPPA in Spain that is expected to come on line in stages throughout 2023 and 2024. The agreement involves three separate VPPAs with a contracted capacity of 81.9 MW, which are collectively expected to produce 223 GWh per year. Owens Corning continues to look for opportunities to expand our renewable portfolio in the short term, reviewing several on-site and off-site programs as we work towards our goal of 100% renewable electricity by 2030, and a 50% reduction in Scope 1 and 2 emissions in the same timeframe. In addition to growing our renewable electricity portfolio, in support of our goal of sourcing 100% renewable electricity by 2030, we are also changing our operations strategy in response to climate risks and opportunities through the electrification of assets. A recent example can be seen with construction of a new energy-efficient Electric Arc Furnace (EAF) in Trzemeszno, Poland, in 2019. We expect to reduce our CO2 emission by 75-80% with this line compared to a traditional coke-fired furnace line. Moreover, the new line's EAF will reduce carbon intensity by roughly 10% for all Paroc Insulation in Europe. The new EAF is the third stone wool electric furnace for Owens Corning in Europe and the second on the Owens Corning site in Poland. In 2021, we entered into VPPAs to source renewable electricity for the EAF, thereby avoiding grid emissions associated with electricity. As we plan for the further development of the EU ETS in the long-term (see risk 2 in 2.3a), we are proactively managing this risk with financial planning and operations changes like the electrification of the Trzemeszno furnace.

## Operations

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

The results of our latest materiality study in 2019 identified water as significant to both stakeholders and Owens Corning. Continuing to monitor, report, and responsibly manage our water usage is an important part of meeting company and stakeholder expectations. As a result, water-use goals were included in our second set 10-year sustainability goals from 2020 to 2030 as they were in our prior set with a goal year of 2020. Recognizing the impact of increased water scarcity and rising costs, we have shifted to location based water targets for the 2030 sustainability goals. As such, water-related issues (such as baseline water stress) are integrated and addressed through long-term business objectives and strategies. Our long-term business and financial objectives over the next 16-20 years are to implement practices and technologies that reduce water use and provide financial performance which, at a minimum, provides a neutral return on the investment. We have installed reverse osmosis and other water treatment technologies at several plants to increase recycled water amounts, thus reducing water intake demand. This strategy has worked well for us over our last two sets of sustainability goals, as is evident in our ambitious goals and reported attainment. Owens Corning is committed to improving water-use efficiency for our direct operations and reducing water withdrawal in high water-stress sites. We have a long-term strategy over the next 16-20 years to drive down our consumption of water through employee engagement, focus, conservation, recycling/reuse, treatment, process innovation, &

product design. Our strategy is delivered by setting ambitious long-term (10-year) goals, achieving them and then setting new goals. For our 2030 goal set and beyond we have developed location based goals (high-stress and other sites) for water. We are also participating in the U.S. DOE's Water In-Plant Training program to identify water efficiency improvements while sharing the learnings across our global network. Our long-term strategies for responsible water sourcing and consumption for the next 16-20 years include continuing to explore and proceed with key investments in water infrastructure and continuing employee and stakeholder engagement to raise awareness of best water use practices to optimize water usage and reduce consumption and waste.  
[Add row]

### **(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.**

#### **Row 1**

##### **(5.3.2.1) Financial planning elements that have been affected**

Select all that apply

Revenues

##### **(5.3.2.2) Effect type**

Select all that apply

Risks

Opportunities

##### **(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements**

Select all that apply

Climate change

##### **(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements**

Owens Corning has incorporated climate risks and opportunities into our financial planning process. Our new product developments are factored into our forecasting, as previous climate related products, like ECOTOUCH PINK Insulation, were when they were being developed. Currently Low Carbon Products, which were introduced in 2017 and made up 25% of 2023 revenues, have also been included in future revenue projections at a forecasted rate of growth. These risks and opportunities have a moderate impact on revenues in the financial planning process. We also monitor products that avoid emissions in the value chain, such as fiberglass products, ENERGY STAR shingles, and several composites products. These products accounted for 59% of revenues in 2023.

## Row 2

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

Direct costs

### (5.3.2.2) Effect type

Select all that apply

Risks

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

Climate change

Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Owens Corning incorporates the impact of the identified risks into its direct operating costs for financial planning models based on a number of factors including the likelihood, timeframe, and magnitude of the financial impact of the risk or opportunity. For example, in the event of reduced production capacity due to climate-related increases in storm activity and severity, Owens Corning would potentially see increased (Direct) Operating Costs with substantial magnitude of impact in the affected regions. The increase would be due to cleanup costs, as well as alternate transportation costs, increased maintenance, increased sourcing costs due to supply chain strain, and likely increased production costs as the repaired line is brought back up to production. This estimated impact would be included in the financial planning process in various scenarios and analyses. When Hurricane Sandy damaged our Kearny roofing plant, we had a good example to use to adjust our planning estimates for future potential severe weather events and their impact on operating costs. Additionally, expenses associated with water use, treatment, and discharge are standard operating costs of our manufacturing processes. To accurately plan for financial requirements, we need to include water-related costs. Our business and financial objectives are to implement practices & technologies that reduce water use & provide financial performance which, at a minimum, provides a neutral return on the investment. For example, we have implemented chiller plant control systems at several of our sites, allowing more water to be reused, thereby reducing intake volumes and consumption. Our long-term strategy over the next 16-20 years is to use these systems as a model for future installations across the portfolio, ultimately reducing withdrawal amounts & costs.

## Row 3

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Indirect costs

### (5.3.2.2) Effect type

Select all that apply

- Risks

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Indirect costs like insurance have been influenced by climate and water-related risks, such as extreme weather events and their increased likelihood. A recent example is that at one Owens Corning facility the company experienced a catastrophic flood approximately 10 years ago. In the years since the flood, purchasing flood insurance for this facility has become more difficult leading to constraints in capacity and increased premiums to achieve coverage. This indirect cost not only became more difficult to purchase, the available protection capacity was altered entirely due to the increased likelihood of climate-related weather events like flooding. This example influences indirect cost financial planning in any OC site with similar natural disaster risk. Additionally, expenses associated with water use, treatment, and discharge are standard operating costs of our manufacturing processes. To accurately plan for financial requirements, we need to include water-related costs. Our business and financial objectives are to implement practices & technologies that reduce water use & provide financial performance which, at a minimum, provides a neutral return on the investment.*

## Row 4

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Capital expenditures

### (5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

CapEx is influenced by climate risks and opportunities. One particular example is a regulatory transition risk regarding our blowing agent blend, which is being phased out in the short term as a component of climate/environmental regulation. We included in the planning process a few years ago the new equipment required to use Foam blowing agent with a lower GWP, as the need for blowing agent changes was identified in our risk and opportunities analyses. The first such product with lower GWP blowing agent, Foamular NGX, was announced in mid-2020. All our plants in regions affected by existing or emerging regulation are capable of using the new blowing agent as of early 2022. As a result, we can manage this risk into the future, and are doing so already, as with the 2021 release of Foamular NGX for Canada and the U.S. Our response to identified climate related risks and opportunities like these has had a substantial impact on our financial planning of capital allocation. Expenses associated with water use, treatment, and discharge are standard operating costs of our manufacturing processes. To accurately plan for financial requirements, we need to include water-related costs. Our business and financial objectives are to implement practices & technologies that reduce water use & provide financial performance which, at a minimum, provides a neutral return on the investment. Water projects are included with all capital budget reviews and allocated by business. This review process includes business impact, payback, ROI, risk, sustainability impact, & metering opportunities. Individuals from each plant, finance, & sustainability evaluate potential projects such as chiller upgrades, wash-water system upgrades, & implementation of wastewater treatment facilities. For example, we have implemented chiller plant control systems at several of our sites, allowing more water to be reused, thereby reducing intake volumes and consumption. Our long-term strategy over the next 16-20 years is to use these systems as a model for future installations across the portfolio, ultimately reducing withdrawal amounts & costs. Throughout the year, each project is tracked through a stage-gate process to ensure the project is yielding the expected deliverables. This strategy has worked well for us over our last two sets of sustainability goals, as is evident in our ambitious goals and reported attainment.

### Row 5

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Acquisitions and divestments

### (5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Identified climate and water risks and opportunities have had a moderate impact on our financial planning for acquisitions and divestments. Over the last several years acquisitions have been an important part of our growth strategy. We look for acquisition opportunities with businesses that meet specific criteria: they must provide stable and attractive margins and strong synergies, address our target growth areas, and meet our strategic objectives. We evaluate our acquisition candidates through multiple lenses, including sustainability, and we ask a critical question: Will this business be better with us as its owner? As sustainability guides our operations, we want to be confident that we can improve the environmental, health, and safety (EHS) performance, employee experience, customer experience, and community impact of the companies that join us. Can we bring a new perspective on safety and health? Can we improve energy and water efficiency and lower waste in operations? Owens Corning has purchased several companies in the last 3 years. The acquired businesses successfully expand the capabilities and global reach of our three business segments (Composites, Insulation, and Roofing). Improving EHS performance and enhancing the employee experience are critical elements in our acquisition integration process. The identified climate change related opportunities, including more aggressive building codes, increased building materials demand due to potentially increased storm activity and severity, and improved demand for existing products due to our reputation for sustainable products were all factors in our acquisitions to expand our product line. These opportunities continue to be involved in our financial planning process as we continue to evaluate and analyze additional acquisition targets for the medium and long term.*

## Row 6

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Assets
- Liabilities

### (5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Assets & Liabilities: Climate risks and opportunities have had a moderate impact on our financial planning for assets and liabilities, primarily through our acquisitions. Owens Corning has purchased several companies in the last 4-5 years, including InterWrap, Pittsburgh Corning, Paroc, Vliepa, Natural Polymers and Weardeck. With these acquisitions, Owens Corning reported 11,237 million in total assets in 2023. These companies were determined to be important to expand our portfolio of energy-saving and performance driven products, an opportunity we consider in the Long-Term horizon. These opportunities continue to be involved in our financial planning process as we continue to evaluate and analyze additional acquisition targets.*  
[Add row]

**(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?**

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Other methodology or framework

[Fixed row]

### (5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

#### Row 1

#### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

Other, please specify :Products that save energy/emissions in use

#### (5.4.1.5) Financial metric

Select from:

Revenue/Turnover

#### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

5709430000

#### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

59

#### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Across all three of our businesses, we offer an extensive portfolio of products that can help our customers save energy and lower emissions. This metric is recalculated annually based on sales of relevant products. In 2023, 59% of our revenue came from this category of products.

[Add row]

**(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

**(5.9.1) Water-related CAPEX (+/- % change)**

-8.9

**(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

116.6

**(5.9.3) Water-related OPEX (+/- % change)**

-12.8

**(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

7

**(5.9.5) Please explain**

*Our water related CAPEX varies year to year based on necessary replacements, upgrades, and acquisitions. Although the spend was a bit lower in 2023 than 2022, the projects were water maintenance upgrades to equipment such as process cooling water systems and controls. We expect higher water-related capital expenditure in 2024 as compared to 2023. Our OPEX is dependent on production, cost, and water use efficiencies. Our 12.8% OPEX decrease is due to water prices mitigated slightly by water related operational efficiencies such as leak detection & repair, increased recirculation and recycling of water, and a 4% decrease in production. Given our growth strategy and recent acquisitions and higher inflation in 2023, we expect OPEX to increase from 2023 to 2024.*

[Fixed row]

**(5.10) Does your organization use an internal price on environmental externalities?**

	Use of internal pricing of environmental externalities	Environmental externality priced
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Carbon

[Fixed row]

## (5.10.1) Provide details of your organization's internal price on carbon.

### Row 1

#### (5.10.1.1) Type of pricing scheme

*Select from:*

- Shadow price

#### (5.10.1.2) Objectives for implementing internal price

*Select all that apply*

- Drive energy efficiency
- Set a carbon offset budget
- Stress test investments

#### (5.10.1.3) Factors considered when determining the price

*Select all that apply*

- Scenario analysis

#### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*Our internal carbon price varies by region and considers a range of potential forecasted costs, ranging from 60 per metric ton to 160 per metric ton, depending on the location. A regional approach to internal carbon pricing allows us to more accurately estimate and evaluate the cost of carbon for capital project planning in regions with varying carbon prices.*

#### **(5.10.1.5) Scopes covered**

*Select all that apply*

- Scope 1
- Scope 2

#### **(5.10.1.6) Pricing approach used – spatial variance**

*Select from:*

- Differentiated

#### **(5.10.1.7) Indicate how and why the price is differentiated**

*Our internal carbon price varies by region and considers a range of potential forecasted costs, ranging from 60 per metric ton to 160 per metric ton, depending on the location. A regional approach to internal carbon pricing allows us to more accurately estimate and evaluate the cost of carbon for capital project planning in regions with varying carbon prices.*

#### **(5.10.1.8) Pricing approach used – temporal variance**

*Select from:*

- Evolutionary

#### **(5.10.1.9) Indicate how you expect the price to change over time**

*We expect the price to increase over time as allowances available to companies are decreasing and more companies will need to purchase allowances in the future*

#### **(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)**

60

#### **(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)**

**(5.10.1.12) Business decision-making processes the internal price is applied to**

Select all that apply

- Capital expenditure
- Procurement

**(5.10.1.13) Internal price is mandatory within business decision-making processes**

Select from:

- No

**(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers**

100

**(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives**

Select from:

- Yes

**(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives**

*As we monitor and forecast future carbon prices, we review regional carbon prices quarterly, and this drives our evaluation and decision making for a carbon offset budget, driving energy efficiency and stress testing investments using our internal price of carbon.*

*[Add row]*

**(5.11) Do you engage with your value chain on environmental issues?**

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change

[Fixed row]

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

#### Climate change

##### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

##### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Contribution to supplier-related Scope 3 emissions

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

26-50%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Suppliers who produce products with high carbon footprints such as asphalt, processed minerals, plastics, and specialty chemicals*

### (5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

Less than 1%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

26

## Water

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Dependence on water

Impact on water availability

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

1-25%

#### **(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment**

*Tier 1 suppliers that are high or extremely high baseline water stress on WRI Aqueduct Tool is the threshold for Owens Corning.*

#### **(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment**

Select from:

Less than 1%

#### **(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment**

24

*[Fixed row]*

### **(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?**

#### **Climate change**

#### **(5.11.2.1) Supplier engagement prioritization on this environmental issue**

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

#### **(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue**

Select all that apply

In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

Business risk mitigation

#### (5.11.2.4) Please explain

*We prioritized engaging with suppliers which we identified as having substantive impacts on climate change, in particular on our Scope 3 emissions. Suppliers who produce products with high carbon footprints such as asphalt, processed minerals, plastics, and specialty chemicals were prioritized for engagement.*

### Water

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

Business risk mitigation

#### (5.11.2.4) Please explain

*Currently, Owens Corning screens and surveys our suppliers, and requires suppliers to meet all legal and regulatory requirements. In addition, Owens Corning has a tool used in measuring supplier risk, that is our supplier sustainability assessment. This survey is mapped to respective sustainability risk categories. Specific topic areas addressed within the survey include codes of conduct for both Owens Corning and the supplier, sustainability policies and goals, environmental management system usage, health and safety policies and goals, labor policies and practices, and raw material evaluations. We began distributing our annual supplier sustainability assessments in 2014. Over the years, we have continued to refine our approach in identifying and prioritizing key suppliers to engage in the supplier sustainability assessment. We assess suppliers to understand their water management in stressed areas, water pollution reduction, water recycling/reuse, and water use reduction. Within the next two years we hope to strengthen supplier water-related screening, survey questions and requirements as part of our purchasing processes.*

*[Fixed row]*

#### (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

### Climate change

### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

- Yes, we have a policy in place for addressing non-compliance

### **(5.11.5.3) Comment**

*Our Supplier Code of Conduct states that suppliers will comply with all applicable environmental regulations and legal requirements in the countries where they operate. Specifically, suppliers are expected to implement programs to reduce the environmental impact of their products such as programs to reduce discharge into the natural surrounding and other sources of pollution.*

## **Water**

### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

- Yes, we have a policy in place for addressing non-compliance

### **(5.11.5.3) Comment**

*Our Supplier Code of Conduct states that suppliers will comply with all applicable environmental regulations and legal requirements in the countries where they operate. Specifically, suppliers are expected to implement programs to reduce the environmental impact of their products such as programs to reduce discharge into the natural surrounding and other sources of pollution.*

[Fixed row]

**(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

## **Climate change**

### **(5.11.6.1) Environmental requirement**

Select from:

- Substitution of hazardous substances with less harmful substances

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

- Supplier self-assessment

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

- 100%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

- 100%

### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

- 100%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

100%

### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Other, please specify :OC maintains the right to take actions...to ensure our Code has been implemented and is being followed. Suppliers will take corrective actions within a time frame jointly agreed upon by the Supplier and OC to remedy any identified noncompliance.

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

None

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*At Owens Corning, our responsible supply chain strategy is global in scope and human in scale. We are helping to shape a global supply chain centered on shared value by protecting the environment, caring for people, and empowering communities, while enhancing the competitiveness of our business. To achieve this mission, Owens Corning recognizes the importance of collaboration with our suppliers to work together to achieve these shared values. Our Supplier Code of Conduct outlines the expectations we have set for suppliers and contributes to our commitment to the OECD Guidelines for Multinational Enterprises, the Core Conventions of the International Labor Organization (ILO), as well as the United Nations Global Compact, Sustainable Development Goals, and Guiding Principles for Business and Human Rights. The Supplier Code of Conduct states that suppliers are expected to meet our requirements related to the following topics: Raw materials procurement and conflict materials Employment standards Grievance mechanisms Conflicts of interest, gifts, and entertainment Anti-corruption Antitrust and competition laws Trade and import restrictions Subcontracting Communication Monitoring and compliance*

## Water

### **(5.11.6.1) Environmental requirement**

*Select from:*

- Substitution of hazardous substances with less harmful substances

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- Supplier self-assessment

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

Other, please specify :OC maintains the right to take actions...to ensure our Code has been implemented and is being followed. Suppliers will take corrective actions within a time frame jointly agreed upon by the Supplier and OC to remedy any identified noncompliance.

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

None

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*At Owens Corning, our responsible supply chain strategy is global in scope and human in scale. We are helping to shape a global supply chain centered on shared value by protecting the environment, caring for people, and empowering communities, while enhancing the competitiveness of our business. To achieve this mission, Owens Corning recognizes the importance of collaboration with our suppliers to work together to achieve these shared values. Our Supplier Code of Conduct outlines the expectations we have set for suppliers and contributes to our commitment to the OECD Guidelines for Multinational Enterprises, the Core Conventions of the International Labor Organization (ILO), as well as the United Nations Global Compact, Sustainable Development Goals, and Guiding Principles for Business and Human Rights. The Supplier Code of Conduct states that suppliers are expected to meet our requirements related to the following topics: Raw materials procurement and conflict materials Employment standards Grievance mechanisms Conflicts of interest, gifts, and entertainment Anti-corruption Antitrust and competition laws Trade and import restrictions Subcontracting Communication Monitoring and compliance*  
[Add row]

## (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

Adaptation to climate change

### (5.11.7.3) Type and details of engagement

#### Financial incentives

- Feature environmental performance in supplier awards scheme

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 100%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 100%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Sustainability performance, including climate-related performance and initiatives, is one of the categories for our annual Supplier Awards. As we want to influence the sustainability performance of all our suppliers, any supplier can attend the event and all suppliers are eligible for the award, regardless of how critical the supplier is to our business. Through the awards scheme, our intention is to challenge and inspire our suppliers to engage with us proactively and to continue to improve their sustainability performance, which helps their business and ours. The impact of the engagement is to help suppliers understand Owens Corning's sustainability strategy and what our suppliers can do to help us meet it. When our suppliers improve their own sustainability performance, they help us to achieve our Scope 3 Sustainability Goal. In 2023, we measured a 3% increase in our Scope 3 emissions compared to the base year of 2018, which is an increase. Despite reductions in Scope 3 emissions from fuel- and energy-related activities, total annual Scope 3 emissions rose in 2023 due to increases in emissions from the categories of purchased goods and services, upstream transportation and distribution, and downstream transportation and distribution, which are categories strongly correlated to factors stemming from production increases and overall growth, such as third-party foam production. Our method of engaging with our supply chain is essential to helping us to realize changes needed to meet our 2030 Scope 3 reduction goal. We also measure success by a reduction in risk. One way to measure risk is if our suppliers have and/or report on environmental goals. We track this information through our annual supplier survey. Our goal is a year over year increase in the percentage of suppliers that have a sustainability related goals. Our 2023 survey found that 74% of suppliers have sustainability-related organizational goals and policies. This high percentage is another sign of successful supplier incentivization and engagement, and improving above 80% in future engagement would indicate*

that our strategy to engage our suppliers around sustainability is working. As a result of this engagement we have established ongoing relationships with these suppliers around sustainability topics such as emissions and climate change

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

- No, this engagement is unrelated to meeting an environmental requirement

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

- Unknown

### **Water**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

- Total water withdrawal volumes reduction

#### **(5.11.7.3) Type and details of engagement**

##### **Financial incentives**

- Feature environmental performance in supplier awards scheme

#### **(5.11.7.4) Upstream value chain coverage**

Select all that apply

- Tier 1 suppliers

#### **(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement**

Select from:

76-99%

### **(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement**

Select from:

76-99%

### **(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action**

*Our annual supplier celebration event connects suppliers with employees to share ideas and discuss how to work even closer together to achieve our shared sustainability goals. During Supplier Day, we announce the winners for an Owens Corning Supplier of the Year Award. Sustainability performance, including water performance, is a factor in the determination of award winners. As we want to influence the sustainability performance of all our suppliers, any supplier can attend the supplier event and 100% of suppliers are eligible for the award, regardless of how critical the supplier is to our business, thus we have selected 76-99% of total procurement spend and 76- 99% for % of suppliers by number for this response. Through the awards scheme, our intention is to challenge and inspire our suppliers to engage with us proactively and to continue to improve their sustainability performance, which helps their business and ours. The impact of the engagement is for our suppliers to understand our sustainability strategy including water. The measure of success is the number of suppliers nominated for an OC Supplier of the Year Award with sustainability & impact as an attribute of their performance. The annual award ceremony is an opportunity to share our sustainability goals & initiatives as well as best practices from award winners. One way to measure risk is if our suppliers have and/or report on environmental goals related to water, such as Water management in water stressed areas, Water pollution reduction, Water recycling/reuse, and/or Water use reduction. We track this information through our annual supplier survey. Our goal is an increase in the percentage of suppliers that have sustainability water-related goals. As a result of this engagement we have established ongoing relationships with these suppliers around sustainability topics, including water when relevant. An additional outcome of this engagement, is that since we've seen an increase in suppliers with water-related goals and targets, we've taken our segmented suppliers from the supplier survey, and we then ran their addresses into WRI's Aqueeduct tool to see which of those suppliers have high and extremely high water stress.*

### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement :Suppliers are reducing their water withdrawal and discharge and are growing in number that have sustainability water-related goals.

### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

Unknown

## Climate change

### (5.11.7.2) Action driven by supplier engagement

Select from:

- Emissions reduction

### (5.11.7.3) Type and details of engagement

#### Innovation and collaboration

- Collaborate with suppliers on innovations to reduce environmental impacts in products and services

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 26-50%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*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.

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement :Improves compliance with Supplier Code of Conduct which requires suppliers to identify, manage, and reduce substances that pose a hazard if released to the environment, including CO2e emissions.

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

Unknown

[Add row]

### **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

#### **Climate change**

##### **(5.11.9.1) Type of stakeholder**

Select from:

Customers

##### **(5.11.9.2) Type and details of engagement**

###### **Education/Information sharing**

Educate and work with stakeholders on understanding and measuring exposure to environmental risks

Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

### (5.11.9.3) % of stakeholder type engaged

Select from:

26-50%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

Unknown

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Engaging Customers through Building Science: Owens Corning's experts continually research and deploy building science to serve architects, buildings, occupants, and the environment. One of the primary ways Building Science is promoted within the company is through an internal team who specialize in engaging architects, engineers, and builders through informational sessions. This team uses engagement to educate actual and potential customers and architects about how to optimally use Owens Corning's energy-saving products to maximize their performance and contribute to green buildings. Engaging Architects, Engineers, and Construction customers around Building Science is crucial, as customers who are engaged around Building Science can have a 'ripple effect' on sustainable revenue. This is because the company prioritizes engaging with high-impact architects and engineers who, if successfully engaged, can spread practices and specifications that use OC products to a broader network. For example, if a major architecture firm is engaged and begins to specify using an OC insulation product as a result, that firm may share their approach with their satellite locations and other architectural firms in their region, magnifying the impact of the engagement. OC also engages with customers around climate through direct and indirect outreach. When we engage with a customer around sustainability and climate, we share details with them about our company's sustainability commitment, and how we are working to reduce our climate and environmental impact. To support this, we may also help them understand and use our Life Cycle Assessment (LCA) data, which gives them more context on the climate impacts of our products, with the rationale that transparency can be an advantage for customers who want value chain climate impact data. Some customers may seek to understand our climate and sustainability commitments through our EcoVadis scorecards as well. In 2023, we estimate we engaged 4.7% of our customer base in this way, through engagement with composites customers, including wind industry customers among others. This metric is comprised of 37% associated with our insulation business through AEC team engagement, and 4.7% associated with composites customers who are engaged around climate change and sustainability in the use of our products, for a total of 41.7%*

### (5.11.9.6) Effect of engagement and measures of success

*OC's engages customers around Building Science. The impact of this engagement is that the company can build trust with customers and drive the use of Owens Corning energy-saving products in more green building applications, as more customers are engaged. We track building science engagement by monitoring people reached and events held. Successful engagement would be passing a threshold of at least 100 building science events in a year, to ensure building science is reaching enough stakeholders. In 2023, the company again held over 100 Building Science engagement events, indicating a successful level of engagement, and reached ten thousand architects, engineers, and builders who currently use or could potentially use Owens Corning's insulation products. In 2023, the team also*

began to visit architect offices again to deliver in-person AIA accredited presentations, and this hybrid approach to virtual and in-person engagement will be a focus area for 2023 and onwards. Engaging with customers around sustainability and climate is impactful as it helps to communicate our sustainability and climate commitments to our customers, and in turn helps them to understand and manage their scope 3 emissions. In 2023, we estimate we engaged 4.7% of our customer base through these engagements with composites customers. This is a good threshold for sustainability engagement, and we also expect to grow the level of customers we engage around sustainability in future years.

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Customers

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

- Less than 1%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our rationale and strategy for prioritizing engagements with customers and other stakeholders is driven by our materiality assessment. Through our 2019 assessment, circular economy and responsible water sourcing & consumption were identified as material issues that are important to both our stakeholders and OC. We are dedicated to product innovation and are driven by our goal to offer the most recognized and preferred products for sustainability. To better understand customers' needs and deliver the products they want, our teams actively engage and connect with customers to ensure customer-centric innovation. OC's experts continually research & deploy building science to serve architects, builders, occupants, & the environment. We have a specialized 24/7 portal, Owens Corning Building Science Solution Center, which connects architects to emerging research, best practices, & thought leadership across a spectrum of building disciplines. Our product research often takes us into the field where we speak directly with customers to determine what they need and want from our products. Through our Life*

Cycle Assessment work, we can better understand & control the impact of our products, enabling us to share that information with our customers so they can do the same.

### (5.11.9.6) Effect of engagement and measures of success

*Our ability to meet our customers' expectations and be transparent about what is in our products will be a key advantage going forward and one measure of success for this engagement is increased sales. Our product stewardship process plays an important role in our development of sustainable products & solutions and includes an assessment of water usage across several Ecodesign categories including reduced impact from materials, manufacturing, & use phase. We treat water as a resource and success in this engagement will also be measured in our progress towards our 2030 water goals and circular economy aspiration in which every raw material or resource extracted for our products/processes remains in the economy indefinitely.*

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Building science and housing-oriented governmental and NGO's

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

#### Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

### (5.11.9.3) % of stakeholder type engaged

Select from:

- Unknown

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

Unknown

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Owens Corning also undertakes climate-related engagement with other partners in the value chain in the form of building science and housing-oriented governmental and NGO engagement, which promote housing which is energy efficient and thereby reduce emissions. For example, in 2023 we continued to work with the Gary Sinise Foundation's RISE (Restoring Independence, Supporting Empowerment) program, which builds specially adapted and energy-efficient homes for severely wounded U.S. military members and their families. We donate insulation and roofing products for homes built through the program and work with contractors who volunteer in the construction of those homes, which includes leveraging our building science expertise around how to make the home optimally energy efficient through the use of our products, which reduces energy use and emissions. Our commitment to supporting safe, efficient housing for people in need makes R.I.S.E. a perfect fit for Owens Corning. Another example of climate-related value chain engagement can be seen in our work with Natural Resources Canada, or NRCan. With the PanCanadian Framework on Clean Growth and Climate Change, net zero-ready performance will be mandated for all new building by 2030. To respond to this situation, we partner with NRCan on several demonstration projects to help the building construction industry move toward net zero-ready performance. Three years ago, we began a two-year project with NRCan in Quebec to demonstrate and educate the building construction industry on building affordable net zero-ready homes in a large-scale setting. As a result of these engagements, Owens Corning is able to help drive awareness of climate-friendly buildings and to realize the opportunities presented by the PanCanadian Framework on Clean Growth and Climate Change. We also have participated in NRCan's Local Energy Efficiency Partnership (LEEP) program, accelerating uptake of innovative building enclosure products and technologies in the new and retrofit housing sectors. Lastly, we are an active partner supporting a pilot project from the CHBA, Towards Cost-Effective Net-Zero Energy Ready Residential Renovations, which receives funding from NRCan. The project's goal is to accelerate the deployment of very high-efficiency homes and buildings in Canada, and targets driving down costs and creating market confidence in net-zero energy ready retrofits.*

#### (5.11.9.6) Effect of engagement and measures of success

*With the PanCanadian Framework on Clean Growth and Climate Change, net zero-ready performance will be mandated for all new building by 2030. To respond to this situation, we partner with NRCan on several demonstration projects to help the building construction industry move toward net zero-ready performance. Three years ago, we began a two-year project with NRCan in Quebec to demonstrate and educate the building construction industry on building affordable net zero-ready homes in a large-scale setting. As a result of these engagements, Owens Corning is able to help drive awareness of climate-friendly buildings and to realize the opportunities presented by the PanCanadian Framework on Clean Growth and Climate Change. We also have participated in NRCan's Local Energy Efficiency Partnership (LEEP) program, accelerating uptake of innovative building enclosure products and technologies in the new and retrofit housing sectors. Lastly, we are an active partner supporting a pilot project from the CHBA, Towards Cost-Effective Net-Zero Energy Ready Residential Renovations, which receives funding from NRCan. The project's goal is to accelerate the deployment of very high-efficiency homes and buildings in Canada, and targets driving down costs and creating market confidence in net-zero energy ready retrofits.*

[Add row]

## C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*We consider this consolidation approach to match the consolidation approach used for financial reporting. In both cases, we are consolidating all entities which Owens Corning controls directly as the corporation of Owens Corning. The entities over which we have direct operational control are the only entities to which we have line-of-sight to collect sustainability data and from which it makes sense to take responsibility for environmental impacts.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*We consider this consolidation approach to match the consolidation approach used for financial reporting. In both cases, we are consolidating all entities which Owens Corning controls directly as the corporation of Owens Corning. The entities over which we have direct operational control are the only entities to which we have line-of-sight to collect sustainability data and from which it makes sense to take responsibility for environmental impacts.*

### Plastics

#### (6.1.1) Consolidation approach used

Select from:

Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*We consider this consolidation approach to match the consolidation approach used for financial reporting. In both cases, we are consolidating all entities which Owens Corning controls directly as the corporation of Owens Corning. The entities over which we have direct operational control are the only entities to which we have line-of-sight to collect sustainability data and from which it makes sense to take responsibility for environmental impacts.*

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*We consider this consolidation approach to match the consolidation approach used for financial reporting. In both cases, we are consolidating all entities which Owens Corning controls directly as the corporation of Owens Corning. The entities over which we have direct operational control are the only entities to which we have line-of-sight to collect sustainability data and from which it makes sense to take responsibility for environmental impacts.*

[Fixed row]

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

#### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

#### (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

**(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

Select all that apply

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

**(7.3) Describe your organization's approach to reporting Scope 2 emissions.**

**(7.3.1) Scope 2, location-based**

Select from:

- We are reporting a Scope 2, location-based figure

**(7.3.2) Scope 2, market-based**

Select from:

- We are reporting a Scope 2, market-based figure

**(7.3.3) Comment**

*Owens Corning is committed to following the GHG Protocol Scope 2 Guidance and reports market-based Scope 2 emissions gathered from utilities by Schneider Electric, along with location-based Scope 2 emissions. Owens Corning's GHG emissions were verified by SCS Global Services in 2022.*

[Fixed row]

**(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Select from:

- No

## **(7.5) Provide your base year and base year emissions.**

### **Scope 1**

#### **(7.5.1) Base year end**

12/31/2018

#### **(7.5.2) Base year emissions (metric tons CO2e)**

2813198

#### **(7.5.3) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI's guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility*

### **Scope 2 (location-based)**

#### **(7.5.1) Base year end**

12/31/2018

#### **(7.5.2) Base year emissions (metric tons CO2e)**

### (7.5.3) Methodological details

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO<sub>2</sub>, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility*

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

966232

### (7.5.3) Methodological details

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf>*

*Report.pdf Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility*

## **Scope 3 category 1: Purchased goods and services**

### **(7.5.1) Base year end**

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO2e)**

2026093

### **(7.5.3) Methodological details**

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: The Scope 3 GHG category of Purchased Goods & Services (PG&S) is interpreted as the cradle-to-supplier-gate GWP impact of the representative raw material inputs used to manufacture Owens Corning products. A hybrid approach was used to estimate emissions applying Ecoinvent-based emission factors for some raw materials and an LCA-based approach for product-specific goods. The data used to model these impacts are from Owens Corning's manufacturer-specific product LCAs. The GWP impact data from the LCA studies are combined and multiplied by the annual production volume of the appropriate product manufactured by each of Owens Corning's three major businesses segments (insulation, composites and roofing and asphalt). GHG emission estimates from both approaches are combined for the resulting 2023 EY GHG emissions for this category. Emission factors from updated LCAs and Ecoinvent were incorporated into the calculations for this category as appropriate. Production data, LCA-derived emissions factors and calculation were checked and verified based on the supporting data and documentation provided. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

## **Scope 3 category 2: Capital goods**

### **(7.5.1) Base year end**

12/31/2018

## **(7.5.2) Base year emissions (metric tons CO2e)**

219941.0

## **(7.5.3) Methodological details**

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: Scope 3 emissions associated with capital goods were estimated using the EIO-LCA on-line tool developed by Carnegie Mellon University<sup>7</sup>. Primary data were collected internally for total capital expenditures. The data are stored in multiple SAP datasets each containing enumerated assets, categorized into the following five asset classes based on the NAICS industry sector<sup>8</sup> associated with each asset category: Miscellaneous Construction (MC); Machinery and Equipment (MAE); Office Equipment (OE); Land (L); and Transportation Equipment (TE). The total acquisition value for each category is used as the economic activity indicator to estimate the economic activity associated with each of the five category's respective sectors. The results are summed for each SAP dataset and multiplied by the GWP per dollar of economic activity to give a total GHG value in metric tons. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses ecoinvent due to the comprehensive availability of processes and their respective factors.*

## **Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)**

### **(7.5.1) Base year end**

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO2e)**

891911

### **(7.5.3) Methodological details**

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: Scope 3 GHG emissions for Fuel- & Energy- Related Activities (F&ERA) were estimated by calculating impacts from both upstream and downstream activities associated with electricity generation and purchased fuels. Upstream activities are cradle-to-generation in scope, including activities from fuel resource extraction and transportation up to, but not including the point of power generation. Downstream activities are generation-to-consumption in scope and account for transmission and distribution (T&D) emissions, which are downstream of electricity generation. For U.S. facilities, data for T&D line losses were calculated using U.S. EPA's eGRID. For non-U.S. facilities, T&D factors were calculated using IEA*

datasets. For upstream activities, the methodology involved estimating impacts for electricity from cradle-to-transmission and subtracting impacts for electricity generation-only using Ecoinvent, IEA and eGRID databases. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

304962

### (7.5.3) Methodological details

Measurement approach, assumptions used to measure emissions, inputs, emissions factors: Primary data was collected internally from Owens Corning's transportation management systems and logistic analysts for the reporting period. Data included details regarding all inbound shipments of supplied materials to facilities in North America. Emission estimates were obtained following the GLEC methodology and guidance, including applicable emissions factors by transport mode. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses ecoinvent due to the comprehensive availability of processes and their respective factors.

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Our waste streams, which are primarily forms of glass, are inert and have negligible emissions*

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

13708

### (7.5.3) Methodological details

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: Owens Corning estimates GHG emissions from business travel using data from the carriers' sustainability reporting for both commercial air travel and rental car emissions. Business travel in personal vehicles is also included using emission factors from the EPA and estimates of miles travelled. The primary activity data for this category is based on financial transaction records (payments to transport providers or employee reimbursements). Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

## Scope 3 category 7: Employee commuting

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

25083.0

### (7.5.3) Methodological details

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: Owens Corning uses a simplified version of the Scope 3 GHG Protocol's average-data method to calculate employee commuting emissions. GHG emissions are calculated using the U.S. EPA Greenhouse Gas Emissions from a Typical Passenger Vehicle and global commute-time databases to estimate employees' average roundtrip commuting distance by country. These data are then multiplied by average annual days worked and employee counts. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

## **Scope 3 category 8: Upstream leased assets**

### **(7.5.3) Methodological details**

*All our relevant leased assets have been accounted for under Scope 2 emissions. We account for both their estimated electricity usage and estimated GHG Emissions based on the square footage of space while utilizing factors from the Energy Star Portfolio Manager (1) Energy Star Portfolio Manager - Energy Star Score for Warehouses in the United States for warehouses, (2) Energy Star Portfolio Manager - Energy Use in Office Buildings for building types of office and other. The data is subsequently calculated using factors from the US EPA EGRID and 2018 International Energy Agency (IEA) Electricity Emission Factors for CO2 factors as appropriate.*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO2e)**

321120.0

### **(7.5.3) Methodological details**

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: Primary data was collected internally from Owens Corning's transportation management systems and logistic analysts for the 2023 reporting period. Data included details regarding all outbound shipments of finished goods to locations within the regions of North America and Europe, Mexico and Brazil, and China. Emission estimates were obtained following the GLEC methodology and guidance, including applicable emissions factors by transport mode. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view*

of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses ecoinvent due to the comprehensive availability of processes and their respective factors.

## Scope 3 category 10: Processing of sold products

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

410382.0

### (7.5.3) Methodological details

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: As in previous reported years, Scope 3 emissions were calculated and determined for Owens Corning's composites business only, which primarily manufactures intermediate products. These glass fibers are primarily used by customers in order to make glass-fiber reinforced plastic (GFRP) materials. Calculation of Scope 3 emissions involved identifying the NAICS sector associated with GFRP manufacturing (325211) and scaling the results for the total economic flow of the NAICS sector for glass fiber (327212) manufacturing. The Net Sales of Composites was used to calculate total economic activity within the 327212 industry sector with the EIO-LCA tool. Similar calculations are made for the 325211 industry sector, and scaled to Owens Corning's sales volume. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses ecoinvent due to the comprehensive availability of processes and their respective factors.*

## Scope 3 category 11: Use of sold products

### (7.5.3) Methodological details

*None of our products have end-use energy consumption. The impact from the use of sold products is avoided emissions. We estimate that the insulation we produced in North American in 2021 reduced GHG emissions for homeowners by approximately 10.5 million metric tons a year and 632 million metric tons over a 60-year building life*

## Scope 3 category 12: End of life treatment of sold products

### (7.5.1) Base year end

**(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

202469.0

**(7.5.3) Methodological details**

*Scope 3 emissions associated with the End-of-Life (EoL) of fiberglass insulation and XPS insulation products manufactured in 2022-23 were included. Emission factors were determined from internal cradle-to-grave EPDs, and the LCAs upon which they are based, for fiberglass and XPS insulation. These data were used with 2021-22 production volumes disposed as waste-to-landfill to estimate Scope 3 EoL GHG emissions. Calculation worksheets provided by Owens Corning were reviewed for accuracy and completeness. Production data by business unit were combined with the appropriate LCA-derived emission factors by product type to estimate GHG emissions. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses ecoinvent due to the comprehensive availability of processes and their respective factors.*

**Scope 3 category 13: Downstream leased assets****(7.5.3) Methodological details**

*Owens Corning does not have any downstream leased assets*

**Scope 3 category 14: Franchises****(7.5.3) Methodological details**

*Owens Corning does not have any franchises.*

**Scope 3 category 15: Investments****(7.5.3) Methodological details**

*Owens Corning is not a private or public financial institution. All investments in new businesses are accounted for under Scope 1 or Scope 2.  
[Fixed row]*

## **(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

2074156

#### **(7.6.3) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI's guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

### **Past year 1**

#### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

2253739

#### **(7.6.2) End date**

12/31/2022

#### **(7.6.3) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

## **Past year 2**

### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

2411295

### **(7.6.2) End date**

12/31/2021

### **(7.6.3) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the*

processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.

## Past year 3

### (7.6.1) Gross global Scope 1 emissions (metric tons CO<sub>2</sub>e)

2456322

### (7.6.2) End date

12/31/2020

### (7.6.3) Methodological details

Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO<sub>2</sub>, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.

[Fixed row]

### (7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO<sub>2</sub>e?

## Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

1209202

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

634149

### (7.7.4) Methodological details

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI's guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

## Past year 1

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

1265164

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

699360

### **(7.7.3) End date**

12/31/2022

### **(7.7.4) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI's guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO<sub>2</sub>, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

## **Past year 2**

### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO<sub>2</sub>e)**

1370838

### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO<sub>2</sub>e) (if applicable)**

872813

### **(7.7.3) End date**

12/31/2021

### **(7.7.4) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.*

### **Past year 3**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

1322461

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

794788

#### **(7.7.3) End date**

12/31/2020

#### **(7.7.4) Methodological details**

*Measurement approach and assumptions used to measure emissions – Owens Corning follows the World Resources Institute (WRI) Corporate Accounting and Reporting Standard for defining and accounting for our baseline structure. In 2023, we included over 100 sites in the scope and boundary of our reporting. The data for divested facilities are excluded from our company environmental footprint; however, the data for closures are included in our reporting. We review all structural changes such as mergers, acquisitions, and divestments on an annual basis, in keeping with WRI’s guideline for baseline adjustments. Per the stated protocol, the data of mergers or acquisitions greater than 10% are reviewed for accuracy and integrity and then integrated into our reporting inventory from base year to current year. This process of updating the baseline is completed for both the numerator (aspect) and denominator (sales or production) of our calculations. See page 312 of*

our 2023 sustainability report for more information: <https://www.owenscorning.com/en-us/corporate/sustainability/docs/2024/2023-Owens-Corning-Sustainability-Report.pdf> Emissions factors – see pages 342 – 343 of our 2023 Sustainability report (linked above) for lists of sources of emissions factors. In general, we use US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector, The Climate Registry... Inputs – Usage volumes of the greenhouse gas (GHG) sources identified - purchased electricity, heat, steam, cooling, natural gas, diesel, jet fuel, gasoline, propane, CO2, coke, fuel oils, kerosene, LPG, blowing agents, and emissions from the processing of asphalt, dolomite, limestone, and soda ash. Rationale for choices - We have chosen to provide a comprehensive picture of the most significant impacts on the economy, environment, and people, including impacts on their human rights and how we manage these impacts. We report at this level because we believe that transparency is an essential component of any sustainability effort. This approach enables us to provide an integrated, comprehensive view of our commitments, progress, and activities related to sustainability and social responsibility. We select our emissions factors on the basis of availability and accuracy, for example, Owens Corning uses Ecoinvent due to the comprehensive availability of processes and their respective factors.

[Fixed row]

## **(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

Select from:

Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO2e)**

2410048

#### **(7.8.3) Emissions calculation methodology**

Select all that apply

Hybrid method

#### **(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

#### **(7.8.5) Please explain**

*Measurement approach, assumptions used to measure emissions, inputs, emissions factors: The Scope 3 GHG category of Purchased Goods & Services (PG&S) is interpreted as the cradle-to-supplier-gate GWP impact of the representative raw material inputs used to manufacture Owens Corning products. A hybrid approach was used to estimate emissions applying Ecoinvent-based emission factors for some raw materials and an LCA-based approach for product-specific goods. The data used to model these impacts are from Owens Corning's manufacturer-specific product LCAs. The GWP impact data from the LCA studies are combined and multiplied by the annual production volume of the appropriate product manufactured by each of Owens Corning's three major businesses segments (insulation, composites and roofing and asphalt). GHG emission estimates from both approaches are combined for the resulting 2023 EY GHG emissions for this category. Emission factors from updated LCAs and Ecoinvent were incorporated into the calculations for this category as appropriate. Production data, LCA-derived emissions factors and calculation were checked and verified based on the supporting data and documentation provided.*

## Capital goods

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

102897

### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Scope 3 emissions associated with capital goods were estimated using the EIO-LCA on-line tool developed by Carnegie Mellon University<sup>7</sup>. Primary data were collected internally for total capital expenditures. The data are stored in multiple SAP datasets each containing enumerated assets, categorized into the following five asset classes based on the NAICS industry sector<sup>8</sup> associated with each asset category: Miscellaneous Construction (MC); Machinery and Equipment (MAE); Office Equipment (OE); Land (L); and Transportation Equipment (TE). The total acquisition value for each category is used as the economic activity indicator to estimate the economic activity associated with each of the five category's respective sectors. The results are summed for each SAP dataset and multiplied by the GWP per dollar of economic activity to give a total GHG value in metric tons.*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

749257

### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Scope 3 GHG emissions for Fuel- & Energy- Related Activities (F&ERA) were estimated by calculating impacts from both upstream and downstream activities associated with electricity generation and purchased fuels. Upstream activities are cradle-to-generation in scope, including activities from fuel resource extraction and transportation up to, but not including the point of power generation. Downstream activities are generation-to-consumption in scope and account for transmission and distribution (T&D) emissions, which are downstream of electricity generation. For U.S. facilities, data for T&D line losses were calculated using U.S. EPA's eGRID. For non-U.S. facilities, T&D factors were calculated using IEA datasets. For upstream activities, the methodology involved estimating impacts for electricity from cradle-to-transmission and subtracting impacts for electricity generation-only using Ecoinvent, IEA and eGRID databases.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

294930

## (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

## (7.8.5) Please explain

*Data was collected internally from OC transportation management systems and logistics analysts on shipments associated with the inbound transportation of supplied input materials during the twelve-month period ending September 30, 2023 corresponding to OC locations within North America. Within the dataset are records, each of which contains information about the transportation of an input material. Each shipment record is uniquely characterized by a combination of calendar year and quarter, source and destination point, and information identifying the carrier and equipment used. Quantified for each record for associated shipments, furthermore, is the total weight transported, total distance transported and the count or number of shipments. Additionally, included are the related, calculated metrics of average weight and distance per shipment. For each shipment record, total transport activity was taken as the product of the total weight of material transported and the distance (km) transported with the transported distance being defined as the average distance per shipment. The mode of transport was identified for each shipment record as either truck, flatbed, rail, air or ocean freight. The corresponding emission factor (kg CO2e/tkm) for each mode of transport was assigned using default emission factors from the GLEC Framework appropriate for the region. Additional considerations were taken with adjustments made to the assigned emission factor to account for equipment, route or regionally specific aspects following guidance from the Framework. For each shipment record, the product of the total transport activity and the assigned mode's emission factor (kg CO2e/tkm) was taken to determine the total GHG emissions (MT CO2e) for the record. In instances where a representative mode could not clearly be identified (e.g., intermodal, multimodal or modes not otherwise specified) such that a corresponding emission factor could readily be multiplied, a default mode was assigned for the shipment record where the truck mode of transport and its corresponding emission factor applicable to the region was used as a conservative estimate. The sum of the GHG emissions across all shipment records for the appropriate twelve-month period was taken to determine GHG emissions (MT CO2e) generated from the inbound transportation of supplied input materials.*

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Our waste streams, which are primarily forms of glass, are inert and have negligible emissions*

## Business travel

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

9824

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Owens Corning estimates GHG emissions from business travel using data from the carriers' sustainability reporting for both commercial air travel and rental car emissions. Business travel in personal vehicles is also included using emission factors from the EPA and estimates of miles travelled. The primary activity data for this category is based on financial transaction records (payments to transport providers or employee reimbursements).*

## Employee commuting

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

21366

## (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

## (7.8.5) Please explain

Owens Corning uses a simplified version of the Scope 3 GHG Protocol's average-data method to calculate employee commuting emissions. We use the U.S. EPA Greenhouse Gas Emissions from a Typical Passenger Vehicle (<https://nepis.epa.gov/Exe/ZyPDF.cgi?DockeyP100U8YT.pdf>) to determine an estimate of 404 grams of CO2 per mile. Starting with Worldmapper Commuting Time By Country (<http://www.worldmapper.org/display.php?selected141>) data, we multiply those times by the number of Owens Corning employees by country to estimate our employees' average roundtrip commuting distance in miles, assuming an average speed of 30 mph. Each country's roundtrip commuting distance is multiplied by the OECD average number of days worked per year for that country (<http://stats.oecd.org/index.aspx?DataSetCodeANHRS>) and Owens Corning's annual employee count. Due to the increase in remote work over the last few years, we adjusted the total headcount used for the purposes of calculating commuting emissions downward for those locations that had less employees coming to the office. Owens Corning's World Headquarters average employees on site in 2023 was only 42% of the total occupancy, while our Granville S&T center averaged only 60% total occupancy. The corresponding headcount for the United States in the calculation was reduced by these amounts. Per our HR department, headcount was consistent through the year at our plants, so we did not adjust downward the impacts for commuting for other locations.

## Upstream leased assets

## (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

## (7.8.5) Please explain

All our relevant leased assets have been accounted for under Scope 2 emissions. We account for both their estimated electricity usage and estimated GHG Emissions based on the square footage of space while utilizing factors from the Energy Star Portfolio Manager (1) Energy Star Portfolio Manager - Energy Star Score for Warehouses in the United States for warehouses, (2) Energy Star Portfolio Manager - Energy Use in Office Buildings for building types of office and other. The data is subsequently calculated using factors from the US EPA EGRID and 2018 International Energy Agency (IEA) Electricity Emission Factors for CO2 factors as appropriate.

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

444739

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

Datasets were collected internally from OC transportation management systems and logistics analysts on shipments associated with the outbound distribution of finished goods during the twelve-month period ending 9/30/2023. Datasets are regionally defined, corresponding to OC locations within the regions of North America and Europe (NA-EU), Mexico and Brazil (MX-BR), and China (CN). Within each dataset, reported on worksheet rows are records, each of which contains information about the transportation of a produced product. Quantified for each record for associated shipments is the total weight transported, total distance transported and the count or number of shipments. For the NA-EU and MX-BR datasets, additionally included are the related, calculated metrics of average weight and average distance per shipment. For each shipment record, total transport activity was taken as the product of the total weight of material transported and the distance (km) transported with the transported distance being defined as the average distance per shipment for the NA-EU and MX-BR datasets and the indicated lane distance for the CN dataset. The mode of transport was identified for each shipment record as either truck, flatbed, rail, air or ocean freight. The corresponding emission factor (kg CO2e/tkm) for each mode of transport was assigned using default factors from the GLEC Framework appropriate for the region. Additional considerations were taken

with adjustments made to the assigned factor to account for equipment, route or regionally specific aspects following guidance from the Framework. For each shipment record, the product of the total transport activity and the assigned mode's emission factor (kg CO<sub>2</sub>e/tkm) was taken to determine the total GHG emissions

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

419345

### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

Scope 3 emissions were calculated and determined for Owens Corning's composites business only, which primarily manufactures intermediate products. These glass fibers are, primarily, used by customers in order to make glass-fiber reinforced plastic (GFRP) materials. Calculation of Scope 3 emissions involved identifying the NAICS sector associated with GFRP manufacturing followed by developing a process scaling-factor based on the total economic flow of the NAICS sector for glass fiber manufacturing (i.e., 327212: "Other pressed and blown glass and glassware manufacturing") within the sector for GFRP manufacturing. The total economic activity generated when the Net Sales of Composites for the twelve-month period ending September 30, 2023, in USD 2002, was used as the indicator of final demand economic activity within the 327212 industry sector was determined from the [eiolca.net](#) tool.

## Use of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*None of our products have end-use energy consumption. The impact from the use of sold products is avoided emissions. We estimate that the insulation we produced in North American in 2022 reduced GHG emissions for homeowners by approximately 10.5 million metric tons a year and 632 million metric tons over a 60-year building life.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

209060

### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Scope 3 emissions associated with the EoL of fiberglass insulation and XPS insulation products manufactured during the twelve-month period ending September 30, 2023 (i.e., Oct. 1, 2022 to Sept. 30, 2023 or 2022\_Q4-2023\_Q3) were calculated. EoL emission factors were determined from cradle-to-grave EPDs, and the LCAs upon which they are based, on Owens Corning fiberglass insulation and XPS insulation. The 3rd party verified LCAs were internally conducted for these products in 2012 and 2013, respectively, and were updated in 2017 and 2018. These factors (i.e., from the updated LCAs) were used in conjunction with production volumes for*

these two insulation materials to determine the scope 3 emissions when the production volume quantities are disposed as waste-to-landfill. Scope 3 EoL emissions were determined for Owens Corning insulation manufacturing operations, and, more specifically, only for fiberglass and XPS insulation.

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

Owens Corning does not have any downstream leased assets.

## Franchises

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

Owens Corning does not have any franchises.

## Investments

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

Owens Corning is not a private or public financial institution. All investments in new businesses are accounted for under Scope 1 or Scope 2.

## Other (upstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

N.A.

## Other (downstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

N.A.

[Fixed row]

## (7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

### Past year 1

#### (7.8.1.1) End date

12/31/2022

#### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

2350004

**(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

94788

**(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

830088

**(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

196546

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

9172

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

22993

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

472895

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

470168

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

228375

**(7.8.1.19) Comment**

*Owens Corning used the Absolute Emissions Contraction Method from the Science Based Target Initiative to set aggressive 2030 GHG emissions goals. Our approved targets are a commitment to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year and to reduce absolute Scope 3 GHG*

emissions 30% within the same timeframe. The Scope 1 & 2 target was determined by the Science Based Target Initiative to be in line with 1.5C trajectory, and the Scope 3 target was determined to be in line with the Well-Below 2C trajectory. During 2023, SCS Global Services' Greenhouse Gas Verification program conducted a verification of Owens Corning's end-of-year 2023 emissions against the requirements of the Carbon Disclosure Project and the WRI/WBCSD GHG Protocol. The Verification Statement documents that SCS Global Services has conducted verification activities in compliance with ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions. The statement also attests that a Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate level. Energy use, Scope 1 and 2 greenhouse gas emissions, Scope 3 greenhouse gas emission categories 1, 3, 4, 6, 7, 9 and 12, employee engagement (% responding and % actively engaged) and types and amounts of philanthropic contributions have all been assured to a high level. All other data within the Report, including but not limited to, performance data and progress towards 2030 goals were assured to at least a moderate level.) SCS's review of the management systems, governance documents, data collection methods, and KPI calculations have found no material errors. Owens Corning's reporting of 2023 Scope 3 greenhouse gas emissions, water use, waste, air pollution, VOCs, social performance indicators, and progress towards 2030 sustainability goals were assured at a moderate-level and no material errors or misstatements were identified. Owens Corning reported Scope 1, 2, and scope 3 categories 1, 3, 4, 6, 7, 9 and 12 GHG emissions, energy use, employee engagement (% responding and % actively engaged), and types and amounts of philanthropic contributions was assured at a high-level and this data can be considered reliable.

## Past year 2

### (7.8.1.1) End date

12/31/2021

### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

2230464

### (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

92210

### (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

863319

### (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

218386

### (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

22912

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

472716

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

429416

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

219661

**(7.8.1.19) Comment**

*Owens Corning used the Absolute Emissions Contraction Method from the Science Based Target Initiative to set aggressive 2030 GHG emissions goals. Our approved targets are a commitment to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year and to reduce absolute Scope 3 GHG emissions 30% within the same timeframe. The Scope 1 & 2 target was determined by the Science Based Target Initiative to be in line with 1.5C trajectory, and the Scope 3 target was determined to be in line with the Well-Below 2C trajectory. During 2023, SCS Global Services' Greenhouse Gas Verification program conducted a verification of Owens Corning's end-of-year 2023 emissions against the requirements of the Carbon Disclosure Project and the WRI/WBCSD GHG Protocol. The Verification Statement documents that SCS Global Services has conducted verification activities in compliance with ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions. The statement also attests that a Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate level. Energy use, Scope 1 and 2 greenhouse gas emissions, Scope 3 greenhouse gas emission categories 1, 3, 4, 6, 7, 9 and 12, employee engagement (% responding and % actively engaged) and types and amounts of philanthropic contributions have all been assured to a high level. All other data within the Report, including but not limited to, performance data and progress towards 2030 goals were assured to at least a moderate level.) SCS's review of the management systems, governance documents, data collection methods, and KPI calculations have found no material errors. Owens Corning's reporting of 2023 Scope 3 greenhouse gas emissions, water use, waste, air pollution, VOCs, social performance indicators, and progress towards 2030 sustainability goals were assured at a moderate-level and no material errors or misstatements were identified. Owens Corning reported Scope 1, 2, and scope 3 categories 1, 3, 4, 6, 7, 9 and 12 GHG emissions, energy use, employee engagement (% responding and % actively engaged), and types and amounts of philanthropic contributions was assured at a high-level and this data can be considered reliable.*

**Past year 3**

**(7.8.1.1) End date**

12/31/2020

**(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

1878263

**(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

129523

**(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

795687

**(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

219226

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

3370

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

22508

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

424116

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

371481

### (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

196019

### (7.8.1.19) Comment

Owens Corning used the Absolute Emissions Contraction Method from the Science Based Target Initiative to set aggressive 2030 GHG emissions goals. Our approved targets are a commitment to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year and to reduce absolute Scope 3 GHG emissions 30% within the same timeframe. The Scope 1 & 2 target was determined by the Science Based Target Initiative to be in line with 1.5C trajectory, and the Scope 3 target was determined to be in line with the Well-Below 2C trajectory. During 2023, SCS Global Services' Greenhouse Gas Verification program conducted a verification of Owens Corning's end-of-year 2023 emissions against the requirements of the Carbon Disclosure Project and the WRI/WBCSD GHG Protocol. The Verification Statement documents that SCS Global Services has conducted verification activities in compliance with ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions. The statement also attests that a Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate level. Energy use, Scope 1 and 2 greenhouse gas emissions, Scope 3 greenhouse gas emission categories 1, 3, 4, 6, 7, 9 and 12, employee engagement (% responding and % actively engaged) and types and amounts of philanthropic contributions have all been assured to a high level. All other data within the Report, including but not limited to, performance data and progress towards 2030 goals were assured to at least a moderate level.) SCS's review of the management systems, governance documents, data collection methods, and KPI calculations have found no material errors. Owens Corning's reporting of 2023 Scope 3 greenhouse gas emissions, water use, waste, air pollution, VOCs, social performance indicators, and progress towards 2030 sustainability goals were assured at a moderate-level and no material errors or misstatements were identified. Owens Corning reported Scope 1, 2, and scope 3 categories 1, 3, 4, 6, 7, 9 and 12 GHG emissions, energy use, employee engagement (% responding and % actively engaged), and types and amounts of philanthropic contributions was assured at a high-level and this data can be considered reliable.

[Fixed row]

### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

	Verification/assurance status
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

**Row 1**

**(7.9.1.1) Verification or assurance cycle in place**

*Select from:*

Annual process

**(7.9.1.2) Status in the current reporting year**

*Select from:*

Complete

**(7.9.1.3) Type of verification or assurance**

*Select from:*

High assurance

**(7.9.1.4) Attach the statement**

SCS\_AssuranceStatement\_OwensCorning\_EY2023\_Final\_030724.pdf

### (7.9.1.5) Page/section reference

page 1 - Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate (limited) level. GHG emissions covering scope 1, scope 2 (location- and market-based), and select scope 3 categories (1, 3, 4, 6, 7, 9, 12) and social and economic disclosure topics of employee engagement (% responding and % actively engaged) and gender pay indicators have all been assured to a high (reasonable) level.

### (7.9.1.6) Relevant standard

Select from:

AA1000AS

### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

#### Row 1

### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

High assurance

#### (7.9.2.5) Attach the statement

SCS\_AssuranceStatement\_OwensCorning\_EY2023\_Final\_030724.pdf

#### (7.9.2.6) Page/ section reference

*page 1 - Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate (limited) level. GHG emissions covering scope 1, scope 2 (location- and market-based), and select scope 3 categories (1, 3, 4, 6, 7, 9, 12) and social and economic disclosure topics of employee engagement (% responding and % actively engaged) and gender pay indicators have all been assured to a high (reasonable) level.*

#### (7.9.2.7) Relevant standard

Select from:

AA1000AS

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

### Row 2

#### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

Complete

### (7.9.2.4) Type of verification or assurance

Select from:

High assurance

### (7.9.2.5) Attach the statement

SCS\_AssuranceStatement\_OwensCorning\_EY2023\_Final\_030724.pdf

### (7.9.2.6) Page/ section reference

*page 1 - Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate (limited) level. GHG emissions covering scope 1, scope 2 (location- and market-based), and select scope 3 categories (1, 3, 4, 6, 7, 9, 12) and social and economic disclosure topics of employee engagement (% responding and % actively engaged) and gender pay indicators have all been assured to a high (reasonable) level.*

### (7.9.2.7) Relevant standard

Select from:

AA1000AS

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Row 1**

**(7.9.3.1) Scope 3 category**

*Select all that apply*

- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Purchased goods and services
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

**(7.9.3.2) Verification or assurance cycle in place**

*Select from:*

- Annual process

**(7.9.3.3) Status in the current reporting year**

*Select from:*

- Complete

**(7.9.3.4) Type of verification or assurance**

*Select from:*

- High assurance

**(7.9.3.5) Attach the statement**

*SCS\_AssuranceStatement\_OwensCorning\_EY2023\_Final\_030724.pdf*

**(7.9.3.6) Page/section reference**

page 1 - Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate (limited) level. GHG emissions covering scope 1, scope 2 (location- and market-based), and select scope 3 categories (1, 3, 4, 6, 7, 9, 12) and social and economic disclosure topics of employee engagement (% responding and % actively engaged) and gender pay indicators have all been assured to a high (reasonable) level.

### (7.9.3.7) Relevant standard

Select from:

AA1000AS

### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

## (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

### Change in renewable energy consumption

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

29434

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

1

### (7.10.1.4) Please explain calculation

*In 2023, we maintained our PPA in North America, and added three European locations to our green electricity sourcing program: Besana Italy, Chambéry S&T Allobroges France, and Liversedge, United Kingdom. These three sites avoided 29,434 metric tons of CO<sub>2</sub>e through sourcing renewable electricity. Dividing the decrease between 2022 and 2023 (29,434 mt CO<sub>2</sub>e) over the 2022 Scope 1 and 2 combined total of 2,953,099 mt CO<sub>2</sub>e gives a decrease of 1.00%.*

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

63546

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

2.15

### (7.10.1.4) Please explain calculation

*Owens Corning's emissions reduction activities during 2023 had an impact of reducing emissions by 63,546 mt of CO<sub>2</sub>e, which represents a 2.15% reduction compared to 2022. In 2023, the company completed 20 energy reduction projects resulting in improved energy efficiency at plants and an impact of reducing emissions by 6,169 mt of CO<sub>2</sub>e. Owens Corning also increased volume of low-GWP blowing agent blends at multiple plants which manufactured higher levels of our low-GWP foam product Foamular NGX in 2023 than in 2022, impact our GHG emissions by reducing emissions by 57,377 mt of CO<sub>2</sub>e. Dividing the decrease between 2022 and 2023, 63,546 mt CO<sub>2</sub>e, over the 2022 Scope 1 and Scope 2 combined total of 2,953,099 mt CO<sub>2</sub>e gives a decrease of 2.15% in mt CO<sub>2</sub>e attributable to these activities.*

## Divestment

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

N/A

**Acquisitions**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

N/A

## Mergers

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

N/A

## Change in output

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

N/A

## Change in methodology

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

N/A

## Change in boundary

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

**(7.10.1.4) Please explain calculation**

N/A

**Change in physical operating conditions**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

N/A

**Unidentified**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

N/A

**Other**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

N/A

[Fixed row]

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

No

### (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

#### (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

##### Row 1

###### (7.15.1.1) Greenhouse gas

Select from:

CO2

###### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1369288.75

###### (7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

##### Row 2

###### (7.15.1.1) Greenhouse gas

Select from:

CH4

###### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

**(7.15.1.3) GWP Reference**

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

**Row 3****(7.15.1.1) Greenhouse gas**

Select from:

N2O

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

605.15

**(7.15.1.3) GWP Reference**

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

**Row 4****(7.15.1.1) Greenhouse gas**

Select from:

HFCs

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

703165.48

**(7.15.1.3) GWP Reference**

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

## Row 5

### (7.15.1.1) Greenhouse gas

Select from:

Other, please specify :HFOs

### (7.15.1.2) Scope 1 emissions (metric tons of CO<sub>2</sub>e)

501.61

### (7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

### Belgium

#### (7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)

18166.3

#### (7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)

12350.8

#### (7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)

0

## **Brazil**

### **(7.16.1) Scope 1 emissions (metric tons CO2e)**

251797.1

### **(7.16.2) Scope 2, location-based (metric tons CO2e)**

6810.5

### **(7.16.3) Scope 2, market-based (metric tons CO2e)**

6810.5

## **Canada**

### **(7.16.1) Scope 1 emissions (metric tons CO2e)**

89851.2

### **(7.16.2) Scope 2, location-based (metric tons CO2e)**

54361.4

### **(7.16.3) Scope 2, market-based (metric tons CO2e)**

3965.6

## **Chile**

### **(7.16.1) Scope 1 emissions (metric tons CO2e)**

20.5

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

61.6

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

61.6

**China**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

204301.8

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

83560.2

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

83560.2

**Czechia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

6303

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

13661.9

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## Finland

### (7.16.1) Scope 1 emissions (metric tons CO2e)

20558.7

### (7.16.2) Scope 2, location-based (metric tons CO2e)

4580.5

### (7.16.3) Scope 2, market-based (metric tons CO2e)

42.1

## France

### (7.16.1) Scope 1 emissions (metric tons CO2e)

25493.6

### (7.16.2) Scope 2, location-based (metric tons CO2e)

4019.7

### (7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Germany

### (7.16.1) Scope 1 emissions (metric tons CO2e)

685.3

### (7.16.2) Scope 2, location-based (metric tons CO2e)

300.4

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**India**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

37698.4

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

124024.9

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

124024.9

**Italy**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

35785

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

15892.1

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Lithuania**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

37780.3

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

2536.1

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Mexico**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

120391.2

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

69465.2

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

17630.1

**Netherlands**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

18146.6

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

6669.1

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Poland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

65627.8

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

103296.7

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

807

**Republic of Korea**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

40630.1

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

44473

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

44473

**Singapore**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

449.4

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

473

**Spain**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

120.1

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

173.2

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Sweden**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

84051.5

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

834.7

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

**United Kingdom of Great Britain and Northern Ireland****(7.16.1) Scope 1 emissions (metric tons CO2e)**

1807.6

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

897.4

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**United States of America****(7.16.1) Scope 1 emissions (metric tons CO2e)**

1241539.8

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

660783.2

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

351929.4

*[Fixed row]***(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.***Select all that apply* By business division

**(7.17.1) Break down your total gross global Scope 1 emissions by business division.**

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	<i>Corporate</i>	<i>9424.7</i>
Row 2	<i>Insulation Systems Business</i>	<i>675967.4</i>
Row 3	<i>Foam</i>	<i>707300.1</i>
Row 4	<i>Composite Solutions Business</i>	<i>492593.7</i>
Row 5	<i>Roofing</i>	<i>188870.1</i>

[Add row]

**(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

Select all that apply

By business division

**(7.20.1) Break down your total gross global Scope 2 emissions by business division.**

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Insulation Systems Business</i>	<i>587405.1</i>	<i>120474.4</i>
Row 2	<i>Foam</i>	<i>16017.3</i>	<i>8746.9</i>
Row 3	<i>Corporate</i>	<i>43511.2</i>	<i>41792.7</i>

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 4	Roofing	101632	94485.5
Row 6	Composite Solutions Business	460636.4	368650

[Add row]

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

2074156

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

1209202

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

634149

**(7.22.4) Please explain**

*Our response does not include other entities - For this report, the content and boundaries of material topics were developed and determined based on their impacts — economic, environmental, and/or social. We report on ways that we have caused or contributed to impacts in our material topics, as well as the ways our activities, projects, and services are directly linked to these topics through our business relationships. This includes relationships with entities that we do not control and might not have the leverage needed to effect change in their impacts. In summary, the boundaries of all impacts cover all our sites around the world, including Asia Pacific, Europe, and the Americas. We consider all our operations to be significant locations of operation. Internal boundaries include all sites owned or leased by Owens*

Corning, including plants, offices, distribution centers, warehouses, and manufacturing facilities. The external boundary includes supplier locations, communities, and customer locations where Owens Corning does business.

## All other entities

### (7.22.1) Scope 1 emissions (metric tons CO2e)

0

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.22.4) Please explain

*Our response does not include any other entities*  
*[Fixed row]*

## (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

Not relevant as we do not have any subsidiaries

## (7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

### Row 1

#### (7.27.1) Allocation challenges

Select from:

- Diversity of product lines makes accurately accounting for each product/product line cost ineffective

### **(7.27.2) Please explain what would help you overcome these challenges**

*Since many of our products are sold through distribution centers or retail stores, we often cannot identify the end-use customer of our product. In addition, the diversity of our product lines translates to thousands of customers who utilize or incorporate our products into various applications. This directly affects our ability to allocate emissions. To better understand our impacts, help us overcome this challenge, and inform our customers,, we provide Environmental Product Declarations for our core building products. We have conducted full LCAs on 86% of our products, including shingles, fiberglass, mineral wool, cellular glass, and extruded polystyrene (XPS) foam insulation, as well as composite glass product offerings such as reinforcements, nonwoven mats, and technical fabrics. We also collaborate with customers where there is strategic value to both parties.*

## **Row 2**

### **(7.27.1) Allocation challenges**

Select from:

- Customer base is too large and diverse to accurately track emissions to the customer level

### **(7.27.2) Please explain what would help you overcome these challenges**

*Since many of our products are sold through distribution centers or retail stores, we often cannot identify the end-use customer of our product. In addition, the diversity of our product lines translates to thousands of customers who utilize or incorporate our products into various applications. This directly affects our ability to allocate emissions. To better understand our impacts, help us overcome this challenge, and inform our customers,, we provide Environmental Product Declarations for our core building products. We have conducted full LCAs on 86% of our products, including shingles, fiberglass, mineral wool, cellular glass, and extruded polystyrene (XPS) foam insulation, as well as composite glass product offerings such as reinforcements, nonwoven mats, and technical fabrics. We also collaborate with customers where there is strategic value to both parties.*

[Add row]

## **(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

### **(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

Select from:

Yes

### (7.28.2) Describe how you plan to develop your capabilities

We seek to increase the availability of transparent sustainability data to customers through Life Cycle Assessments (LCA) and Environmental Product Declarations (EPD). As part of our product sustainability goals, we are committed to evaluating our core products' impacts throughout their life cycles — and to being fully transparent about our findings. We adopted a two-part methodology to calculate this cradle-to-grave environmental impact.

[Fixed row]

### (7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 5% but less than or equal to 10%

### (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

Select from:

HHV (higher heating value)

##### (7.30.1.2) MWh from renewable sources

0

##### (7.30.1.3) MWh from non-renewable sources

6349875

##### (7.30.1.4) Total (renewable and non-renewable) MWh

6349875

#### Consumption of purchased or acquired electricity

### **(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

### **(7.30.1.2) MWh from renewable sources**

1761217

### **(7.30.1.3) MWh from non-renewable sources**

1320147

### **(7.30.1.4) Total (renewable and non-renewable) MWh**

3081364

## **Consumption of purchased or acquired heat**

### **(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

### **(7.30.1.2) MWh from renewable sources**

0

### **(7.30.1.3) MWh from non-renewable sources**

5390

### **(7.30.1.4) Total (renewable and non-renewable) MWh**

5390

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

1761217

### (7.30.1.3) MWh from non-renewable sources

7675412

### (7.30.1.4) Total (renewable and non-renewable) MWh

9436629

[Fixed row]

## (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from:

	Indicate whether your organization undertakes this fuel application
	<input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

#### (7.30.7.1) Heating value

Select from:

HHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*In 2023, Owens Corning did not use biomass.*

### Other biomass

#### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.8) Comment

*In 2023, Owens Corning did not use biomass.*

### Other renewable fuels (e.g. renewable hydrogen)

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.8) Comment

*In 2023, Owens Corning did not use renewable fuels.*

### Coal

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

552074.19

### (7.30.7.8) Comment

*Coke - Mixed (Industrial) - The Climate Registry: 2023 Gen. Reporting Protocol – USA Industrial*

## Oil

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

29204.11

### (7.30.7.8) Comment

*Diesel - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013 / Gasoline (petrol) - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013 / Kerosene - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013 / Number 2 Fuel Oil - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013*

## Gas

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

5758747.92

### (7.30.7.8) Comment

Liquified Natural Gas (LNG) - The Climate Registry: 2023 Gen. Reporting Protocol – USA Transport / Liquefied Petroleum Gas (LPG) - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013 / Natural Gas - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013 / Propane - US EPA MRR: Final Rule (40 CFR 98) – Industrial Sector 2013 / Jet Fuel (Jet A or A-1) - The Climate Registry: 2023 Gen. Reporting Protocol – USA Transport

## Other non-renewable fuels (e.g. non-renewable hydrogen)

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.8) Comment

*Owens Corning did not use any other fuels.*

## Total fuel

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

6349874.72

### (7.30.7.8) Comment

*Total fuel usage  
[Fixed row]*

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

**(7.30.14.1) Country/area**

Select from:

United States of America

**(7.30.14.2) Sourcing method**

Select from:

Financial (virtual) power purchase agreement (VPPA)

**(7.30.14.3) Energy carrier**

Select from:

Electricity

**(7.30.14.4) Low-carbon technology type**

Select from:

Wind

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

687534

**(7.30.14.6) Tracking instrument used**

Select from:

US-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2016

### (7.30.14.10) Comment

*Owens Corning has VPPAs for 250 megawatts of renewable electricity - 125 megawatts of wind energy in Texas, and another 125 megawatts in Oklahoma. Through our VPPAs, Owens Corning retired 888,828 renewable energy credits (RECs) in the US and Canada for a total of 304,700 metric tons CO2e in 2023.*

## Row 3

### (7.30.14.1) Country/area

Select from:

Canada

### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

201288

#### (7.30.14.6) Tracking instrument used

Select from:

US-REC

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2016

#### (7.30.14.10) Comment

*Owens Corning has VPPAs for 250 megawatts of renewable electricity - 125 megawatts of wind energy in Texas, and another 125 megawatts in Oklahoma. Through our VPPAs, Owens Corning retired 888,828 renewable energy credits (RECs) in the US and Canada for a total of 304,700 metric tons CO<sub>2</sub>e in 2023.*

**Row 4**

### (7.30.14.1) Country/area

Select from:

- United States of America

### (7.30.14.2) Sourcing method

Select from:

- Purchase from an on-site installation owned by a third party (on-site PPA)

### (7.30.14.3) Energy carrier

Select from:

- Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

- Solar

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1456

### (7.30.14.6) Tracking instrument used

Select from:

- US-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- United States of America

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2015

#### (7.30.14.10) Comment

*In Toledo, Ohio, U.S., our 2.4-megawatt solar array provided approximately 18% of the power for our world headquarters.*

### Row 5

#### (7.30.14.1) Country/area

Select from:

United States of America

#### (7.30.14.2) Sourcing method

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

**(7.30.14.6) Tracking instrument used**

Select from:

US-REC

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

United States of America

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2013

**(7.30.14.10) Comment**

*The 2.7-megawatt solar panels installed at our insulation plant in Delmar, New York, U.S., provided approximately 7% of its required electricity.*

**Row 6**

**(7.30.14.1) Country/area**

Select from:

Belgium

**(7.30.14.2) Sourcing method**

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9772.35

### (7.30.14.6) Tracking instrument used

Select from:

Contract

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2013

### (7.30.14.10) Comment

*Our Tessenderlo, Belgium, location sourced approximately 13% of its electricity from wind turbines onsite and off-site.*

### Row 7

#### (7.30.14.1) Country/area

Select from:

Belgium

#### (7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

65086

#### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

### (7.30.14.10) Comment

*Our Zele and Tessenderlo sites in Belgium have a contract with a supplier for hydropower supported by GO's for the remainder of their electric power demand.*

## Row 8

### (7.30.14.1) Country/area

Select from:

Netherlands

### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Wind

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

22027.33

**(7.30.14.6) Tracking instrument used**

Select from:

GO

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Spain

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2023

**(7.30.14.10) Comment**

*Apeldoorn is now supplied with VPPA's from renewable electricity generation in Spain. Some of the generation went online in 2023 and some will come online in 2024.*

**Row 9**

**(7.30.14.1) Country/area**

Select from:

Czechia

#### (7.30.14.2) Sourcing method

Select from:

- Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

- Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

- Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

33218.31

#### (7.30.14.6) Tracking instrument used

Select from:

- GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

### (7.30.14.10) Comment

*Klasterec is now supplied with VPPA's from renewable electricity generation in Spain. Some of the generation went online in 2023 and some will come online in 2024.*

### Row 10

#### (7.30.14.1) Country/area

Select from:

United States of America

#### (7.30.14.2) Sourcing method

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

470

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2009

#### (7.30.14.10) Comment

*The roofing plant in Kearny, New Jersey, U.S., sourced around 2% of its required electricity from roof solar panels in 2023*

### Row 11

#### (7.30.14.1) Country/area

Select from:

France

#### (7.30.14.2) Sourcing method

Select from:

Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

74926.67

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

France

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1975

#### (7.30.14.10) Comment

Power plant profile: Caderousse, France (power-technology.com)

**Row 12**

#### (7.30.14.1) Country/area

Select from:

Sweden

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

30793

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Sweden

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

#### (7.30.14.10) Comment

*Hallekis is supplied with a VPPA from 48 MW of Wind energy in Sweden*

### Row 13

#### (7.30.14.1) Country/area

Select from:

Sweden

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

**(7.30.14.6) Tracking instrument used**

Select from:

GO

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Spain

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2023

**(7.30.14.10) Comment**

*Hassleholm and Skovde are now supplied with VPPA's from renewable electricity generation in Spain. In early 2024, the VPPA in Spain came fully online, involving three separate VPPAs with a contracted capacity of 81.9 MW, which are collectively expected to produce 223 GWh per year.*

**Row 14****(7.30.14.1) Country/area**

Select from:

Finland

**(7.30.14.2) Sourcing method**

Select from:

Financial (virtual) power purchase agreement (VPPA)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

35224

### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Finland

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

### (7.30.14.10) Comment

*Parainen is supplied by a VPPA from Sweden and Finland*

### Row 15

#### (7.30.14.1) Country/area

Select from:

Finland

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

17706

#### (7.30.14.6) Tracking instrument used

Select from:

GO

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Spain

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2023

**(7.30.14.10) Comment**

*Parainen was also supplied by a VPPA from Spain in 2023*

**Row 16**

**(7.30.14.1) Country/area**

Select from:

Finland

**(7.30.14.2) Sourcing method**

Select from:

Unbundled procurement of energy attribute certificates (EACs)

**(7.30.14.3) Energy carrier**

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9334

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Norway

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*We also had to purchase unbundled EAC's in the form of GO's for Parainen because our contracted VPPA's did not produce enough to fully cover our EU electricity usage.*

### Row 17

#### (7.30.14.1) Country/area

Select from:

Spain

### (7.30.14.2) Sourcing method

Select from:

- Financial (virtual) power purchase agreement (VPPA)

### (7.30.14.3) Energy carrier

Select from:

- Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

- Wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1124

### (7.30.14.6) Tracking instrument used

Select from:

- GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Spain

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

### (7.30.14.10) Comment

*San Vicente is now supplied with VPPA's from renewable electricity generation in Spain. In early 2024, the VPPA in Spain came fully online, involving three separate VPPAs with a contracted capacity of 81.9 MW, which are collectively expected to produce 223 GWh per year.*

### Row 18

#### (7.30.14.1) Country/area

Select from:

United States of America

#### (7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Nuclear

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

16507

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1985

#### (7.30.14.10) Comment

*Gastonia gets 100% of its energy from the City of Gastonia municipal electric grid and the municipality gets functionally 100% of its energy from Catawba Nuclear, opened in 1985.*

### Row 19

#### (7.30.14.1) Country/area

Select from:

United Kingdom of Great Britain and Northern Ireland

#### (7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4595.39

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United Kingdom of Great Britain and Northern Ireland

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*Liversedge was fully covered by UK GO's*

**Row 20**

#### (7.30.14.1) Country/area

Select from:

Germany

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

961

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Germany

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

#### (7.30.14.10) Comment

*Bruggen is now supplied with VPPA's from renewable electricity generation in Spain. In early 2024, the VPPA in Spain came fully online, involving three separate VPPAs with a contracted capacity of 81.9 MW, which are collectively expected to produce 223 GWh per year.*

### Row 21

#### (7.30.14.1) Country/area

Select from:

Lithuania

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

**(7.30.14.6) Tracking instrument used**

Select from:

GO

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Sweden

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2021

**(7.30.14.10) Comment**

*Vilnius is supplied with Wind energy from a VPPA from Sweden.*

**Row 22**

**(7.30.14.1) Country/area**

Select from:

Poland

**(7.30.14.2) Sourcing method**

Select from:

Financial (virtual) power purchase agreement (VPPA)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

68909

### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Finland

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

### (7.30.14.10) Comment

*Trzemeszno is supplied with Wind energy from a VPPA from Finland*

### Row 23

#### (7.30.14.1) Country/area

Select from:

Poland

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

94891

#### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Sweden

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

### (7.30.14.10) Comment

*Trzemeszno is supplied with Wind energy from a VPPA from Sweden*

## Row 24

### (7.30.14.1) Country/area

Select from:

France

### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

3287

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

#### (7.30.14.10) Comment

*Chambery S&T is now supplied with VPPA's from renewable electricity generation in Spain. In early 2024, the VPPA in Spain came fully online, involving three separate VPPAs with a contracted capacity of 81.9 MW, which are collectively expected to produce 223 GWh per year.*

**Row 25**

#### (7.30.14.1) Country/area

Select from:

Italy

#### (7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

59818

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2023

**(7.30.14.10) Comment**

*Besana is now supplied with VPPA's from renewable electricity generation in Spain. In early 2024, the VPPA in Spain came fully online, involving three separate VPPAs with a contracted capacity of 81.9 MW, which are collectively expected to produce 223 GWh per year.*

[Add row]

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Belgium**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

74858

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

74858.00

## **Brazil**

### **(7.30.16.1) Consumption of purchased electricity (MWh)**

72922

### **(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

### **(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

### **(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

### **(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

72922.00

## **Canada**

### **(7.30.16.1) Consumption of purchased electricity (MWh)**

243496.4

### **(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

### **(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

243496.40

## **Chile**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

146.8

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

146.80

## **China**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

135319.6

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

135319.60

**Czechia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

33218.3

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

33218.30

**Finland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

62264

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

186

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

62450.00

**France**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

78212.5

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

78212.50

**Germany**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

960.8

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

960.80

**India**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

179056.7

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

179056.70

**Italy**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

59817.5

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

59817.50

**Lithuania**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

16965

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

16965.00

**Mexico**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

173807.9

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

173807.90

## **Netherlands**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

22026.3

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

22026.30

## Poland

### (7.30.16.1) Consumption of purchased electricity (MWh)

163799.9

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

3562.1

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

167362.00

## Republic of Korea

### (7.30.16.1) Consumption of purchased electricity (MWh)

95233.5

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

95233.50

**Singapore**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

1165.9

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1165.90

**Spain**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

1123.9

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1123.90

**Sweden**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

44519.8

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

1642

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

46161.80

## United Kingdom of Great Britain and Northern Ireland

### (7.30.16.1) Consumption of purchased electricity (MWh)

4595.4

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4595.40

## United States of America

### (7.30.16.1) Consumption of purchased electricity (MWh)

1617854.2

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1617854.20

[Fixed row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

**(7.45.1) Intensity figure**

0.00027987

**(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

2708305

**(7.45.3) Metric denominator**

Select from:

unit total revenue

**(7.45.4) Metric denominator: Unit total**

9677000000

**(7.45.5) Scope 2 figure used**

Select from:

Market-based

### (7.45.6) % change from previous year

4

### (7.45.7) Direction of change

Select from:

Decreased

### (7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

### (7.45.9) Please explain

*We added renewable energy at our sites in Besana, Italy, Chambéry S&T Allobroges in France, and Liversedge, UK. This increased our renewable energy consumption and decreased our emissions significantly without proportionally reducing our revenue. Additionally, we continued our conversion of blowing agents in our production of foam insulation which significantly reduced our scope 1 emissions without proportionally reducing our revenue.*

[Add row]

### (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

### (7.53.1.1) Target reference number

Select from:

- Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

- Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*Decision Letter - Owens Corning.pdf*

### (7.53.1.4) Target ambition

Select from:

- 1.5°C aligned

### (7.53.1.5) Date target was set

06/21/2019

### (7.53.1.6) Target coverage

Select from:

- Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO<sub>2</sub>)
- Methane (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Hydrofluorocarbons (HFCs)

### **(7.53.1.8) Scopes**

Select all that apply

- Scope 1
- Scope 2

### **(7.53.1.9) Scope 2 accounting method**

Select from:

- Market-based

### **(7.53.1.11) End date of base year**

12/31/2018

### **(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

966232

### **(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

2813198

### **(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

### **(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

3779430.000

### **(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/31/2030

**(7.53.1.55) Targeted reduction from base year (%)**

50

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

1889715.000

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

634149

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

2074156

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

2708305.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

### (7.53.1.79) % of target achieved relative to base year

56.68

### (7.53.1.80) Target status in reporting year

Select from:

Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*Owens Corning used the Absolute Emissions Contraction Method from the Science Based Target Initiative to set aggressive 2030 GHG emissions goals. Our approved targets are a commitment to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year and to reduce absolute Scope 3 GHG emissions 30% within the same timeframe. The Scope 1 & 2 target was determined by the Science Based Target Initiative to be in line with 1.5C trajectory, and the Scope 3 target was determined to be in line with the Well-Below 2C trajectory. During 2022, SCS Global Services' Greenhouse Gas Verification program conducted a verification of Owens Corning's end-of-year 2022 emissions against the requirements of the Carbon Disclosure Project and the WRI/WBCSD GHG Protocol. The Verification Statement documents that SCS Global Services has conducted verification activities in compliance with ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions. The statement also attests that a Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate level. Energy use, Scope 1 and 2 greenhouse gas emissions, Scope 3 greenhouse gas emission categories 1, 3, 4, 6, 7, 9 and 12, employee engagement (% responding and % actively engaged) and types and amounts of philanthropic contributions have all been assured to a high level. All other data within the Report, including but not limited to, performance data and progress towards 2030 goals were assured to at least a moderate level.) SCS's review of the management systems, governance documents, data collection methods, and KPI calculations have found no material errors. Owens Corning's reporting of 2022 Scope 3 greenhouse gas emissions, water use, waste, air pollution, VOCs, social performance indicators, and progress towards 2030 sustainability goals were assured at a moderate-level and no material errors or misstatements were identified. Owens Corning reported Scope 1, 2, and scope 3 categories 1, 3, 4, 6, 7, 9 and 12 GHG emissions, energy use, employee engagement (% responding and % actively engaged), and types and amounts of philanthropic contributions was assured at a high-level and this data can be considered reliable.*

### (7.53.1.83) Target objective

*Owens Corning recognizes that climate change poses a real and grave threat to life around the world — we also acknowledge that human behavior is largely to blame. The concentration of greenhouse gases in the atmosphere is causing temperatures around the world to increase significantly, which is proving severely detrimental as it exposes people to extreme heat, drought, and rising sea levels. The Intergovernmental Panel on Climate Change reports that to avoid the worst impacts of climate change, the world must prevent global warming from exceeding 1.5 Celsius over preindustrial levels. Significant reduction in atmospheric greenhouse gases is needed to achieve this. To help combat climate change, Owens Corning is taking action through a global strategy to reduce the emission of greenhouse gases, such as carbon dioxide and methane, our value chain. As a company, we focus on reducing the emissions from our raw materials and processing,*

as well as increasing renewable energy sources while implementing process innovation, capital improvements and low- and no-cost solutions to drive reductions in energy use. For our 2030 goal, we have embraced a Science-Based Target for greenhouse gas (GHG) emissions in line with the most stringent standard, designed to limit global warming to 1.5 Celsius. Our 2030 goal is to reduce absolute Scope 1 and Scope 2 GHG emissions by 50% from 2018 emissions.

#### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

For our Scope 1 and 2 science-based target, we disclose short, medium, and long-term strategies which detail our plan to achieve the target. Short-term: • Continue converting the blowing agent used in manufacturing our XPS foam products to blowing agents with lower GWP. • Continue converting our network to renewable sources of energy via PPAs, VPPAs, and other contractual instruments, which will impact Scope 2 emissions. • Explore circular economy business models that would reduce overall GHG emissions. • Energy optimization: Following energy intensity strategies we have established for energy reduction and energy recovery. • Adjust operating process conditions by increasing renewable energy ratio in hot processes such as electricity boosting (e-boosting) to reduce use of natural gas. Medium-term: • Ensure systematic knowledge sharing across our network of facilities. • Consider additional renewable energy opportunities on a global basis, including longer-term agreements. • Continue converting the blowing agent used in manufacturing our XPS foam products to those with lower GWP. By working to develop products with reduced operational emissions and lower embodied carbon, we can make great progress toward achieving our GHG reduction goals. • Continue maximizing opportunities for usage of renewable energy in our glass melting, through processes such as e-boosting, while switching to 100% renewable energy. • Energy reduction through equipment investment: Reduce fossil fuels by electrifying our natural gas processes (for example, converting to electric melters and dryers in nonwovens production) and supplying them with renewable electricity or by using other innovative technologies such as hydrogen or biomethane, which could provide benefits across all three of our businesses. • Use Total Productive Maintenance and improvements to our production processes to reduce our energy use by 20% by 2030, compared to our base year of 2018. • Continue to develop circular innovations within our research and development portfolio. Long-term: • Technology innovation: Drive innovation in manufacturing technologies to evaluate alternatives to gas melting and curing, such as increasing electrification, hydrogen combustion, or biomethane options. • Reduce the GWP of blowing agent blends even further through research and development innovations. • Work to develop and implement last-mile solutions for remaining operational emissions through exploration of technologies

#### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

#### Row 2

#### (7.53.1.1) Target reference number

Select from:

Abs 2

#### (7.53.1.2) Is this a science-based target?

Select from:

- Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*Decision Letter - Owens Corning.pdf*

### (7.53.1.4) Target ambition

Select from:

- Well-below 2°C aligned

### (7.53.1.5) Date target was set

06/21/2019

### (7.53.1.6) Target coverage

Select from:

- Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO<sub>2</sub>)
- Methane (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Hydrofluorocarbons (HFCs)

### (7.53.1.8) Scopes

Select all that apply

- Scope 3

### (7.53.1.10) Scope 3 categories

Select all that apply

- Scope 3, Category 2 – Capital goods
- Scope 3, Category 6 – Business travel
- Scope 3, Category 7 – Employee commuting
- Scope 3, Category 1 – Purchased goods and services (Scope 1 or 2)
- Scope 3, Category 10 – Processing of sold products
- Scope 3, Category 12 – End-of-life treatment of sold products
- Scope 3, Category 4 – Upstream transportation and distribution
- Scope 3, Category 9 – Downstream transportation and distribution
- Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

#### **(7.53.1.11) End date of base year**

12/31/2018

#### **(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

2026093

#### **(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)**

219941

#### **(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)**

891911

#### **(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)**

304962

#### **(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

13708

#### **(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)**

25083

**(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

449663

**(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)**

410382

**(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

202469

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

4544212.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

4544212.000

**(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

100

**(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)**

100

**(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

100

**(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)**

100

**(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

100

**(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)**

100

**(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)**

100

**(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)**

100

**(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)**

100

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100.0

**(7.53.1.54) End date of target**

12/31/2030

**(7.53.1.55) Targeted reduction from base year (%)**

30

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

3180948.400

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

2410048

**(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)**

102897

**(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)**

749257

**(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

294932

**(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

9824

**(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

21366

**(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

444740

**(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)**

419345

**(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)**

209060

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

4661469.000

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

**(7.53.1.78) Land-related emissions covered by target**

Select from:

 No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

-8.60

**(7.53.1.80) Target status in reporting year**

Select from:

 Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

Owens Corning used the Absolute Emissions Contraction Method from the Science Based Target Initiative to set aggressive 2030 GHG emissions goals. Our approved targets are a commitment to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year and to reduce absolute Scope 3 GHG emissions 30% within the same timeframe. The Scope 1 & 2 target was determined by the Science Based Target Initiative to be in line with 1.5C trajectory, and the Scope 3 target was determined to be in line with the Well-Below 2C trajectory. During 2022, SCS Global Services' Greenhouse Gas Verification program conducted a verification of Owens Corning's end-of-year 2022 emissions against the requirements of the Carbon Disclosure Project and the WRI/WBCSD GHG Protocol. The Verification Statement documents that SCS Global Services has conducted verification activities in compliance with ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions. The statement also attests that a Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate level. Energy use, Scope 1 and 2 greenhouse gas emissions, Scope 3 greenhouse gas emission categories 1, 3, 4, 6, 7, 9 and 12, employee engagement (% responding and % actively engaged) and types and amounts of philanthropic contributions have all been assured to a high level. All other data within the Report, including but not limited to, performance data and progress towards 2030 goals were assured to at least a moderate level.) SCS's review of the management systems, governance documents, data collection methods, and KPI calculations have found no material errors. Owens Corning's reporting of 2022 Scope 3 greenhouse gas emissions, water use, waste, air pollution, VOCs, social performance indicators, and progress towards 2030 sustainability goals were assured at a moderate-level and no material errors or misstatements were identified. Owens Corning reported Scope 1, 2, and scope 3 categories 1, 3, 4, 6, 7, 9 and 12 GHG emissions, energy use, employee engagement (% responding and % actively engaged), and types and amounts of philanthropic contributions was assured at a high-level and this data can be considered reliable.

**(7.53.1.83) Target objective**

Owens Corning recognizes that climate change poses a real and grave threat to life around the world — we also acknowledge that human behavior is largely to blame. The concentration of greenhouse gases in the atmosphere is causing temperatures around the world to increase significantly, which is proving severely detrimental as it exposes people to extreme heat, drought, and rising sea levels. The Intergovernmental Panel on Climate Change reports that to avoid the worst impacts of climate change, the world must prevent global warming from exceeding 1.5 Celsius over preindustrial levels. Significant reduction in atmospheric greenhouse gases is needed to achieve this. To help combat climate change, Owens Corning is taking action through a global strategy to reduce the emission of greenhouse gases, such as carbon dioxide and methane, our value chain. As a company, we focus on reducing the emissions from our raw materials and processing, as well as increasing renewable energy sources while implementing process innovation, capital improvements and low- and no-cost solutions to drive reductions in energy use. For our 2030 goal, we have embraced a Science-Based Target for greenhouse gas (GHG) emissions in line with the most stringent standard, designed to limit global warming to 1.5 Celsius. Our 2030 goal is to reduce absolute Scope 3 GHG emissions by 30% from 2018 emissions. These goals have been verified by SBTi, and are aligned with the recently announced guidance for future goal

#### **(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year**

Short-term: • Create a sustainability governance framework and infrastructure within our sourcing and supply chain teams to promote collaboration and visibility of sustainable sourcing impact. • Develop training and key supplier management systems to drive Scope 3 reductions, building on segmentation work that has identified suppliers with high potential to reduce Scope 3 emissions. • Further refine our analysis and reporting tools beyond Purchased Goods and Services to include other types of Scope 3 categories such as Fuel and Energy (category 3), Upstream Transportation (category 4), and Downstream Transportation (category 9). • Engage with our highest impact suppliers in the Purchased Goods and Services category to better understand suppliers • Leverage supplier engagements to develop long-term commodity and supplier-specific strategies to drive decarbonization with our most impactful commodities/suppliers. • Establish and deliver expectations to suppliers to provide product specific documentation, such as life cycle assessments (LCAs) and Environmental Product Declarations (EPDs), and establish a decarbonization roadmap for the products and services supplied to Owens Corning. • Encourage suppliers to source 100% renewable electricity through PPAs, helping decrease Scope 3 emissions from fuel- and energy-related activities. • Pursue circular economy initiatives that help reduce upstream Scope 3 emissions by using more recycled inputs into production, such as end-of-life recycling of asphalt shingles back into our manufacturing processes. • Identify opportunities to partner with industry peers and parallel industries to take a consortium-based approach to decarbonize materials and industries. Medium-Term: • Develop and industrialize XPS products using lower GWP blowing agents. • Continue to pursue circular initiatives to reduce upstream emissions from raw material inputs in manufacturing. • Further optimize logistics operations to reduce emissions from the upstream and downstream transportation fleet and leverage a third-party partner to identify opportunities to partner with carriers to transition to less carbon-intensive fuels. • Increase use of renewable electricity and reduce upstream Scope 3 emissions from sourcing and processing of coke and natural gas by electrifying processes. Long-Term: • Continue to transparently engage with suppliers to reduce value chain emissions wherever feasible. • Identify partnership opportunities to invest in

#### **(7.53.1.85) Target derived using a sectoral decarbonization approach**

Select from:

No

[Add row]

#### **(7.54) Did you have any other climate-related targets that were active in the reporting year?**

Select all that apply

- Targets to increase or maintain low-carbon energy consumption or production
- Other climate-related targets

### **(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.**

#### **Row 1**

##### **(7.54.1.1) Target reference number**

Select from:

- Low 1

##### **(7.54.1.2) Date target was set**

06/21/2019

##### **(7.54.1.3) Target coverage**

Select from:

- Organization-wide

##### **(7.54.1.4) Target type: energy carrier**

Select from:

- Electricity

##### **(7.54.1.5) Target type: activity**

Select from:

- Consumption

##### **(7.54.1.6) Target type: energy source**

Select from:

Renewable energy source(s) only

**(7.54.1.7) End date of base year**

12/31/2018

**(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)**

3411069

**(7.54.1.9) % share of low-carbon or renewable energy in base year**

49

**(7.54.1.10) End date of target**

12/31/2030

**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

100

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

57

**(7.54.1.13) % of target achieved relative to base year**

15.69

**(7.54.1.14) Target status in reporting year**

Select from:

Underway

**(7.54.1.16) Is this target part of an emissions target?**

Our goal to source 100% renewable electricity by 2030 is a major part of our strategy to achieve our Science-Based Target of reducing our absolute scope 1 and 2 emissions by 50% in 2030, against a 2018 base year.

#### **(7.54.1.17) Is this target part of an overarching initiative?**

Select all that apply

Science Based Targets initiative

#### **(7.54.1.18) Science Based Targets initiative official validation letter**

*Decision Letter - Owens Corning.pdf*

#### **(7.54.1.19) Explain target coverage and identify any exclusions**

*For our 2030 energy goal, we have moved away from the primary energy weighted-average intensity measure previously used. Switching to 100% renewable electricity, coupled with energy intensity improvements, is critical to achieving our science-based target of a 50% absolute reduction in our greenhouse gas emissions (Scope 1 and Scope 2) by 2030 based on 2018. We are focusing on changing the kind of energy we are using, as a key lever in reducing our use of non-renewable energy, in addition to our work to use less energy overall. Some of our existing glass melters are powered by natural gas or coke, and investment in technology to convert to electric power is a complementary component of our renewable energy strategy. Our goal to source 100% renewable electricity by 2030 is also complemented by a goal to increase energy efficiency by 20% in 2030 compared to 2018. These two approaches, along with fuel switching and other low- or no-carbon fuels and technologies, will put us on the path to eventually eliminating our use of fossil fuels.*

#### **(7.54.1.20) Target objective**

*Owens Corning recognizes that climate change poses a real and grave threat to life around the world — we also acknowledge that human behavior is largely to blame. The concentration of greenhouse gases in the atmosphere is causing temperatures around the world to increase significantly, which is proving severely detrimental as it exposes people to extreme heat, drought, and rising sea levels. The Intergovernmental Panel on Climate Change reports that to avoid the worst impacts of climate change, the world must prevent global warming from exceeding 1.5 Celsius over preindustrial levels. Significant reduction in atmospheric greenhouse gases is needed to achieve this. To help combat climate change, Owens Corning is taking action through a global strategy to reduce the emission of greenhouse gases, such as carbon dioxide and methane, our value chain. As a company, we focus on reducing the emissions from our raw materials and processing, as well as increasing renewable energy sources while implementing process innovation, capital improvements and low- and no-cost solutions to drive reductions in energy use.*

#### **(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year**

*Owens Corning has developed plans for achieving targets in the short, medium, and long terms - Short-term: • Increase renewable electricity coverage from power purchase agreements (PPAs), virtual power purchase agreements (VPPAs), and other contractual instruments. • Continue reducing the energy intensity of*

our operations through low-cost/no-cost improvements and energy efficiency projects. • Pursue additional renewable energy opportunities on a global basis, including longer term agreements, and explore PPAs and VPPAs in other regions where we operate, such as Latin America and Asia Pacific. Medium-term: • Explore and implement process changes to lower manufacturing-related emissions. Owens Corning's experts act in partnership with our business units and plants to ensure that we understand the impact of potential changes to our processes and plan accordingly for future events. • Drive innovations that reduce emissions from our products. During the product development process, we will continue to use the principles of product stewardship to evaluate impacts during the use phase. • Explore and test innovative technologies to control air emissions. To ensure consistency of testing for air emissions, our experts oversee testing at our facilities, and review and verify the results and findings. Long-term: • Begin implementing alternative technologies that enable us to increase our use of renewable energy. • Drive innovation within our research and development portfolio to enable further conversion from fossil fuels to carbon-neutral and renewable energy to power our processes.  
[Add row]

## **(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.**

### **Row 1**

#### **(7.54.2.1) Target reference number**

Select from:

Oth 1

#### **(7.54.2.2) Date target was set**

06/21/2019

#### **(7.54.2.3) Target coverage**

Select from:

Organization-wide

#### **(7.54.2.4) Target type: absolute or intensity**

Select from:

Absolute

#### **(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)**

**Energy consumption or efficiency**

MWh

**(7.54.2.7) End date of base year**

12/31/2018

**(7.54.2.8) Figure or percentage in base year**

0

**(7.54.2.9) End date of target**

12/31/2030

**(7.54.2.10) Figure or percentage at end of date of target**

0.2

**(7.54.2.11) Figure or percentage in reporting year**

0.08

**(7.54.2.12) % of target achieved relative to base year**

40.0000000000

**(7.54.2.13) Target status in reporting year**

Select from:

Underway

**(7.54.2.15) Is this target part of an emissions target?**

*Our goal to reduce our energy use by 20% over our baseline year of 2018 by 2030. This includes both renewable and non-renewable energy. Therefore, it is a major part of our strategy to achieve our Science-Based Target of reducing our absolute scope 1 and 2 emissions by 50% in 2030, against a 2018 base year.*

#### **(7.54.2.16) Is this target part of an overarching initiative?**

*Select all that apply*

Science Based targets initiative - approved other

#### **(7.54.2.17) Science Based Targets initiative official validation letter**

*Decision Letter - Owens Corning.pdf*

#### **(7.54.2.18) Please explain target coverage and identify any exclusions**

*For our 2030 energy goal, we have moved away from the primary energy weighted-average intensity measure previously used. Reducing energy usage by 20%, coupled with switching to renewable electricity, is critical to achieving our science-based target of a 50% absolute reduction in our greenhouse gas emissions (Scope 1 and Scope 2) by 2030 based on 2018. We are focusing on energy reduction initiatives in the short-term, changing processes and products to reduce manufacturing-related energy use in the medium and long-term. Since 2006, Owens Corning has implemented over 1,290 energy efficiency projects in our facilities around the world. The result has been a reduction in estimated usage by approximately 1.49 million MWh per year. In 2023, we implemented 20 projects, including lighting retrofits, heat recovery, insulation improvements, air compressors, and debottlenecking. These projects have generated annual energy savings of nearly 22,000 MWh and have reduced greenhouse gas emissions by over 6,100 metric tons per year*

#### **(7.54.2.19) Target objective**

*Owens Corning recognizes that climate change poses a real and grave threat to life around the world — we also acknowledge that human behavior is largely to blame. The concentration of greenhouse gases in the atmosphere is causing temperatures around the world to increase significantly, which is proving severely detrimental as it exposes people to extreme heat, drought, and rising sea levels. The Intergovernmental Panel on Climate Change reports that to avoid the worst impacts of climate change, the world must prevent global warming from exceeding 1.5 Celsius over preindustrial levels. Significant reduction in atmospheric greenhouse gases is needed to achieve this. To help combat climate change, Owens Corning is taking action through a global strategy to reduce the emission of greenhouse gases, such as carbon dioxide and methane, our value chain. As a company, we focus on reducing the emissions from our raw materials and processing, as well as increasing renewable energy sources while implementing process innovation, capital improvements and low- and no-cost solutions to drive reductions in energy use.*

#### **(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year**

*To achieve the target, we are focusing on energy reduction initiatives in the short, medium, and long-terms. Since 2006, Owens Corning has implemented over 1,290 energy efficiency projects in our facilities around the world. The result has been a reduction in estimated usage by approximately 1.49 million MWh per year. In 2023,*

we implemented 20 projects, including lighting retrofits, heat recovery, insulation improvements, air compressors, and debottlenecking. These projects have generated annual energy savings of nearly 22,000 MWh and have reduced greenhouse gas emissions by over 6,100 metric tons per year. Over the medium and long-terms, we are changing processes and products to reduce manufacturing-related energy use. So far, we have reduced energy use by 8% compared to our baseline year of 2018, and this is despite continuing to grow in production volumes and revenue.

[Add row]

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	3	`Numeric input
To be implemented	0	0
Implementation commenced	10	2560.15
Implemented	20	6168.57
Not to be implemented	0	`Numeric input

[Fixed row]

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

Row 1

### (7.55.2.1) Initiative category & Initiative type

#### Energy efficiency in production processes

- Waste heat recovery

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2006.12

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1
- Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

400705

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

888828

### (7.55.2.7) Payback period

Select from:

- 1-3 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

Ongoing

### (7.55.2.9) Comment

*Lifetime of initiative varies by project. Average is 1-3 years. 1 is 3 years.*

## Row 2

### (7.55.2.1) Initiative category & Initiative type

**Energy efficiency in buildings**

Lighting

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

646.44

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

67015

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

### (7.55.2.7) Payback period

Select from:

- 1-3 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

- 11-15 years

### (7.55.2.9) Comment

Average is 1-3 years. 1 is 3 years.

## Row 3

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

- Compressed air

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

215.15

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

38814

#### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

108000

#### (7.55.2.7) Payback period

Select from:

1-3 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

#### (7.55.2.9) Comment

*One is immediate (leased), one is 1-3 years. Combining the savings and costs they are less than 1 year*

### Row 4

#### (7.55.2.1) Initiative category & Initiative type

**Energy efficiency in buildings**

Motors and drives

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

40.52

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

Select all that apply

Scope 2 (market-based)

**(7.55.2.4) Voluntary/Mandatory**

Select from:

Voluntary

**(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)**

7700

**(7.55.2.6) Investment required (unit currency – as specified in C0.4)**

7200

**(7.55.2.7) Payback period**

Select from:

<1 year

**(7.55.2.8) Estimated lifetime of the initiative**

Select from:

11-15 years

**(7.55.2.9) Comment**

No comment

**Row 5**

### (7.55.2.1) Initiative category & Initiative type

#### Energy efficiency in production processes

- Process optimization

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2910.3

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

- Scope 1
- Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

- Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

571129

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

215697

### (7.55.2.7) Payback period

*Select from:*

- 1-3 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

Ongoing

### (7.55.2.9) Comment

*Average is 1-3 years. 1 is 3 years. Lifetime varies by project.*

## Row 6

### (7.55.2.1) Initiative category & Initiative type

#### Energy efficiency in buildings

Heating, Ventilation and Air Conditioning (HVAC)

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

580.48

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

170117

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

**(7.55.2.7) Payback period**

Select from:

- 1-3 years

**(7.55.2.8) Estimated lifetime of the initiative**

Select from:

- Ongoing

**(7.55.2.9) Comment**

*Lifetime of initiative varies by project.*

**Row 7**

**(7.55.2.1) Initiative category & Initiative type**

**Energy efficiency in production processes**

- Machine/equipment replacement

**(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)**

87.25

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

Select all that apply

- Scope 2 (market-based)

**(7.55.2.4) Voluntary/Mandatory**

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

13943

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

8141

### (7.55.2.7) Payback period

Select from:

<1 year

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

### (7.55.2.9) Comment

No comment

[Add row]

## (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

#### (7.55.3.1) Method

Select from:

Internal incentives/recognition programs

### (7.55.3.2) Comment

*The Insulation, Roofing & Asphalt, and Composites businesses have an annual contest designed to drive participation for the Plant Energy Teams each year with cash awards which are managed by the Energy Efficiency Program Manager. This program evaluates, among other items: 1) Implementation of low/ no cost improvement projects 2) Energy intensity metric improvement year over year. 3) Project listing for the coming year. 4) Engagement in an energy program (see below) and communications. 5) Implementing electrical reliability actions. 6) Waste reduction improvement YoY Engagement in the Energy Program includes scoring for: 1) Holding site energy meetings with published minutes 2) Holding at least 1 energy kaizen or assessment 3) Participating in at least 1 kaizen event at another facility 4) Making at least 1 formal presentation for the internal energy network 5) Best practices shared across the network 6) Attending a given number of global energy network conference calls 7) Capital projects implementation 8) Completing greater than or equal to 24 hours of energy training 9) Communication internally and externally.*

### Row 2

#### (7.55.3.1) Method

Select from:

- Partnering with governments on technology development

### (7.55.3.2) Comment

*Owens Corning continues to advocate for energy and building codes to include embodied carbon as a factor and metric when evaluating the various compliance options. In California, we have advocated for adoption of analytics that deliver the most energy savings, with a focus on peak load reduction, with longer-term inclusion of a carbon and embodied carbon component. The CA Energy Commission (CEC) included a carbon metric for their 2022 energy code, but this focuses on electric vs gas as fuel sources. Proposed legislation is now directing the CEC to include the embodied carbon of all materials, products, and equipment. In this equation, we expect fiberglass and mineral wool insulation to fare better than appliances, HVAC equipment or other measures. Owens Corning completed modeling and forecasting to lay out the problem for the CEC with respect to allowing solar/PV and battery technology into the energy code as a trade-off against envelope insulation and air sealing which deliver life-of-building energy savings and carbon reduction 24/7 – even when the power is off. The result was that the CEC created a separate category in the 2019 energy code for solar and battery storage, and no longer permitted solar to be used as a trade-off for building envelope insulation.*

### Row 3

#### (7.55.3.1) Method

Select from:

- Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

Owens Corning has policies and procedures in place to ensure that our operations are conducted in compliance with all relevant laws and regulations. Through these efforts, we are able to meet our high standards for corporate sustainability and environmental stewardship. Our manufacturing facilities are subject to national, regional, and local laws and regulations related to the presence of hazardous materials, pollution, and protection of the environment. These laws and regulations cover air emissions, discharges to water, management of hazardous materials, handling and disposal of solid wastes, and remediation of contaminated sites. To ensure our compliance with these regulations, we rely on our Environmental Management System (EMS), which is based on the principles of ISO and helps our manufacturing facilities track progress toward our long-term sustainability goals, which require significant global reductions in our environmental impacts that go beyond compliance. Approximately 37% of our locations were certified to ISO 14001, which accounts for 46% of our employees. In addition, approximately 52% of our locations use our internal Owens Corning EMS, which is based on the principles of ISO 14001, accounting for 43% of our employees. Thus, 89% of our locations have implemented an environmental management system, accounting for 89% of our employees. Further, approximately 44% of our locations were certified to the ISO 9001 standard for a QMS (Quality Management System) in 2023, representing approximately 53% of our employees.

## Row 4

### (7.55.3.1) Method

Select from:

Internal price on carbon

### (7.55.3.2) Comment

Like many companies around the world, Owens Corning has established an internal price for carbon emissions. Doing so helps us make smart decisions about our GHG reduction initiatives, as it enables us to frame challenges and opportunities in monetary terms, which are often more broadly understood than the concept of tons of emissions. In implementing an internal carbon price, we consider Scope 1, 2, and 3 emissions — the total impact of our operations and our supply chain. We have both internal and externally published reduction goals, which are aligned to drive strategy and action. We do not have an internal carbon tax or carbon charge allocated to our businesses. Quantifying the cost of carbon emissions with an internal carbon price helps us plan future scenarios and make informed business decisions. Our internal carbon price varies by region and considers a range of potential forecasted costs, ranging from 60 to 160 per metric ton depending on the location. A regional approach to internal carbon pricing allows us to be more accurate as we estimate and evaluate the cost of carbon for capital project planning in regions with varying carbon prices. It also places value on reducing carbon emissions in regions that do not yet have taxes or trading schemes.

## Row 5

### (7.55.3.1) Method

Select from:

Employee engagement

### (7.55.3.2) Comment

*Across our network of plants, designated energy leaders oversee the implementation of energy management activities and help identify areas for improvement. In addition, Owens Corning has energy managers who conduct assessments, facilitate Kaizen and Total Productive Maintenance activities, develop projects, and provide technical support. Several plants with medium and high energy usage also have energy teams that meet monthly. Owens Corning ensures accountability and encourages further progress toward our sustainability goals. We believe that rewarding our employees for their dedication to sustainability is essential, and we recognize teams that help us meet our energy goals with companywide performance awards. In addition, sustainability goals are a factor in incentive compensation for our management team. For example, we incentivize our composites energy teams with cash rewards and recognition. Owens Corning also partners with over 250 like-minded organizations in the U.S. Department of Energy's Better Plants Program, which provides our energy leaders with tools, training and technical assistance.*

### Row 6

### (7.55.3.1) Method

Select from:

Dedicated budget for energy efficiency

### (7.55.3.2) Comment

*Owens Corning has a dedicated budget for productivity enhancement including energy efficiency within each business unit, which vary in structure by business. For example, our composites business has a dedicated energy efficiency budget that is managed by the corresponding Energy Efficiency Program Managers. The energy portfolios are created through submission of a capital request form that evaluates ROI, location, impact of CO2, MWh reductions, timing of implementation, rebate opportunities, risk, as well as the ability to propagate initiatives across other Owens Corning plants. Next year, our insulation business will also include an energy efficiency-specific budget similar to the approach currently used by our composites business.*

[Add row]

### (7.73) Are you providing product level data for your organization's goods or services?

Select from:

No, I am not providing data

### (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

## (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

### Row 1

#### (7.74.1.1) Level of aggregation

Select from:

- Group of products or services

#### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- No taxonomy used to classify product(s) or service(s) as low carbon

#### (7.74.1.3) Type of product(s) or service(s)

##### Other

- Other, please specify :Insulation produced in North America in 2023

#### (7.74.1.4) Description of product(s) or service(s)

*This group of products represents insulation produced in North America in 2023: it is a combination of glass wool batt & roll insulation, unbonded loosefill insulation, and XPS foam insulation.*

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- Yes

#### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

- Other, please specify :Bespoke methodology calculating emissions savings from electricity and natural gas used for heating and cooling homes when insulating the home.

### **(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)**

Select from:

Use stage

### **(7.74.1.8) Functional unit used**

*Pounds (lbs) of glass wool and loose fill insulation annually produced, and board-feet of foam annually produced in the case of our XPS foam products, used to insulate a house*

### **(7.74.1.9) Reference product/service or baseline scenario used**

*Uninsulated home baseline assumed Electricity and Natural gas emissions from heating and cooling per year*

### **(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario**

Select from:

Use stage

### **(7.74.1.11) Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario**

9407527

### **(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions**

*This is a bespoke methodology calculating emissions savings from electricity and natural gas used for heating and cooling two modeled homes when insulating the homes. We enter into the model details on the production of glass wool insulation, unbonded loosefill insulation and XPS foam insulation, with key assumptions made around the electricity (in our assumptions home 1 uses 3.5 MMBTu/year and home 2 uses 4 MMBTu/year) and natural gas (in our assumptions home 1 uses 112.5 MMBTU/year and home 2 uses 127.9 MMBTU/year) demand of the homes per year, and assuming a 60 year lifespan of the homes. Outputs of this model determine the estimated CO<sub>2</sub>e emissions savings for North American insulation products produced in 2023.*

### **(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

59

## Row 2

### (7.74.1.1) Level of aggregation

Select from:

- Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- No taxonomy used to classify product(s) or service(s) as low carbon

### (7.74.1.3) Type of product(s) or service(s)

#### Power

- Other, please specify :Fiberglass, extruded polystyrene (XPS) foam, cellular glass, and mineral wool, a subset of our Cool Roof Collection™ shingles product line that is ENERGY STAR rated and several composites products

### (7.74.1.4) Description of product(s) or service(s)

*Types of emissions-avoiding products manufactured throughout our global operations include fiberglass, extruded polystyrene (XPS) foam, cellular glass, and mineral wool, a subset of our Cool Roof Collection shingles product line that is ENERGY STAR rated and several composites products. These products help customers avoid emissions, as Insulation by its nature reduces energy use along with corresponding emissions.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- No

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

59

## Row 3

### (7.74.1.1) Level of aggregation

Select from:

- Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- No taxonomy used to classify product(s) or service(s) as low carbon

### (7.74.1.3) Type of product(s) or service(s)

**Power**

- Other, please specify :Several insulation products and select shingle products from our facility in California

### (7.74.1.4) Description of product(s) or service(s)

*A growing number of Owens Corning products, including some of our high-density insulation products and shingles, are certified as made with 100% renewable electricity and are part of a reduced embodied-carbon portfolio. These products were certified in accordance with SCS Global Services' certification protocol. The certifications are made possible by power purchase agreements Owens Corning signed in 2015, which enabled new wind capacity in Texas and Oklahoma. We currently have 14 products that are certified: EcoTouch Flexible Duct Media Insulation. Pink Next Gen Fiberglas Insulation. Unbonded Loosefill Insulation. Thermafiber Insulation. Thermafiber Formaldehyde-Free Insulation. QuietR Duct Board Insulation. QuietR Spiral Duct Liner. FOAMULAR NGX XPS Insulation. Fiberglas 700 Series Insulation Board. Fiberglas Insul-Quick Insulation. Ceiling Board. Duration, Oakridge, and Supreme 3-Tab shingles from our facility in California. These certified products, which make up 25% of our total revenues, alert commercial architects, specifiers, builders, and homeowners to lower-carbon product options as they seek to build greener structures. They also help architects design buildings with reduced life cycle impacts, in keeping with the recognized goals of the Architecture 2030 Challenge and U.S. Green Building Council's LEED certification.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- No

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

[Add row]

**(7.79) Has your organization canceled any project-based carbon credits within the reporting year?**

Select from:

No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

Yes

#### (9.1.1) Provide details on these exclusions.

##### Row 1

###### (9.1.1.1) Exclusion

Select from:

Facilities

###### (9.1.1.2) Description of exclusion

*Leased real estate, including warehouses and small offices are not included. Note: All manufacturing locations, major research and development sites, and corporate headquarters are included in reporting.*

###### (9.1.1.3) Reason for exclusion

Select from:

Small volume [rainwater]

###### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

Less than 1%

###### (9.1.1.8) Please explain

*These are very small locations with low water use. Water used in these leased warehouses and offices is for sanitary purposes only for a small number of employees. The volume is a small fraction of Owens Corning's global operations total water consumption, accounting for*  
[Add row]

## **(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?**

### **Water withdrawals – total volumes**

#### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

#### **(9.2.2) Frequency of measurement**

Select from:

Monthly

#### **(9.2.3) Method of measurement**

*Through a combination of municipal and Owens Corning meters in place.*

#### **(9.2.4) Please explain**

*Water withdrawal by total volume is measured by month and monitored annually at a minimum, at 100% of sites where required by regulations and permitting.*

### **Water withdrawals – volumes by source**

#### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

#### **(9.2.2) Frequency of measurement**

Select from:

Monthly

### (9.2.3) Method of measurement

*Through municipal water (utility bills); Onsite wells (estimated or pump meters); Water purchased from commercial third-party suppliers (invoices); Surface water bodies (pump meters); Stormwater (pump meters and estimations based on the collection methods).*

### (9.2.4) Please explain

*Water withdrawal volume by source is measured by month and monitored regularly, annually at a minimum, at 100% of sites where required by regulations and permitting.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*The majority of our water withdrawal is sourced from municipal suppliers which are regulatorily required to have water quality monitoring. For other sites where withdrawal is not sourced from municipalities, we monitor water quality. Our well water withdrawals are monitored for water quality using a variety of measures including pH and TDS. Samples are taken and tested both on-site and by independent labs.*

### (9.2.4) Please explain

*Water withdrawal quality is measured by month and monitored regularly, annually at a minimum, at 100% of sites where required by regulations and permitting. Our facilities comply with national, state, and local water withdrawal and wastewater discharge regulations and permits.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*Through discharge meters, calculations, and estimation. Discharge volumes of sanitary and process water are measured by utility invoices and meters, where possible. For sites where metered data is not available, estimates of water discharge are made using available engineering data. Sites using estimation methodologies are required to document the methodology including any assumptions or data used to make the estimate and periodically review the methodology.*

### (9.2.4) Please explain

*Water discharge by total volume is measured by month and monitored regularly, annually at a minimum, at 100% of sites where required by regulations and permitting.*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*Water discharges to a municipality (standalone facility) - through sewer bills and city meters where installed; Water discharges to a municipality (multi-tenant building) - estimate of sanitary sewer discharge based on total sewer discharge for building and number of tenants in building; Water discharges to an offsite surface water body - an estimate of process water discharged based on site specific calculations.*

### (9.2.4) Please explain

*Water discharge volume by destination is measured by month and monitored regularly, annually at a minimum, at 100% of sites where required by regulations and permitting.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*Water discharge by treatment method monitoring is on a site-by-site basis, including by meters. Based on estimations, invoices, and meters and methodology used for treatment.*

### (9.2.4) Please explain

*Water discharge volume by treatment method is measured and monitored regularly, annually at a minimum, at 100% of sites where required by regulations and permitting. Water discharges at our sites can be treated onsite, off-site, or both. The majority of our water discharge is through publicly owned treatment works (POTW) which treat water quality according to local regulations. Where necessary, sites may pre-treat or treat wastewater on-site before being discharged. Our facilities comply with national, state, and local water withdrawal and wastewater discharge regulations and permits.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*The majority of our sites discharge their wastewater to publicly owned treatment works (POTW) which monitor water quality according to local regulations. Water discharge quality effluent monitoring is on a site-by-site basis. Where necessary and/or regulatorily required, sites are monitored monthly for water discharge quality data – by standard effluent parameters (BOD, COD, TSS) through sampling and laboratory analysis.*

### (9.2.4) Please explain

*Water discharge quality is measured by month and monitored regularly, annually at a minimum, at 100% of relevant sites where required by regulations and permitting. Our facilities comply with national, state, and local regulations and permits regarding water withdrawals and wastewater discharges. Water discharge quality is reported using Resource Advisor which tracks performance at the site level. Discharge quality monitoring is unnecessary at our zero discharge facilities.*

## **Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)**

### (9.2.1) % of sites/facilities/operations

Select from:

Not monitored

### (9.2.4) Please explain

*Our facilities comply with national, state, and local regulations and permits regarding water withdrawals and wastewater discharges.*

## **Water discharge quality – temperature**

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*Where regulatorily required, our facilities monitor the temperature of discharge water through sampling.*

### (9.2.4) Please explain

*Water discharge quality by temperature is measured by month and monitored regularly, annually at a minimum, at 100% of relevant sites where required by regulations and permitting. Our facilities comply with national, state, and local regulations and permits regarding water withdrawals and wastewater discharges. Discharge temperature monitoring is unnecessary at our zero discharge facilities.*

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

Consumption is calculated as total water withdrawal less total water discharge. These calculations are completed annually using monthly water withdrawal and water discharge data.

#### (9.2.4) Please explain

Water consumption by total volume is measured and monitored annually at 100% of sites. Consumption is calculated as total water withdrawal less total water discharge. These calculations are completed annually using monthly water withdrawal and water discharge data.

### Water recycled/reused

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Yearly

#### (9.2.3) Method of measurement

Calculations are completed annually using monthly monitoring data from meters and invoices.

#### (9.2.4) Please explain

While the majority of our sites recycle and/or reuse water, our method for quantifying the amount recycled/reused is dependent on site specific calculations. These calculations have only been completed for some of our facilities, mainly at our insulation facilities where reused and recycled water is more relevant to the processes.

### The provision of fully-functioning, safely managed WASH services to all workers

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

## (9.2.2) Frequency of measurement

Select from:

Yearly

## (9.2.3) Method of measurement

*As part of our formal EHS assessment process our assessors check the status of WASH services during their on-site assessments using targeted questions and observations. Each site is targeted for an assessment every 3 years to verify ongoing measurement and monitoring. Furthermore, our internal audit team has expanded their process to include visual inspections covering human rights issues in their on-site assessments.*

## (9.2.4) Please explain

*The provision of fully-functioning WASH services to all workers is measured and monitored on an ongoing basis at 100% of sites. We discuss our commitment to WASH services annually in our sustainability report.*

*[Fixed row]*

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

### Total withdrawals

#### (9.2.2.1) Volume (megaliters/year)

9893.98

#### (9.2.2.2) Comparison with previous reporting year

Select from:

Lower

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

Higher

#### (9.2.2.5) Primary reason for forecast

Select from:

Mergers and acquisitions

#### (9.2.2.6) Please explain

*In 2023, our absolute water withdrawal was lower as compared to the previous reporting year. We consider the 'lower/higher' threshold to be a +/- 5-15% change. From 2022 to 2023, our absolute water withdrawal decreased by 8%, while our level of production decreased by weight about 4%. We expect water withdrawals to increase in future years as production requiring water use increases.*

### Total discharges

#### (9.2.2.1) Volume (megaliters/year)

4789.19

#### (9.2.2.2) Comparison with previous reporting year

Select from:

Lower

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

Higher

### (9.2.2.5) Primary reason for forecast

Select from:

Mergers and acquisitions

### (9.2.2.6) Please explain

*Our absolute water discharge was about 11% lower as compared to the previous reporting year. Many of the plants with increased production were plants where we consume more water than we discharge. We consider the 'lower/higher' threshold to be a +/- 5-15% change. We expect water withdrawals to increase in future years as production requiring water use increases, and as water use increases, our water discharge does as well.*

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

5104.78

### (9.2.2.2) Comparison with previous reporting year

Select from:

Lower

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

Higher

### (9.2.2.5) Primary reason for forecast

Select from:

Mergers and acquisitions

### (9.2.2.6) Please explain

*Our total water consumption was 6% lower as compared to the previous reporting year. We consider the 'Higher/Lower' threshold to be a +/- 5-15% change. Consumption is calculated by subtracting total water discharge from total water withdrawal. Total consumption decreased 6% which can be attributed to 8% lower withdrawal and discharge that was about 11% lower. We expect water withdrawals to increase in future years as production requiring water use increases, and as water use increases, our water consumption does as well.*

*[Fixed row]*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

3815.43

### (9.2.4.3) Comparison with previous reporting year

Select from:

Lower

### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.4.5) Five-year forecast

Select from:

- Higher

#### (9.2.4.6) Primary reason for forecast

Select from:

- Mergers and acquisitions

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

38.56

#### (9.2.4.8) Identification tool

Select all that apply

- WRI Aqueduct
- Other, please specify :Owens Corning sets our 2030 water goals, based on an internal water stress ranking of each location using 7 of WRI Aqueduct's indicators.

#### (9.2.4.9) Please explain

*Owens Corning conducts annual water risk assessments for all sites through the WRI Aqueduct Water Risk Atlas. In 2018, Owens Corning switched from WRI's "overall water risk" metric to its "baseline water stress" metric, which WRI describes as a strong proxy for all aspects of water risk to business operations. Using this approach, Owens Corning undertook our annual water risk assessment for the 12th consecutive year, our sixth year using baseline water stress as our metric. We used the findings of this analysis in conjunction with our sites' 2023 water intake and discharge statistics. This assessment informs the development of water management plans to optimize water efficiency at facilities in water-stressed regions with high water demand. Our baseline water stress analysis identified that 44 sites that were active in 2023 were in areas classified by WRI as having high or extremely high baseline water stress. An additional 6 are identified as high stress using OC's assessment of WRI factors. Our facilities at these 50 sites accounted for 33% of our overall water withdrawal in 2023, which was about the same as compared to the previous reporting year. We consider the 'About the same' threshold to be a +/-5% change. Operations at a few plants require a significant quantity of water. Therefore, water related risks have the potential to cause substantial change in direct business operations. Depending on severity and the likelihood of water challenges derived from the watershed/basin, it might impact local business units as well as revenue or expenditure at a global level. For example, if water quantity and/or quality were to decline, we could face raising costs due to increased intake and disposal costs, reducing operational revenue. To determine the potential at-risk*

facilities, we first identify all sites listed as having "extremely high" or "high" baseline water stress from the WRI Aqueduct Tool. Baseline water stress measures the ratio of total water withdrawals to available renewable surface and groundwater supplies and includes the impact of upstream consumptive water users and large dams on downstream water availability. Additionally, we perform an internal assessment leveraging company knowledge and local contextual factors and indicators to identify high stress sites. These assessments combined are used to determine potential at-risk facilities and in which basins they are located. To determine substantive impact for our direct operations, we then cross reference the results with our production levels and water use at each of those sites. To be considered significant, production from these sites must account for more than 1% of total production and water intake must account for more than 1% of total water withdrawal. Once plants cross both the extremely high/high water risk threshold and production and usage thresholds, they are considered to have the potential of substantive change on our business. Applying these thresholds, 10 sites were identified as having the potential to have substantive impact on the business. Owens Corning is striving to be more conscious of our potential to impact (and be impacted by) the water conditions in our locations around the world. In support of this heightened awareness, we are using context for our targets, addressing both our needs for water and the needs of the communities where we operate, as we measure progress toward our 2030 goal.

[Fixed row]

### **(9.2.7) Provide total water withdrawal data by source.**

#### **Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

##### **(9.2.7.1) Relevance**

Select from:

Relevant

##### **(9.2.7.2) Volume (megaliters/year)**

403.53

##### **(9.2.7.3) Comparison with previous reporting year**

Select from:

About the same

##### **(9.2.7.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in business activity

### (9.2.7.5) Please explain

*Water withdrawal from fresh surface water is relevant to Owens Corning' production processes, however only a small number of sites use fresh surface water sources, which include rainwater, ponds, and rivers, to reduce dependency on municipal water. In 2023, use of this source was about the same as compared to the previous reporting year due to a combination of increased production mitigated by the implementation of operational efficiencies and water reduction projects at several sites that utilize this source, particularly in our composites business. We consider the 'About the same' threshold to be a +/-5% change.*

### Brackish surface water/Seawater

#### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*This source is not relevant to Owens Corning as we do not use brackish surface water/seawater in our operations. We do not anticipate using this source of water in the future.*

### Groundwater – renewable

#### (9.2.7.1) Relevance

Select from:

Relevant

#### (9.2.7.2) Volume (megaliters/year)

1828.66

#### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.7.5) Please explain

*Water withdrawal from this source is relevant to Owens Corning as renewable groundwater is our second highest source of water withdrawal following municipal sources. Our reliance on renewable groundwater makes its management important to reducing our overall water usage. In 2023, use of this source was about the same as compared to the previous reporting year due to a combination of increased production mitigated by the implementation of operational efficiencies and water reduction projects at several sites that utilize this source, particularly in our composites business. We consider the 'About the same' threshold to be a +/-5% change.*

### Groundwater – non-renewable

#### (9.2.7.1) Relevance

Select from:

- Not relevant

#### (9.2.7.5) Please explain

*This source, as defined by CDP, is not relevant to Owens Corning as we do not use non-renewable groundwater in our operations. We do not anticipate using this source of water in the future.*

### Produced/Entrained water

#### (9.2.7.1) Relevance

Select from:

- Not relevant

#### (9.2.7.5) Please explain

*This source, as defined by CDP, is not relevant to Owens Corning as we do not use produced/Entrained water in our operations. We do not anticipate using this source of water in the future.*

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

7662.77

### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.7.5) Please explain

*Water withdrawal from this source is relevant to Owens Corning as the majority of our water use is third-party water – specifically, municipal sources. Ensuring we properly manage our municipal water intake has the biggest impact on our total water usage. In 2023, use of this source was about the same as compared to the previous reporting year due to a combination of increased production mitigated by the implementation of operational efficiencies and water reduction projects at several sites that utilize this source, particularly in our composites business. We consider the 'About the same' threshold to be a +/-5% change.*

*[Fixed row]*

## (9.2.8) Provide total water discharge data by destination.

### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

882.98

### (9.2.8.3) Comparison with previous reporting year

Select from:

Lower

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*Discharge to fresh surface water accounts for about a 5th of our water discharge and is our 2nd largest discharge destination, therefore, this is relevant to Owens Corning and is a key factor in our wastewater management strategy. In 2023, the amount of water discharged to fresh surface water was lower as compared to the previous reporting year. We consider the 'Higher/Lower' threshold to be a +/- 5-15% change.*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

Not relevant

### (9.2.8.5) Please explain

*This discharge is not relevant to Owens Corning as we do not discharge brackish surface water/seawater in our operations. We do not anticipate discharging to this source of water in the future.*

## Groundwater

### (9.2.8.1) Relevance

Select from:

Not relevant

### (9.2.8.5) Please explain

*This source, as defined by CDP, is not relevant to Owens Corning as we do not discharge to groundwater in our operations. We do not anticipate discharging to this source of water in the future.*

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

3906.21

### (9.2.8.3) Comparison with previous reporting year

Select from:

Lower

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

Discharges to Third Party destinations, such as POTWs, is our most common discharge destination and therefore relevant to Owens Corning. In 2023, the amount of water discharged to third-party destinations was lower as compared to the previous reporting year due to increased water consumption. We consider the 'Higher/Lower' threshold to be a +/- 5-15% change. Since the majority of our wastewater is discharged to third-party destinations, it is critical we manage this destination as part of our wastewater management strategy.

[Fixed row]

## **(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.**

### **Tertiary treatment**

#### **(9.2.9.1) Relevance of treatment level to discharge**

Select from:

Relevant

#### **(9.2.9.2) Volume (megaliters/year)**

841.37

#### **(9.2.9.3) Comparison of treated volume with previous reporting year**

Select from:

Lower

#### **(9.2.9.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in business activity

#### **(9.2.9.5) % of your sites/facilities/operations this volume applies to**

Select from:

1-10

### (9.2.9.6) Please explain

*Our facilities comply with all applicable national, state, and local regulations and permits for water withdrawals and wastewater discharges. The majority of our water is discharged to publicly owned treatment works (POTW) which treat water quality according to local regulations. Where regulatorily required, sites may need to pre-treat or treat wastewater on-site via tertiary treatment before being discharged. We consider the 'Higher/Lower' threshold to be a +/- 5-15% change*

### Secondary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

1846.33

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much lower

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

11-20

### (9.2.9.6) Please explain

*Our facilities comply with all applicable national, state, and local regulations and permits for water withdrawals and wastewater discharges. The majority of our water discharge is through publicly owned treatment works (POTW) which treat water quality according to local regulations. Where regulatorily required, sites may need to pre-treat or treat wastewater onsite via secondary treatment before being discharged. We consider the 'Much higher/Much lower' threshold to be a +/-15% change.*

## **Primary treatment only**

### **(9.2.9.1) Relevance of treatment level to discharge**

Select from:

Relevant

### **(9.2.9.2) Volume (megaliters/year)**

576.3

### **(9.2.9.3) Comparison of treated volume with previous reporting year**

Select from:

Much lower

### **(9.2.9.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in business activity

### **(9.2.9.5) % of your sites/facilities/operations this volume applies to**

Select from:

11-20

### **(9.2.9.6) Please explain**

*Our facilities comply with all applicable national, state, and local regulations and permits for water withdrawals and wastewater discharges. The majority of our water discharge is through publicly owned treatment works (POTW) which treat water quality according to local regulations. Where regulatorily required, sites may need to pre-treat or treat wastewater onsite via primary treatment before being discharged. We consider the 'Much lower/Much higher' threshold to be a greater than +/- 15% change.*

## Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

150.14

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much lower

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

### (9.2.9.6) Please explain

*Our facilities comply with all applicable national, state, and local regulations and permits for water withdrawals and wastewater discharges. The majority of our water discharge is through publicly owned treatment works (POTW) which treat water quality according to local regulations. Only where regulatorily required, sites may need to pre-treat or treat wastewater on-site before being discharged. In this category, we are not required to treat wastewater before discharge. We consider the 'Much lower/Much higher' threshold to be a greater than +/- 15% change.*

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

1375.05

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

41-50

### (9.2.9.6) Please explain

*Our facilities comply with all applicable national, state, and local regulations and permits for water withdrawals and wastewater discharges. The majority of our water discharge is through publicly owned treatment works (POTW) which treat water quality according to local regulations. Where regulatorily required, sites may need to pre-treat or treat wastewater onsite before being discharged. In this category, we are not required to treat wastewater before discharge. We consider the 'About the same' threshold to be a +/-5% change*

### Other

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

Not relevant

[Fixed row]

**(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.**

	Categories of substances included
	<i>Select all that apply</i> <input checked="" type="checkbox"/> Nitrates <input checked="" type="checkbox"/> Phosphates

[Fixed row]

**(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

### Direct operations

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

#### (9.3.2) Total number of facilities identified

### (9.3.3) % of facilities in direct operations that this represents

Select from:

1-25

### (9.3.4) Please explain

*Water related risks have the potential to cause substantial change in direct business operations. Depending on severity and the likelihood of water challenges derived from the watershed/basin, it might impact local business units as well as revenue or expenditure at a global level. For example, if water quantity and/or quality were to decline, we could face raising costs due to increased intake and disposal costs, reducing operational revenue. To determine the potential at-risk facilities, we first identify all sites listed as having "extremely high" or "high" baseline water stress from the WRI Aqueduct Tool. Baseline water stress measures the ratio of total water withdrawals to available renewable surface and groundwater supplies and includes the impact of upstream consumptive water users and large dams on downstream water availability. Additionally, we perform an internal assessment leveraging company information and 7 of WRI Aqueduct indicators to identify high stress sites. These assessments combined are used to determine potential at-risk facilities and in which basins they are located. To determine substantive impact for our direct operations, we then cross reference the results with our production levels and water use at each of those sites. To be considered significant, production from these sites must account for more than 1% of total production and water intake must account for more than 1% of total water withdrawal. Once plants cross both the extremely high/high water risk threshold and the production and usage thresholds, they are considered to have the potential of substantive change on our business. Applying these thresholds, 10 sites were identified as having the potential to have substantive impact on the business.*

## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

24

### (9.3.4) Please explain

*As part of our global supply chain management strategy, we evaluate the various ways suppliers could affect our operations. We evaluate water risk throughout our supply chain on an annual basis through our supplier survey and using the WRI Aqueduct Tool. Based on the results of the survey and these tools, while there are water risks identified (flooding, declining quality, and quantity) at this time we do not anticipate substantive impacts associated with any water risks. The results of our*

2023 analysis indicate that 37% of our critical segmented suppliers fall into the high or extremely high water risk category (WRI - Baseline Water Stress). These critical suppliers, account for 15% of total spend. As part of our active management process for suppliers, all suppliers in this category are required to complete our supplier performance scorecard and risk mitigation process, which is a detailed worksheet that includes a risk tolerance sheet and prioritized contingency action plans. Additionally, any single-source or sole-source supplier must also go through the risk mitigation process, regardless of their classification. Through our risk analysis, supplier survey, and relationships with suppliers we are confident in the ability of our suppliers to properly manage any water risks should they arise. Both our supplier survey and WRI Aqueduct tool analyses will be repeated for 2024 and 2025. Because such a limited number of our critical suppliers, with only 8% of our total spend, are located in the highest risk water category, and because of our described active management process for suppliers, we do not consider Owens Corning to be exposed to water risks in our value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact.  
[Fixed row]

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

## Row 1

### (9.3.1.1) Facility reference number

Select from:

Facility 1

### (9.3.1.2) Facility name (optional)

Facility 1

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**United States of America**

Mississippi River

### (9.3.1.8) Latitude

35.120334

### (9.3.1.9) Longitude

-101.806002

### (9.3.1.10) Located in area with water stress

Select from:

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

686.59

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much lower

### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

686.59

**(9.3.1.21) Total water discharges at this facility (megaliters)**

240.31

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Much lower

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

### (9.3.1.26) Discharges to third party destinations

240.31

### (9.3.1.27) Total water consumption at this facility (megaliters)

446.29

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

### (9.3.1.29) Please explain

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Much higher/Much lower' threshold to be a +/-15% change. Water data are actuals from invoices.*

## Row 2

### (9.3.1.1) Facility reference number

Select from:

Facility 2

### (9.3.1.2) Facility name (optional)

*Facility 2*

### (9.3.1.3) Value chain stage

Select from:

Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

**United States of America**

Mississippi River

#### (9.3.1.8) Latitude

39.7929

#### (9.3.1.9) Longitude

-104.9959

#### (9.3.1.10) Located in area with water stress

Select from:

Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

102.76

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

102.76

**(9.3.1.21) Total water discharges at this facility (megaliters)**

102.61

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Higher

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

102.61

**(9.3.1.27) Total water consumption at this facility (megaliters)**

0.14

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Much lower

**(9.3.1.29) Please explain**

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Much higher/Much lower' threshold to be a +/-15% change. Water data are actuals from invoices.*

**Row 3**

**(9.3.1.1) Facility reference number**

Select from:

Facility 3

### (9.3.1.2) Facility name (optional)

Facility 3

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**United States of America**

Nelson River

### (9.3.1.8) Latitude

53.571973

### (9.3.1.9) Longitude

-113.352187

### (9.3.1.10) Located in area with water stress

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

147.44

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

Lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

147.44

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0.42

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0.42

**(9.3.1.27) Total water consumption at this facility (megaliters)**

147.02

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Lower

**(9.3.1.29) Please explain**

Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Higher/Lower' threshold to be a +/- 5-15% change. Water data are actuals from invoices.

## Row 4

### (9.3.1.1) Facility reference number

Select from:

Facility 4

### (9.3.1.2) Facility name (optional)

Facility 4

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**United States of America**

Trinity River (Texas)

**(9.3.1.8) Latitude**

32.8158

**(9.3.1.9) Longitude**

-96.9377

**(9.3.1.10) Located in area with water stress**

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

138.81

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

About the same

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

138.81

**(9.3.1.21) Total water discharges at this facility (megaliters)**

136.03

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

136.03

**(9.3.1.27) Total water consumption at this facility (megaliters)**

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Much lower

**(9.3.1.29) Please explain**

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Much higher/Much lower' threshold to be a +/-15% change. Water data are actuals from invoices.*

**Row 5****(9.3.1.1) Facility reference number**

Select from:

Facility 5

**(9.3.1.2) Facility name (optional)**

*Facility 5*

**(9.3.1.3) Value chain stage**

Select from:

Direct operations

**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

Select all that apply

Dependencies

**(9.3.1.5) Withdrawals or discharges in the reporting year**

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**United States of America**

Mississippi River

### (9.3.1.8) Latitude

40.0723

### (9.3.1.9) Longitude

-82.4031

### (9.3.1.10) Located in area with water stress

Select from:

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

783.78

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

783.78

**(9.3.1.21) Total water discharges at this facility (megaliters)**

664.69

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Lower

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

### (9.3.1.26) Discharges to third party destinations

664.69

### (9.3.1.27) Total water consumption at this facility (megaliters)

119.09

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

### (9.3.1.29) Please explain

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Much higher/Much lower' threshold to be a +/-15% change. Water data are actuals from invoices.*

## Row 6

### (9.3.1.1) Facility reference number

Select from:

Facility 6

### (9.3.1.2) Facility name (optional)

Facility 6

### (9.3.1.3) Value chain stage

Select from:

Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

**United States of America**

Mississippi River

#### (9.3.1.8) Latitude

41.7843

#### (9.3.1.9) Longitude

-87.816

#### (9.3.1.10) Located in area with water stress

Select from:

Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

142.62

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

142.62

**(9.3.1.21) Total water discharges at this facility (megaliters)**

140.15

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

140.15

**(9.3.1.27) Total water consumption at this facility (megaliters)**

2.47

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Much lower

**(9.3.1.29) Please explain**

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Much higher/Much lower' threshold to be a +/-15% change. Water data are actuals from invoices.*

**Row 7**

**(9.3.1.1) Facility reference number**

Select from:

Facility 7

### (9.3.1.2) Facility name (optional)

Facility 7

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

India

Other, please specify :India West Coast - Kalu

### (9.3.1.8) Latitude

19.083557

### (9.3.1.9) Longitude

73.123798

### (9.3.1.10) Located in area with water stress

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

509.83

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

About the same

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

509.83

**(9.3.1.21) Total water discharges at this facility (megaliters)**

298.69

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

298.69

**(9.3.1.27) Total water consumption at this facility (megaliters)**

211.14

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

About the same

**(9.3.1.29) Please explain**

Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'About the same' threshold to be a +/-5% change. Water data are actuals from invoices.

## Row 8

### (9.3.1.1) Facility reference number

Select from:

Facility 8

### (9.3.1.2) Facility name (optional)

Facility 8

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Mexico**

Balsas

**(9.3.1.8) Latitude**

19.496762

**(9.3.1.9) Longitude**

-98.060938

**(9.3.1.10) Located in area with water stress**

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

735.41

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

About the same

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

735.41

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

332.79

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Much lower

**(9.3.1.23) Discharges to fresh surface water**

332.79

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0

**(9.3.1.27) Total water consumption at this facility (megaliters)**

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Higher

**(9.3.1.29) Please explain**

*Water withdrawals are well water and discharges are treated by Owens Corning then discharged to surface water. We consider the 'Higher/Lower' threshold to be a +/- 5-15% change. Well water data is from meters and water discharge data is estimated based on a water balance calculation.*

**Row 9****(9.3.1.1) Facility reference number**

Select from:

Facility 9

**(9.3.1.2) Facility name (optional)**

*Facility 9*

**(9.3.1.3) Value chain stage**

Select from:

Direct operations

**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

Select all that apply

Dependencies

**(9.3.1.5) Withdrawals or discharges in the reporting year**

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Canada**

St. Lawrence

### (9.3.1.8) Latitude

43.824206

### (9.3.1.9) Longitude

-79.255829

### (9.3.1.10) Located in area with water stress

Select from:

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

155.17

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

155.17

**(9.3.1.21) Total water discharges at this facility (megaliters)**

11.98

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Lower

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

### (9.3.1.26) Discharges to third party destinations

11.98

### (9.3.1.27) Total water consumption at this facility (megaliters)

143.19

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

### (9.3.1.29) Please explain

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'About the same' threshold to be a +/-5% change. Water data are actuals from invoices.*

## Row 10

### (9.3.1.1) Facility reference number

Select from:

Facility 10

### (9.3.1.2) Facility name (optional)

*Facility 10*

### (9.3.1.3) Value chain stage

Select from:

Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

**China**

Other, please specify :China Coast - Lake Tail Hu

#### (9.3.1.8) Latitude

30.449238

#### (9.3.1.9) Longitude

120.25886

#### (9.3.1.10) Located in area with water stress

Select from:

Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

334.59

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

334.59

**(9.3.1.21) Total water discharges at this facility (megaliters)**

208.29

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Lower

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

208.29

**(9.3.1.27) Total water consumption at this facility (megaliters)**

126.3

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Lower

**(9.3.1.29) Please explain**

*Water withdrawals and discharges are Publicly Owned Treatment Works (POTW). We consider the 'Higher/Lower' threshold to be a +/- 5-15% change. Water data are actuals from invoices.*

*[Add row]*

**(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?**

**Water withdrawals – total volumes**

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

## Water withdrawals – volume by source

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

## Water withdrawals – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

## Water discharges – volume by destination

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

### Water consumption – total volume

#### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

AA1000

[Fixed row]

### (9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

We do not have this data and have no intentions to collect it

### (9.5) Provide a figure for your organization's total water withdrawal efficiency.

#### (9.5.1) Revenue (currency)

9677000000

#### (9.5.2) Total water withdrawal efficiency

978069.49

#### (9.5.3) Anticipated forward trend

*OC strives to be more conscious of our potential to impact (and be impacted by) the water conditions in our global operations. In support, we are using an internal water stress ranking based on 7 of WRI's Aqueduct Indicators, addressing both our needs for water and the needs of the communities where we operate, as we measure our progress toward our 2030 water goals. We anticipate that we will improve our efficiency in the next 5-10 years by using water balances, TPM, and other initiatives.*

*[Fixed row]*

### **(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?**

#### **(9.13.1) Products contain hazardous substances**

*Select from:*

No

#### **(9.13.2) Comment**

*By reviewing the list of hazardous substances classified by the regulatory authorities provided by CDP scoring methodology, our products do not contain substances classified as hazardous by those regulatory authorities.*

*[Fixed row]*

### **(9.14) Do you classify any of your current products and/or services as low water impact?**

#### **(9.14.1) Products and/or services classified as low water impact**

*Select from:*

No, and we do not plan to address this within the next two years

#### **(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact**

*Select from:*

Important but not an immediate business priority

#### (9.14.4) Please explain

*Owens Corning's ongoing aspiration is to increase the positive impact of our products and reduce our environmental footprint. To reduce our environmental footprint, we are focused on meeting our 2030 water goals. We continue to reuse, recycle, and recirculate water in our manufacturing operations, across all businesses, to reduce the water impact of our products in the manufacturing stage. During the design stage of product development, at Owens Corning, we follow the Ecodesign Strategy Wheel as part of our product stewardship process. There, we encourage product developers to treat water as a raw material input to production to minimize water usage. Therefore, throughout our operations and product stewardship, we are working to reduce our water withdrawal in the design and manufacturing stages of our products. Having a low water impact product is part of our aspirations, but it is not an immediate business priority.*

[Fixed row]

#### (9.15) Do you have any water-related targets?

Select from:

Yes

#### (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

##### Water pollution

#### (9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

#### (9.15.1.2) Please explain

*We have focused our resources on the water withdrawal and WASH services targets so we do not have the internal resources at this time to set a water pollution target. We plan to consider this target during our upcoming long-range planning.*

##### Water withdrawals

#### (9.15.1.1) Target set in this category

Select from:

Yes

## Water, Sanitation, and Hygiene (WASH) services

### (9.15.1.1) Target set in this category

Select from:

Yes

## Other

### (9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

### (9.15.1.2) Please explain

*We have focused our resources on the water withdrawal and WASH services targets so we do not have the internal resources at this time to set a water pollution target. We plan to consider this target during our upcoming long-range planning.*

*[Fixed row]*

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

Target 1

#### (9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

#### Water withdrawals

Reduction in withdrawals per revenue

### (9.15.2.4) Date target was set

12/31/2019

### (9.15.2.5) End date of base year

12/31/2018

### (9.15.2.6) Base year figure

2458

### (9.15.2.7) End date of target year

12/31/2030

### (9.15.2.8) Target year figure

1229

### (9.15.2.9) Reporting year figure

1563

### (9.15.2.10) Target status in reporting year

Select from:

Underway

### (9.15.2.11) % of target achieved relative to base year

73

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*The first company-wide target is to reduce aggregate water withdrawal intensity (cubic meters normalized by revenue in millions) in high water-stress sites by 50% by 2030 from a 2018 baseline.*

### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*Compared to 2018, continued water use efficiencies, fixture upgrades, and repairs led to a 36% reduction in intensity at our high water-stress sites for our company-wide 2030 goal. The target year figure in 9.15.2, is half of the base year figure given the assumption of flat production year over year to 2030.*

### (9.15.2.16) Further details of target

*Owens Corning is striving to be more conscious of our potential to impact (and be impacted by) the water conditions in our locations around the world. In support of this heightened awareness, for high water stress, we are using 7 select WRI Aqueduct Water Risk Atlas indicators that are most relevant to our operations, to measure progress toward our company-wide 2030 goals. The WRI Aqueduct Water Risk Atlas measures water withdrawal at the sub-basin level because water demand is usually local. Since all our production processes require water, our operations depend on local water supply, including both surface water and groundwater. As climate change intensifies pressure on natural resources, Owens Corning must be attuned to the impact of industrial activities on the environment as part of protecting human rights and supporting healthy communities.*

## Row 2

### (9.15.2.1) Target reference number

Select from:

Target 2

### **(9.15.2.2) Target coverage**

Select from:

Organization-wide (direct operations only)

### **(9.15.2.3) Category of target & Quantitative metric**

**Water withdrawals**

Reduction in withdrawals per revenue

### **(9.15.2.4) Date target was set**

12/31/2019

### **(9.15.2.5) End date of base year**

12/31/2018

### **(9.15.2.6) Base year figure**

1392

### **(9.15.2.7) End date of target year**

12/31/2030

### **(9.15.2.8) Target year figure**

1391.99

### **(9.15.2.9) Reporting year figure**

815

### **(9.15.2.10) Target status in reporting year**

Select from:

Underway

### (9.15.2.11) % of target achieved relative to base year

5770000

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*The second company-wide target is for all other facilities to remain at the same water withdrawal intensity (cubic meters normalized by revenue in millions) as our base year of 2018, or lower when aggregated.*

### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*Compared to 2018, continued water use efficiencies, fixture upgrades, and repairs led to a 41% reduction in intensity at our remaining sites for our company-wide 2030 goal. The target year figure in 9.15.2, is half of the base year figure given the assumption of flat production year over year to 2030.*

### (9.15.2.16) Further details of target

*Owens Corning is striving to be more conscious of our potential to impact (and be impacted by) the water conditions in our locations around the world. In support of this heightened awareness, for high water stress, we are using 7 select WRI Aqueduct Water Risk Atlas indicators that are most relevant to our operations, to measure progress toward our company-wide 2030 goals. The WRI Aqueduct Water Risk Atlas measures water withdrawal at the sub-basin level because water demand is usually local. Since all our production processes require water, our operations depend on local water supply, including both surface water and groundwater. As climate change intensifies pressure on natural resources, Owens Corning must be attuned to the impact of industrial activities on the environment as part of protecting human rights and supporting healthy communities.*

## Row 3

### (9.15.2.1) Target reference number

Select from:

Target 3

### (9.15.2.2) Target coverage

Select from:

Country/area/region

### (9.15.2.3) Category of target & Quantitative metric

**Water, Sanitation, and Hygiene (WASH) services**

Other WASH, please specify :Providing access to safely managed Water, Sanitation and Hygiene (WASH) in local communities

### (9.15.2.4) Date target was set

12/31/2013

### (9.15.2.5) End date of base year

12/31/2012

### (9.15.2.6) Base year figure

0

### (9.15.2.7) End date of target year

12/31/2030

### (9.15.2.8) Target year figure

100

### (9.15.2.9) Reporting year figure

100

### (9.15.2.10) Target status in reporting year

Select from:

Underway

### (9.15.2.11) % of target achieved relative to base year

100

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

Other, please specify

### (9.15.2.13) Explain target coverage and identify any exclusions

*Target Category: Providing access to safely managed Water, Sanitation and Hygiene (WASH) in local communities*

### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*We have achieved 100% engagement installing clean water systems and/or toilet blocks in all the communities where we operate in India. Additionally, we have increased the number of people receiving WASH access year over year. Since 2014, over 16,233 people in these communities have benefitted directly from our sanitation facilities & more than 4,695 have gained access to clean water. In 2023 and till August 2024, 29,217 additional people were helped with sanitation and 9,953 additional people were supported with clean water.*

### (9.15.2.16) Further details of target

*It is our goal to partner with local communities and organizations to ensure the communities in which we operate have sufficient access to sanitary water by providing employee volunteerism and financial donations and through the Owens Corning Foundation. As access to safe WASH services is a more country specific need, this goal is set at a country level – targeting India. In 2013, the Owens Corning Foundation partnered with United Way Mumbai to complete community needs assessments for our facilities in India. Since that time, OC has been highly active in these communities, where our efforts are aligned with UN SDG's #3- Good Health & Wellbeing and Goal #6- Clean Water & Sanitation. The Owens Corning Foundation has worked with India Habitat for Humanity, United Way Mumbai, Freedom For You Foundation, and the HOPE Foundation to provide basic health services, clean water facilities, and basic sanitation in villages & schools. Our key indicators are % of local engagement & number of people reached with WASH initiatives. Our threshold for success is to engage 100% of facilities in community projects & to increase*

*the cumulative trend of people provided access to WASH services year over year. This is an ongoing country level goal that is re-evaluated annually – once a project is installed we need to ensure it is maintained and as our company grows, the communities in which we operate and their needs will grow as well.*  
*[Add row]*

## C11. Environmental performance - Biodiversity

**(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.**

### Row 1

#### (11.4.1.4) Country/area

Select from:

Republic of Korea

#### (11.4.1.5) Name of the area important for biodiversity

*Asan Bay (including Asan-ho Lake and Sapgyo-ho Lake)*

#### (11.4.1.6) Proximity

Select from:

Up to 5 km

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*In 2023, a Wildlife Habitat Council assessment was completed in Asan, China. The assessment included actionable recommendations as the site works to improve conditions for local species, such as: Engagements with employees around biodiversity awareness Installation of green infrastructure, such as lighting improvements, green rooftops, and stormwater runoff collection, all of which can support native species Potential restoration projects As we receive more guidance from the Science Based Target Network, a more complete framework is emerging that will continue to inform our understanding. Our strategies are continuing to evolve, and we will have an opportunities to improve upon our management plan and consider factors beyond our sites' physical proximity to species. We are currently conducting a gap assessment of our biodiversity-related assessment data, and relevant operational and supplier impact data as available, against guidance/requirements for SBTN, Taskforce on Nature-related Financial Disclosures (TNFD), and Corporate Sustainability Reporting Directive (CSRD) European Sustainability Reporting Standards (ESRS) E4: Biodiversity and Ecosystems.*

### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

## Row 2

### (11.4.1.4) Country/area

Select from:

- China

### (11.4.1.5) Name of the area important for biodiversity

Anhui Chinese Alligator National Nature Reserve

### (11.4.1.6) Proximity

Select from:

- Overlap

### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*In 2023, a Wildlife Habitat Council assessment was completed in Guangde, China. The assessment included actionable recommendations as the site works to improve conditions for local species, such as: Engagements with employees around biodiversity awareness Installation of green infrastructure, such as lighting improvements, green rooftops, and stormwater runoff collection, all of which can support native species Potential restoration projects As we receive more guidance from the Science Based Target Network, a more complete framework is emerging that will continue to inform our understanding. Our strategies are continuing to evolve, and we will have an opportunities to improve upon our management plan and consider factors beyond our sites' physical proximity to species. We are currently conducting a gap assessment of our biodiversity-related assessment data, and relevant operational and supplier impact data as available, against guidance/requirements for SBTN, Taskforce on Nature-related Financial Disclosures (TNFD), and Corporate Sustainability Reporting Directive (CSRD) European Sustainability Reporting Standards (ESRS) E4: Biodiversity and Ecosystems.*

### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

### Row 3

#### (11.4.1.4) Country/area

Select from:

Spain

#### (11.4.1.5) Name of the area important for biodiversity

*Mountains of Barcelona*

#### (11.4.1.6) Proximity

Select from:

Overlap

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*In 2023, a Wildlife Habitat Council assessment was completed in San Vicente, Spain. The assessment included actionable recommendations as the site works to improve conditions for local species, such as: Engagements with employees around biodiversity awareness Installation of green infrastructure, such as lighting improvements, green rooftops, and stormwater runoff collection, all of which can support native species Potential restoration projects As we receive more guidance from the Science Based Target Network, a more complete framework is emerging that will continue to inform our understanding. Our strategies are continuing to evolve, and we will have an opportunities to improve upon our management plan and consider factors beyond our sites' physical proximity to species. We are currently conducting a gap assessment of our biodiversity-related assessment data, and relevant operational and supplier impact data as available, against guidance/requirements for SBTN, Taskforce on Nature-related Financial Disclosures (TNFD), and Corporate Sustainability Reporting Directive (CSRD) European Sustainability Reporting Standards (ESRS) E4: Biodiversity and Ecosystems.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

No

[Add row]



### C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

#### Row 1

##### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

##### (13.1.1.2) Disclosure module and data verified and/or assured

###### Environmental performance – Climate change

Waste data

Fuel consumption

Methane emissions

Progress against targets

Emissions breakdown by country/area

Energy attribute certificates (EACs)

- ☑ Product footprint
- ☑ Base year emissions
- ☑ Year on year change in absolute emissions (Scope 3)
- ☑ Renewable Electricity/Steam/Heat/Cooling consumption
- ☑ Year on year change in emissions intensity (Scope 3)
- ☑ Year on year change in absolute emissions (Scope 1 and 2)
- ☑ Year on year change in emissions intensity (Scope 1 and 2)
- ☑ Emissions breakdown by business division
- ☑ Electricity/Steam/Heat/Cooling consumption

### (13.1.1.3) Verification/assurance standard

#### General standards

- ☑ AA1000AS

#### Climate change-related standards

- ☑ ISO 14064-3
- ☑ Other climate change verification standard, please specify :World Resources Institute's Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), March 2004 along with Scope 2 and Scope 3 Guidance

### (13.1.1.4) Further details of the third-party verification/assurance process

*From our 2023 Sustainability Report Assurance Statement on pages 387-391: Scope The scope of Owens Corning's 2023 Sustainability Report and this assurance engagement includes all of Owens Corning's sites and activities under their operational control globally. A Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate (limited) level. GHG emissions covering scope 1, scope 2 (location- and market-based), and select scope 3 categories (1, 3, 4, 6, 7, 9, 12) and social and economic disclosure topics of employee engagement (% responding and % actively engaged) and gender pay indicators have all been assured to a high (reasonable) level. All other data, including but not limited to, performance data and progress towards 2030 goals were assured to a moderate (limited) level. In addition, SCS evaluated the Report's adherence to Global Reporting Initiative's (GRI) Consolidated Set of Sustainability Reporting Standards. A complete list of indicators assured can be found in the final assurance report delivered to Owens Corning by SCS Global Services. Standards and Criteria SCS performed the assurance of the Owens Corning 2023 Sustainability Report against the AA1000 Assurance Standard AA1000AS v3 (2020). Specific performance data were assessed utilizing internationally recognized standards, frameworks, conventions, or guidelines which included, but are not limited to the following: § AA1000 Accountability Principles (2018) § World Resources Institute's Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), March 2004 along with Scope 2 and Scope 3 Guidance § ISO 14064-3:2006 Specification with guidance for the validation and verification of GHG assertions. § GRI 1, 2, 3: Universal Standards (2021); Consolidated Set of GRI Sustainability Reporting Standards § S&P Global Corporate Sustainability Assessment (CSA) 2023 § Internal Owens Corning Governance Documents*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

2023-Owens-Corning-Sustainability-Report-SCS Assurance Statment.pdf

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Water

### (13.1.1.2) Disclosure module and data verified and/or assured

#### Environmental performance – Water security

- Water consumption– total volume
- Water discharges– total volumes
- Water withdrawals– total volumes
- Water withdrawals – volumes by source
- Water discharges – volumes by destination
- Volume withdrawn from areas with water stress (megaliters)

### (13.1.1.3) Verification/assurance standard

#### General standards

AA1000AS

### (13.1.1.4) Further details of the third-party verification/assurance process

*From our 2023 Sustainability Report Assurance Statement on pages 387-391: Scope The scope of Owens Corning's 2023 Sustainability Report and this assurance engagement includes all of Owens Corning's sites and activities under their operational control globally. A Type 2 assurance engagement was performed on Owens Corning's performance against AccountAbility's AA1000 Principles (2018) to a moderate (limited) level. GHG emissions covering scope 1, scope 2 (location- and market-based), and select scope 3 categories (1, 3, 4, 6, 7, 9, 12) and social and economic disclosure topics of employee engagement (% responding and % actively engaged) and gender pay indicators have all been assured to a high (reasonable) level. All other data, including but not limited to, performance data and progress towards 2030 goals were assured to a moderate (limited) level. In addition, SCS evaluated the Report's adherence to Global Reporting Initiative's (GRI) Consolidated*

*Set of Sustainability Reporting Standards. A complete list of indicators assured can be found in the final assurance report delivered to Owens Corning by SCS Global Services. Standards and Criteria SCS performed the assurance of the Owens Corning 2023 Sustainability Report against the AA1000 Assurance Standard AA1000AS v3 (2020). Specific performance data were assessed utilizing internationally recognized standards, frameworks, conventions, or guidelines which included, but are not limited to the following: § AA1000 Accountability Principles (2018) § World Resources Institute’s Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), March 2004 along with Scope 2 and Scope 3 Guidance § ISO 14064-3:2006 Specification with guidance for the validation and verification of GHG assertions. § GRI 1, 2, 3: Universal Standards (2021); Consolidated Set of GRI Sustainability Reporting Standards § S&P Global Corporate Sustainability Assessment (CSA) 2023 § Internal Owens Corning Governance Documents*

**(13.1.1.5) Attach verification/assurance evidence/report (optional)**

*2023-Owens-Corning-Sustainability-Report-SCS Assurance Statment.pdf*  
 [Add row]

**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

	<b>Additional information</b>
	<i>For more information on our 2023 Sustainability Data, please see our 2023 Sustainability Report</i>

[Fixed row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

**(13.3.1) Job title**

*Chief Sustainability Officer*

**(13.3.2) Corresponding job category**

Select from:

Chief Sustainability Officer (CSO)

[Fixed row]

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

Select from:

No