

OWENS CORNING CODE OF CONDUCT

Building a sustainable future with integrity



Team,

At Owens Corning, we believe that our people and products make the world a better place. This is our purpose and our true north. Each of us, every day and everywhere we operate, strive to achieve this purpose in the work we do and the actions we take.

As our company has grown, we have evolved our mission, purpose, and values to align our global team on the fundamentals of our company. No matter our size, the countries we operate in, or the stakeholders we serve, we remain committed to conducting our business with the highest level of integrity and in compliance with applicable laws.

We are global in scope, and human in scale. Our values of Caring, Curious, Collaborative, and Committed are the principles that guide our behavior and the decisions we make. It is those values and the actions they inspire that have earned us trust and fueled the success of our customers, communities, stakeholders, and each other.

This Code of Conduct reflects the evolving spirit of our mission and purpose, and honors our history of uncompromising compliance. It also reflects the growing diversity of our products, solutions, and people as we continue to expand and build a sustainable future through material innovation.

Thank you for all you have done and continue to do to further the Owens Corning legacy of ethical business practices. I urge you to carefully read this Code and be diligent in your behavior to remain consistent with our values and comply with the law.

Brian Chambers
Chair and CEO

OUR MISSION

**To build a
sustainable
future through
material innovation**

OUR PURPOSE

**Our people and
products make the
world a better place**

OUR VALUES

**Global in scope,
human in scale**

**Caring
Curious
Collaborative
Committed**



OUR VALUES GUIDE OUR CONDUCT

We **care** about health, safety, the environment, and each other.

We are **committed** to lawful and high integrity conduct.

We are **collaborative**, respectful, and transparent.

We are **curious** innovators, and we protect our company secrets and assets.

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INTRODUCTION

HIGH INTEGRITY AND ETHICAL BUSINESS CONDUCT

We take pride in doing business with integrity. Our reputation for ethical business conduct has helped us build and maintain trust with our customers, partners, investors, governments, and each other. Lawful and honest conduct is foundational to achieving our mission and purpose.

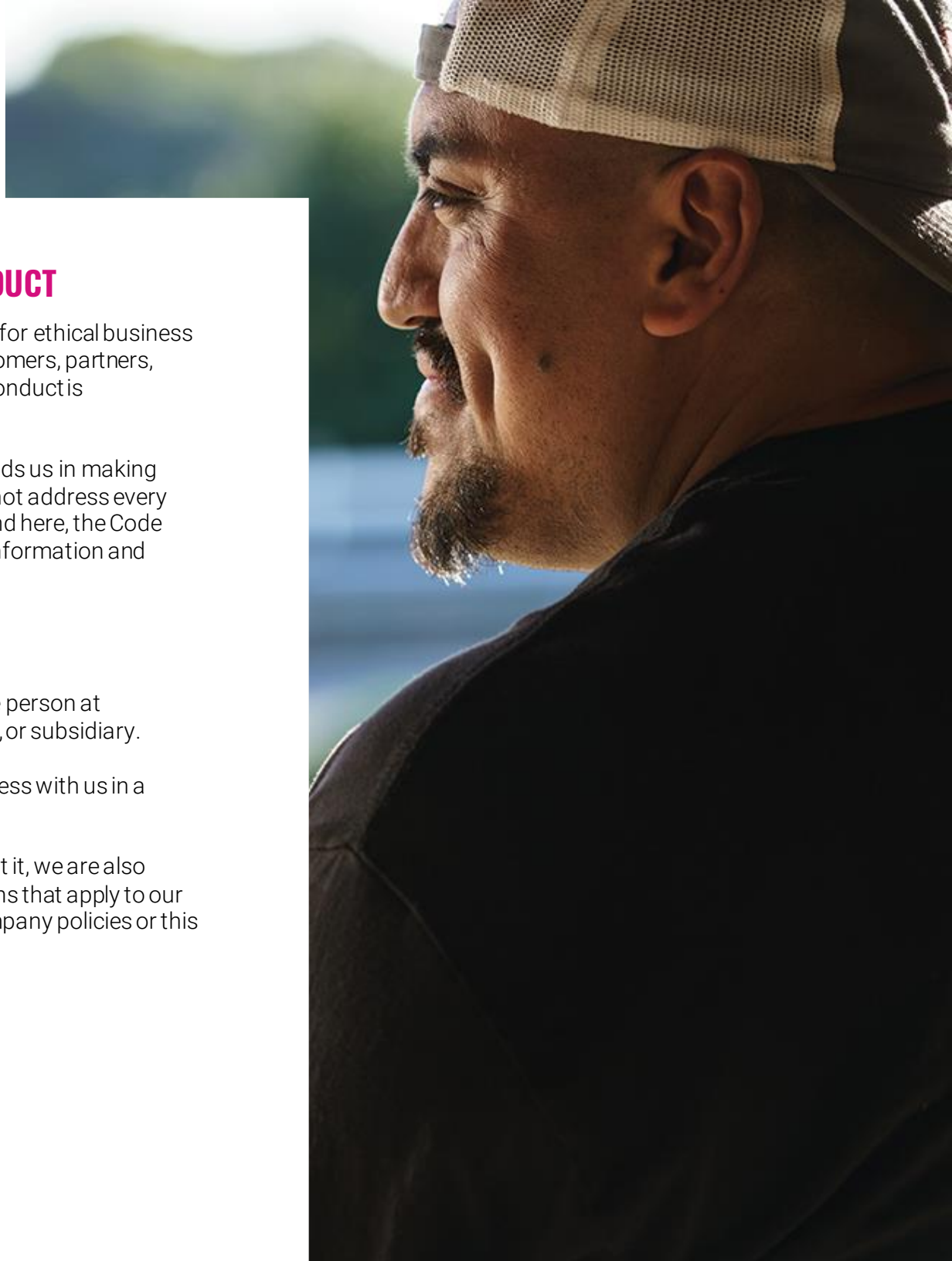
Our Code of Conduct (the “Code”) expresses our values and aids us in making decisions that are not always obvious or easy. The Code cannot address every situation. When you need more detailed guidance than you find here, the Code refers you to the people and policies that can give you more information and advice.

OUR CODE APPLIES TO EVERYONE

Our Code and Business Conduct Policies apply to every single person at Owens Corning, regardless of position, country, business unit, or subsidiary.

We expect our partners, including suppliers, to conduct business with us in a manner consistent with the values set out in this Code.

In addition to our Code and the Company policies that support it, we are also responsible for knowing and following the laws and regulations that apply to our work. If there is ever a conflict between local law and our Company policies or this Code, seek guidance from the Law Department.





OUR VALUES GUIDE ETHICAL BUSINESS CONDUCT

Our values provide the enduring principles that drive us to conduct business with integrity and win trust every day. They provide the framework for who we are and how we behave.

- We **care** about health, safety, the environment, and each other
- We are **committed** to lawful and high integrity conduct
- We are **collaborative**, respectful, and transparent
- We are **curious** innovators, and we protect our secrets and assets



WE EARN TRUST BY MAKING PRINCIPLED DECISIONS

Our Company relies on each of us to take personal responsibility for our work and conduct, especially when we have questions or concerns about ethical behavior. If you are not sure what to do, consult resources such as this Code and our Policies.

If you are still unsure what course of action to take, do not hesitate to ask. We are a team, and there are many resources available to help answer questions and discuss any concerns.

PRINCIPLED DECISION-MAKING IN ACTION

In complex situations, take the time to consider your options carefully.

- Does this build or harm trust with a customer, partner, or teammate?
- Is this the right thing to do?
- Am I acting truthfully and with the right intentions?
- Would I be proud to tell my family about this decision?
- How would I feel if this decision were reported in the news?

OPEN REPORTING OF CONCERNS IS WELCOME

We preserve trust and our reputation by taking swift action to correct misconduct. When you speak up and raise a concern, we protect ourselves, each other, and Owens Corning.

MAKING YOUR CONCERN HEARD

If you see, or suspect, misconduct, you have an obligation to report it. When you report a concern, remember:

- You do not need to have all the details, but providing all possible information will help us to conduct a more thorough investigation.
- You may report your concern anonymously, where permitted by law.
- You should choose the reporting option that you are most comfortable with.
- We will do our best to protect your confidentiality.

POLICY AGAINST RETALIATION

Reports, investigations, and constructive criticism play an important role in making Owens Corning a great place to work. Open reporting demonstrates the trust that we have in each other. We are committed to protecting everyone who makes a report or participates in an investigation in good faith.

Retaliation, harassment, and discrimination of any kind are not tolerated at Owens Corning.



“Good faith” means that, when we make a report or participate in an investigation, we honestly provide all the information we have. It doesn’t matter if, at a later date, it is determined we were mistaken, or if Owens Corning decides that the reported incident is not a violation of law, policy, or this Code.

HOW TO REPORT A CONCERN

Talk to a trusted resource or leader:

- Supervisor, or other manager
- Human Resources
- Law Department
- Business Conduct Council Member

BCC Helpline Portal: <http://helpline.owenscorning.com>

Email: ethical.business.complaints@owenscorning.com

Mail:

OC Ethical Business Complaints
Office of the General Counsel 2-29
One Owens Corning Parkway
Toledo, OH 43659

BCC Helpline Phone:

Argentina	0800-333-0095
Belgium	0800-260-39
Brazil	2120181111
Canada	1-800-461-9330
Chile	1230 020 3559
China	00 400-120-3062
Czech Rep.	800 701 383
France	00 800 1777 999
Germany	00 800 1777 9999
India	000 800 100 4175
Italy	00 800 1777 9999
Japan	0800-170-5621
Korea	002 800 1777 9999
México	001 866 376 0139
Netherlands	00 800 1777 9999
Russia	8 800 100 9615
Singapore	800-852-3912
Spain	00 800 1777 9999
UK	0 808 189 1053
USA	1-800-461-9330



Find more country numbers at: <http://helpline.owenscorning.com>, or by scanning the QR code above

WHAT HAPPENS AFTER YOU MAKE A REPORT

Reporting a concern takes courage and is not always easy. That's why we take all reports of misconduct seriously. When you make a report, you can expect the following:

- We will act swiftly to understand the concern, correct the problem, and prevent future occurrences.
- We make every effort to ensure that investigations are consistent, comprehensive, and confidential to the extent possible.
- We will follow applicable local laws and work with local resources as appropriate.
- We expect ALL employees to cooperate in any investigation of possible wrongdoing.
- We want to receive as much information and detail as possible when you make a report to help us solve any issues that may arise.
- We will respond appropriately, as necessary, and consistent with the law, if an investigation reveals that misconduct has occurred, which can include training and/or disciplinary action, including termination.
- Individuals may also be subject to civil or criminal prosecution for violating the law.



Q: A co-worker has asked me to submit an invoice for services that we never received. This seems suspicious, but I am not sure it is wrong. I do not want to get anyone in trouble. What should I do?

A: It is not easy to report a concern when you do not have all the facts. You should share your concern with your manager or a trusted advisor, such as HR or Legal. An examination of the facts and, if necessary, a thorough investigation can identify whether it is just a misunderstanding or actual wrongdoing. If it is more comfortable, you can report your concern anonymously through the BCC Helpline. If you choose to report anonymously, please remember to provide as much detail as possible so that we can conduct a complete and fair investigation.

Reporting your concern not only helps us detect wrongdoing, it also helps us identify opportunities to improve processes and procedures that could reduce or prevent future misunderstandings or misconduct.

Remember, retaliation will never be tolerated for reporting a concern in good faith, and you will be protected even if you are wrong.

WHEN YOU CALL THE BCC HELPLINE

Good faith reporting of questions and concerns helps protect the Company from intentional and unintentional wrongdoing.

1. Your call will be received by an independent third-party service.
2. The service representative will ask you details about the concern and provide you a report ID that you can use to check the status of your report. If allowed by local laws, you may remain anonymous.
3. The service representative will notify the Owens Corning BCC Team that we have received a new question or concern.
4. The BCC Team will work with internal experts and local resources to resolve or investigate your question or concern, and this may include following up with you to get a better understanding or additional information if you have provided contact information.
5. At the conclusion of an investigation, appropriate action will be taken. In order to maintain confidentiality of the process and participants, we may not be able to share details about the resolution.

FURTHER EXPECTATIONS FOR MANAGERS

Holding a management position at Owens Corning means accepting an additional set of responsibilities. We expect our managers to demonstrate a strong commitment to leadership and teamwork.

If you are a manager, you should:

- Lead by example to make sure all employees know and understand this Code, other Company policies, and applicable laws.
- Create an open-door environment so other employees feel comfortable asking questions and making reports.
- Promptly escalate reports from employees to the appropriate resources.
- Promote training and career development.
- Promptly report potential accounting fraud, bribery, or price-fixing violations to the Chair of the Business Conduct Council.



HOW MANAGERS SHOULD HANDLE CONCERNS

If someone raises a concern, you should:

- Remove distractions and listen carefully.
- Thank the person for speaking up — remember that they've just done something difficult and very important for the Company.
- Respond respectfully and take every concern seriously, even if you do not agree.
- Show that you are committed to solving the problem.
- Take steps to protect the person's confidentiality — avoid discussing the conversation with others who do not need to know.

As a manager, you should feel empowered to resolve performance issues yourself, but you should escalate concerns about a potential violation of our Code, Policies, or the law to the BCC.

If you have a question or are not sure whether you can or should resolve the issue yourself, speak with your HR partner or a member of the Law Department.



WE CARE ABOUT HEALTH, SAFETY, THE ENVIRONMENT, AND EACH OTHER

We believe our people and products make the world a better place. We are uncompromising in our safety practices, adherence to environmental regulations, and our mission to build a sustainable future.

A SAFE AND HEALTHY WORKPLACE | ENVIRONMENTAL LAWS AND REGULATIONS | PRODUCT STEWARDSHIP | SUSTAINABILITY | COMMUNITY ENGAGEMENT
AND CHARITABLE GIVING | HUMAN RIGHTS | CREATING A CULTURE OF APPRECIATION | INCLUSION & DIVERSITY

A SAFE AND HEALTHY WORKPLACE

Our commitment to a safe and healthy work environment is unconditional. Whether we work in a manufacturing facility, an office, or at home, each of us is responsible for following all health and safety laws, rules, regulations, and procedures that apply to our work.

We believe:

- All accidents are preventable
- Safety is everyone's responsibility
- Working safely is a condition of employment

All employees, contractors, and visitors must keep safety and health in mind and should:

- Promptly report any work-related injury, first-aid, illness, near-miss, or unsafe condition, no matter how minor.
- Pay careful attention to your surroundings at all times to help prevent accidents.

For more information, ask your manager or refer to the **Environmental, Health, Safety & Product Stewardship Policy**.

Violence

Violence in the workplace is unacceptable.

- Resolve conflicts and disagreements through respectful dialogue and never through violence, threats, or intimidation.
- Immediately report concerning behaviors or any situation that involves violence, threats, or intimidation.
- Contact local authorities about fear or concerns for your or another's *immediate safety*.

Drugs and alcohol

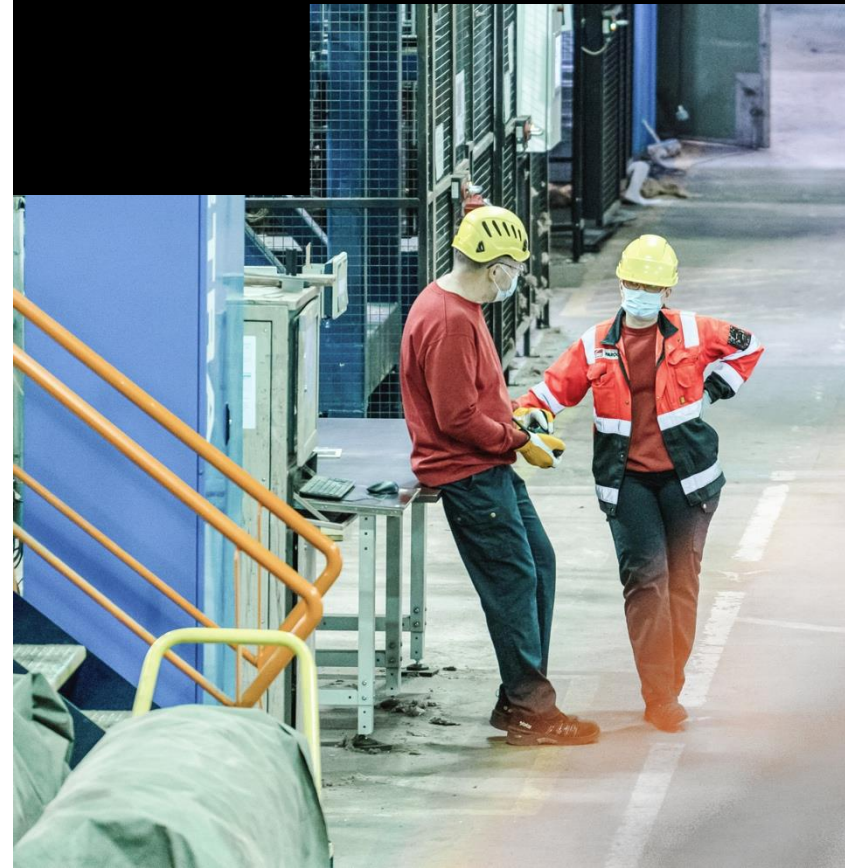
- Never report to work or conduct company business under the influence of alcohol, illegal drugs, or any other substance that could prevent you from thinking clearly or impair your judgment.
- Talk to your doctor about any impact your prescribed medicine might have in performing your job safely, and let your manager know any concerns.

PRINCIPLED DECISION-MAKING IN ACTION

The Owens Corning commitment to safety is unconditional. We aspire to prevent any injury or fatality. It is our shared responsibility to keep each other safe.

If you see any unsafe equipment or activity where you work, immediately report it to your leader or site safety team.

If the situation is not appropriately addressed, you are empowered to escalate the situation to a business safety leader or the BCC Helpline.



ENVIRONMENTAL LAWS AND REGULATIONS

We foster a culture that protects the environment and positively impacts the communities where we operate and the world around us. We pursue environmentally sound business practices and strive to continuously improve our EHS performance.

- We comply with all applicable laws, regulations, our Environmental Management System, and other EHS standards and guidelines.
- We ensure that new and modified products or processes are compliant and align with our environmental sustainability objectives.
- We provide stakeholders and communities with accurate and transparent information needed to understand the safety and environmental aspects of our products and operations, including our performance and our products' contribution to quality of life.
- We are all accountable for reporting any practice that is harmful to the environment, is unsafe, or does not comply with OC policies, applicable laws, or any other rule or regulation.

PRODUCT STEWARDSHIP

Our products define who we are as a company. They make the world a better place. We strive to design, manufacture, and sell products with the highest standards of performance and safety, and that contribute positively to our communities and our future.

All Owens Corning products perform as claimed and are safe and environmentally sound to make, use, and dispose of.

- Our products are designed, manufactured, and sold in compliance with all governmental laws and regulations.
- We proactively monitor the safety, quality, regulatory compliance, and performance of our products in the marketplace.
- We follow all laws and regulations regarding the promotion, marketing, and sales of our products, including ensuring that what we say is truthful, not misleading and is consistent with regulatory approvals and third-party certifications.

For more information on this topic, see the [Environmental, Health, Safety & Product Stewardship Policy](#).



SUSTAINABILITY

Our sustainability goals are built on three key pillars:

- Expanding our product handprint. We endeavor to increase the positive impacts our products have on the world.
- Reducing our environmental footprint. We seek to limit the negative impact our operations have on the environment.
- Increasing our social handprint. We work to ensure that people are safe and live with health, happiness, and human dignity.

We have set ambitious goals for 2030 that drive toward our aspiration to be a net-positive company. To do this, the positive impacts of our people and products — our handprint — must exceed the footprint of our operations. We're committed to doubling our products' handprint and halving our environmental footprint, while also working to eliminate injuries and lifestyle-induced diseases, to advance inclusion and diversity, and to make a positive difference in the communities where we work and live.

Visit the [Owens Corning Sustainability website](#) to learn more.

COMMUNITY ENGAGEMENT AND CHARITABLE GIVING

We are committed to making a difference in the communities where we live and work. We support initiatives that strengthen communities and encourage our employees to get involved.

- If you choose to volunteer in charitable activities outside of work, avoid conflicts of interest and never use company time or resources without prior approval.
- Charitable donations on behalf of Owens Corning must be approved by Community Affairs.

For more information, see our [Travel, Entertainment, and Expense Policy](#).

HUMAN RIGHTS

Achieving our mission depends on governments and communities knowing that we will follow the laws and be sensitive to the customs of the countries where we operate. As a global citizen, our commitment to upholding human rights extends across our value chain, including to our suppliers, and is expressed in our [Human Rights Policy](#).



YOU CAN BE THE CHANGE YOU WANT TO SEE

- Take advantage of recycling and other waste programs at work and at home.
- Reduce your footprint by carpooling, biking, or using mass transit.
- Share ideas to increase our handprint with your leader or a member of the Sustainability team.



CREATING A CULTURE OF APPRECIATION

We believe that all employees must be heard and appreciated for the value each distinct voice contributes to our success.

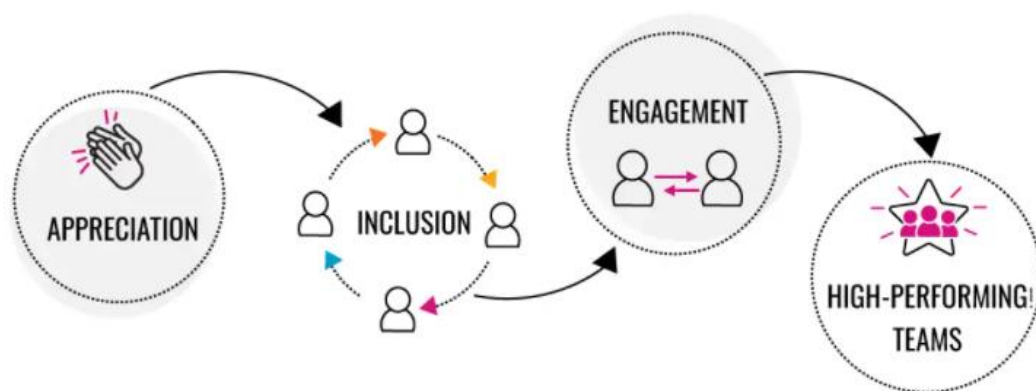
- Research, and our own experience, show that diverse, engaged teams are the highest performers.
- An engaged workforce is critical to any company's success.
- Engagement can be tracked back to employees feeling included and appreciated.

INCLUSION & DIVERSITY

We will foster a workplace that embraces differences in background, culture, race, gender, sexual orientation, and other dimensions of diversity that combine to make each of us who we are. These differing perspectives, along with the diversity of our talents, lead to better business decisions and are key to driving innovative solutions for our global customers who operate in diverse markets and industries.

Our Inclusion & Diversity strategy includes:

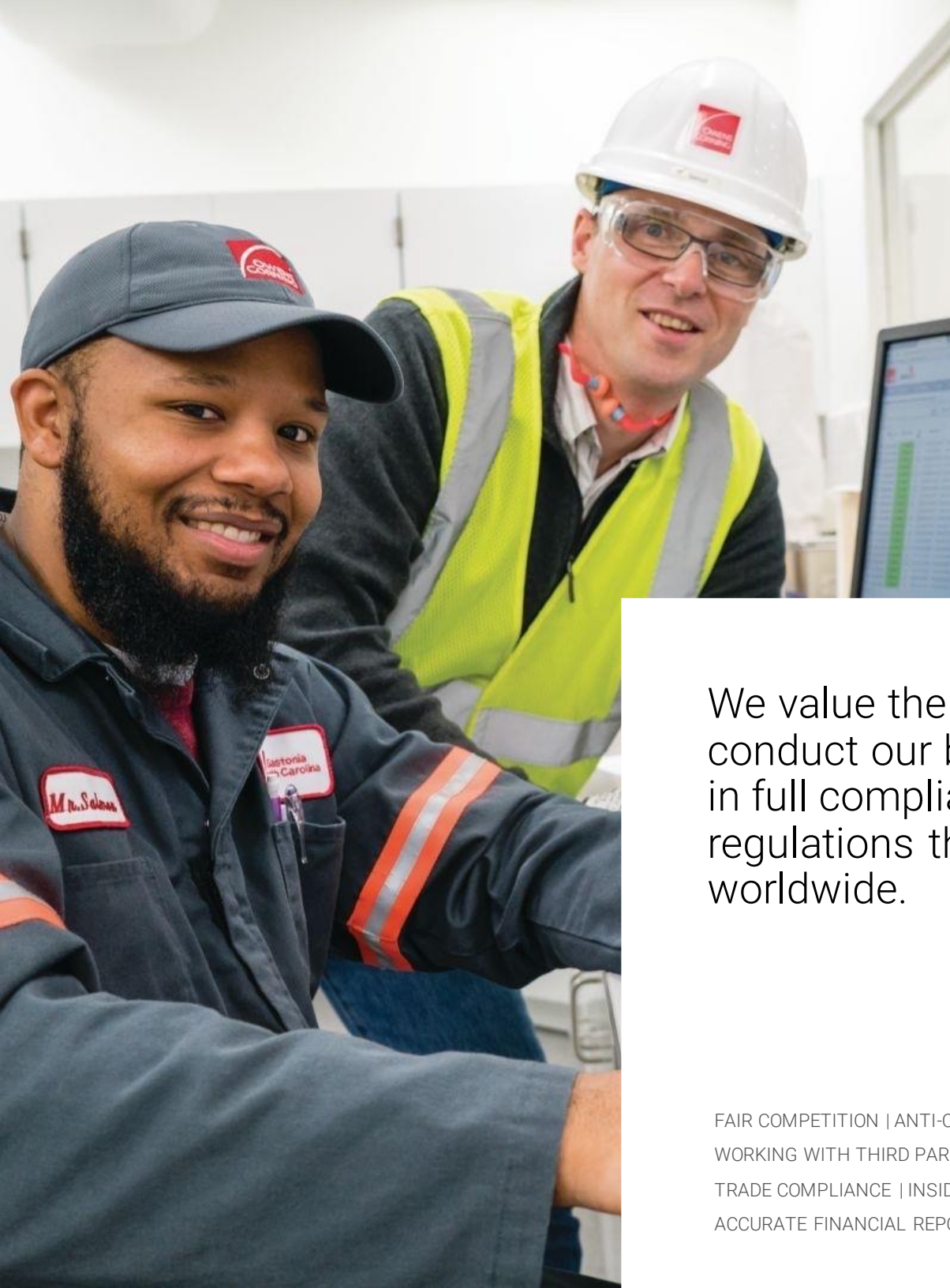
- **Driving engagement** – We examine our unconscious biases and create an inclusive environment that makes every employee feel welcome.
- **Increasing diversity** – We are committed to a bias-free employee experience and our talent practices must reflect this principle. We leverage our Affinity groups and development programs to meet the needs of all our employees.
- **Building I&D capability** – Inclusion and Diversity is a journey. We utilize I&D specific tools and resources to undermine unconscious bias and accelerate inclusive leadership capability.



OUR INCLUSION & DIVERSITY GOALS

- Ensure pay equity.
- Build and support inclusive and diverse workforces and leadership teams.
- Retain diverse employees.
- Increase internal succession.





WE ARE COMMITTED TO LAWFUL AND HIGH INTEGRITY CONDUCT

We value the trust we have earned and conduct our business ethically, honestly, and in full compliance with applicable laws and regulations throughout all our businesses worldwide.

FAIR COMPETITION | ANTI-CORRUPTION | ANTI-MONEY LAUNDERING |
WORKING WITH THIRD PARTIES & SUPPLIERS | GIFTS, ENTERTAINMENT, AND TRAVEL |
TRADE COMPLIANCE | INSIDER TRADING | CONTRACT MANAGEMENT | RECORDS MANAGEMENT |
ACCURATE FINANCIAL REPORTING

FAIR COMPETITION

We believe that fair competition and an even playing field benefit our customers and give our products and value proposition a chance to succeed based on merit alone. We will compete vigorously, while following applicable global competition laws (or "antitrust laws").

- We comply with the letter and spirit of all competition/antitrust laws that apply to the locations where we do business.
- Never make any agreement with a competitor that would restrict trade.
- Any coordination with our competitors can violate competition laws, even if it is based on an informal agreement.

When we interact with competitors, we should never discuss:

- Dividing territories or customers
- Fixing the price that we charge for certain products or services
- Manufacturing capacity
- The discounts, terms, or conditions of sale that we offer
- Boycotting specific customers or suppliers

We are also each responsible for participating in our Company's periodic anti-trust training.

For more information, [refer to our policy on Antitrust and Competition Laws](#).

PRINCIPLED DECISION-MAKING IN ACTION

Gathering competitive information

Obtain information ethically and with integrity:

- Use publicly available sources whenever possible.
- Do not ask for sensitive or confidential business information directly from a competitor.
- When asking customers and third parties about competitors, do so with integrity; never use business relationships to obtain information improperly.
- Never ask current or former employees of competitors to share confidential business information.



Q: A new sales rep from a competing company stopped by our booth at an annual trade show and wants to meet for coffee where it is less noisy. I am not sure I should go. If I do, what are my watch-outs?

A: Meeting with a competitor should generally be avoided. Such interactions could give the appearance of improper conduct. Be careful in any interaction with a competitor and make sure your conversation is limited to topics that do not involve business (i.e., the weather, sports). Consult the Law Department in advance of any planned meetings.

Remember to log this — or any contact with competitors — through the competitor contact disclosure (CCD) app promptly.

ANTI-CORRUPTION

Our commitment to integrity means we abide by all applicable anti-corruption laws in our various locations, including the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and the OECD Convention on Combating Bribery.

- We never make corrupt payments as a means to further our business goals.
- It is illegal to make or offer improper payments to public officials — which include employees of government-owned enterprises, candidates for political office, and staff at all levels of government.



Bribery, kickbacks, and improper payments

We pride ourselves on always conducting our business lawfully and with integrity. Bribery, kickbacks, and other improper payments go against our values, and are against the law.

- We do not take part in bribery — giving or offering something of value (including charitable donations, cash, or excessive gifts, travel or entertainment) to obtain or retain business or any other improper advantage.
- We do not accept kickbacks — an improper payment (or return of payment) intended to induce or reward preferential treatment.



Facilitating payments

- Facilitating (or facilitation) payments are small payments, usually made in cash, to expedite routine government actions, such as processing a visa.
- These payments are allowed in some countries; however, because of the risk for corruption, we do not allow facilitating payments at Owens Corning.
- If someone requests such a payment from you — or any other improper payment — report the incident and seek guidance from a member of the Law Department.

For more information, [see our Anti-Corruption Policy](#).

PRINCIPLED DECISION MAKING IN ACTION

We're committed to building open, honest, and transparent relationships with all third parties, including government agencies.

When working with governments:

- Understand the rules that apply to your work.
- Follow applicable rules governing the procurement process and the ongoing compliance obligations of Owens Corning.
- Submit complete, timely, and accurate information.
- Do not offer or give anything of value to a government official unless it complies with applicable laws and our Code, and you have obtained written pre-approval as may be required by the Code or Anti-Corruption Policy.

Government investigations and audits:

- Forward all requests to the Law Department immediately.
- Cooperate fully.
- Provide truthful, complete, and accurate information.

ANTI-MONEY LAUNDERING

Money laundering is a process that criminals and terrorists use to move funds gained from illegal activities through legitimate businesses to make the funds appear legitimate.

- Use good judgment and pay close attention when working with customers and third parties, especially if the transaction involves cash payments.
- Always know who's behind every transaction, and only conduct business with reputable third parties engaged in legitimate business activities.
- Report suspicious activity to Treasury or the Law Department.

WORKING WITH THIRD PARTIES AND SUPPLIERS

Owens Corning strives to conduct business with third parties that respect and reflect our principles of high integrity and ethical business conduct.



Know your customer

Assess the risks of associating our business (e.g., Money Laundering, Sanctions, and Corruption).

- Verify every customer's identity.
- Understand the nature of the customer's activities.
- Verify the sources of funds, and watch out for any signs they are not legitimate.



Know your supplier

We can be held responsible for the actions of third parties. Just as we do not make any improper payments, we hold our suppliers to the same high ethical standards we set for ourselves.

- Conduct third-party due diligence to ensure that the payments we make to our suppliers, distributors, and other agents are legitimate and will not be used for illicit purposes.
- Swift and appropriate action will be taken to detect and respond to any third party engaging in corrupt acts while working on behalf of Owens Corning.

PRINCIPLED DECISION-MAKING IN ACTION

Holding third parties accountable through diligence:

If your work involves selecting or managing third parties, practice due diligence.

- Select third parties that honor our commitment to respecting fundamental rights and treating workers with dignity and respect.
- Make sure they comply with our Code, the **Supplier Code of Conduct**, and the law.
- Be vigilant. Hold them accountable and monitor their activities.
- Respond appropriately if there are violations of our agreements, up to and including termination of a contract.
- If you suspect behavior that fails to meet our Code, our **Supplier Code of Conduct**, or the law, you should immediately notify your supervisor or report it to the relevant internal resources, such as the Law Department.



Q: A local supplier requested to have the name on their bank account changed to another company's name, in a different country. What should I do?

A: This request raises a "red flag" and should immediately be reported to your leader, the Treasury Department, and the Law Department.

GIFTS

Business gifts and entertainment are customary courtesies intended to build good will between business associates. Gifts are appropriate when they:

- Do not compromise — or even appear to compromise — our ability to make fair, objective business decisions.
- Follow any additional guidelines or limitations that apply to your job or location.
- Are infrequent or occasional.

ENTERTAINMENT

Entertainment should always be reasonable and proportionate. Offering or accepting entertainment is appropriate when:

- Advance documented approval is obtained when required by the **Gifts and Entertainment Policy** or local rules.
- Activities take place in an appropriate setting and respect cultural norms.
- Activities are not excessive and do not become a regular occurrence.

If you have questions about what gifts or entertainment will be acceptable, consult your manager, the Law Department, or refer to the **Gifts and Entertainment Policy**.

TRAVEL, ENTERTAINMENT, AND EXPENSE

We are entrusted to be good stewards of company assets and resources. When we travel or have expenses, we must:

- Request reimbursement only for business expenses that are necessary, reasonable, and properly documented.
- Diligently and timely follow the rules and procedures for submitting expense reports.

For more information, see our **Travel, Entertainment, and Expense Policy** and our **Travel and Entertainment Guidelines**.

PRINCIPLED DECISION-MAKING IN ACTION

Giving and receiving gifts or entertainment can create conflicts of interests or even have the appearance of corruption.

When giving or receiving a gift or entertainment, always be sure:

- The gift is “modest” or “customary”.
- The value of the gift is nominal.
- To never give or accept a gift in the form of cash or a cash equivalent (like a gift card or gift certificate).
- This is not a frequent or regular occurrence
- Your business objectivity is never influenced.

In situations where Gifts, Travel, and/or Entertainment involves a Government Official, you must follow the procedures in our Anti-Corruption Policy.



Q: I have heard that some companies give tablet devices as gifts to their customers, but this would be considered an expensive gift in my country. What can I do?

A: You should work with your local or regional Law Department representative. They are the best resource to help you understand and apply the applicable local rules and laws. They can also help ensure you obtain the proper advanced approvals, if required.

TRADE COMPLIANCE

As a global company, we operate in many countries that impose trade sanctions, or comply with sanctions imposed by multi-national organizations such as the United Nations or the European Union.

These sanctions often restrict or prohibit:

- Transactions with certain countries or individuals.
- Imports, exports, financial transactions, or travel.

If you are involved with international business transactions, you must understand and follow the most current laws and regulations in the countries where we work.

IMPORT AND EXPORT CONTROLS

We ship and receive products and materials across country borders on a daily basis, and we follow all applicable import and export laws and regulations. Be aware of and comply with international trade control laws and our policies, especially if your job involves international selling or purchasing.

HANDLING BOYCOTT REQUESTS

From time to time, we may receive a request to boycott a certain country or company outside of the sanctions described above. If you receive a request of this kind, you should immediately notify a member of the Law Department.

For questions regarding cross-border transactions, see our **Trade Compliance Policy**, or consult with a member of the Law Department.

PRINCIPLED DECISION-MAKING IN ACTION

When we conduct business internationally, remember the following key principles:

- Comply with our policies and applicable law.
- Verify that the transactions do not involve restricted or sanctioned individuals, entities, regions, or countries.
- Know that, in some countries where Owens Corning does business, economic sanctions, embargoes, and other applicable laws may differ from those in the U.S., contact the Law Department for guidance.
- Review the export classifications of any equipment, hardware, software, technology, or services, and ensure any required export licenses or other authorizations are in place before proceeding.
- Document transactions completely and accurately.



WHAT IS AN EXPORT?

- Any equipment, product, software, technology, or piece of information that we ship to another country.
- Technology, software, or information that is provided to a citizen of another country, regardless of where the person is located, can also be considered an export.

WHAT IS AN IMPORT?

- Goods we bring into a country from another country.

INSIDER TRADING

We may never buy or sell stock in Owens Corning — or any other company — based on “inside information” about that company. We should always be aware of what inside information we may possess.

- In addition to being a violation of the Code and Company Policy, the countries where we do business have strict laws against using any company's inside information to trade stock in that company.
- We must also refrain from “tipping,” or sharing inside information with others.
- If others make trades based on our inside information, we may also be held responsible.
- We must take care to protect inside information until it is publicly released.
- These restrictions apply to any transaction in which we would benefit based on the market value of a company's securities.
- This includes direct trading — the purchase and sale of stocks — and transactions such as charitable gifts of stock.

For more information, see the [Insider Trading Policy and Guidelines](#).



COMMON EXAMPLES OF INSIDER INFORMATION

The following examples are inside information when they are material and non-public:

- Potential significant business deals such as mergers, acquisitions, or divestitures
- Major new or enhanced products
- Unusual financings or offerings
- Budgets and forecasts
- Unexpected financial results
- Changes in executive leadership



CONTRACT MANAGEMENT

Owens Corning has earned the reputation as a trusted partner with customers and suppliers around the world. When we make commitments on behalf of the company, we must be sure that we can follow through on our promises and achieve our expectations. Use the Contract Management System (CMS) to document approvals and store executed contracts.

Follow the **Levels of Authority Policy**, which details the appropriate approvals — review and signatory — for any action that will bind our Company.



ACCURATE FINANCIAL REPORTING

As a publicly traded company, Owens Corning must keep accurate books and records to maintain the integrity of our financial reporting, support internal decision making and respect the trust of our shareholders.

- All records must be kept and reported honestly, accurately and timely.
- Internal accounting controls must never be circumvented.
- Inaccurate, incomplete, or fraudulent entries must be reported and rectified immediately.

For more information, refer to the **Company Accounting Records Policy**.

RECORDS MANAGEMENT

Business records can be created and kept in both a hard (physical) document and in digital format (such as, an email or voice message). We must follow the records management policies and retain records to support our tax, financial and legal obligations in accordance with the relevant retention schedules.

For more information, see our **Records Management Policy**.





WE ARE COLLABORATIVE, RESPECTFUL, AND TRANSPARENT

We celebrate the diverse contributions and backgrounds that each individual brings to our team. We know that we are at our best when we are appreciated, and not just tolerated, for our differences.

NON-DISCRIMINATION AND NON-HARASSMENT | CONFLICTS OF INTEREST |
POLITICAL CONTRIBUTIONS | EXTERNAL COMMUNICATIONS

NON-DISCRIMINATION AND PREVENTING HARASSMENT

We depend on each other's knowledge and contributions, so it is especially important to treat our fellow employees with respect and dignity.

- We provide equal opportunities based on talent while always striving to create a workforce that reflects the diversity of our communities.
- We do not tolerate discrimination or harassment that is based on legally protected personal characteristics that include: race, color, religion, national origin, age, disability, veteran or military status, pregnancy status, gender, gender identity, sexual orientation, or genetic information.
- We also do not tolerate improper interactions including, threatening or humiliating behavior (also known as "bullying"), no matter if it comes from a manager, co-worker, or others Owens Corning works with (such as suppliers and customers).

REPORTING HARASSMENT

Our expectations apply to all interaction, including employees, customers, contractors, vendors, and applicants for employment.

- If you have encountered harassment in the workplace, whether you were the target or you know of a situation involving another person, you should report it immediately.
- Speak to your manager, HR, the Law Department, or you can make a confidential report to the BCC Helpline.
- You will always be protected from retaliation when you make a report in good faith.

For more information, see our **Non-Discrimination and Non-Harassment Policy**.



Q: I started a few months ago and have noticed that many people joke around about topics that are offensive to me. What can I do?

A: You should talk to your leader or HR partner to identify a solution that is consistent with our Code, policies, and values.



HARASSMENT TAKES MANY FORMS AND IS NOT TOLERATED

Harassment can include improper conduct that is intended to threaten, intimidate, or coerce another person, including:

- **Verbal:** Threats, epithets, slurs, derogatory comments, negative stereotyping, or unwelcome jokes
- **Non-verbal:** Gestures that ridicule, insult, belittle, or show hostility to an individual or a group
- **Visual:** Degrading or derogatory posters, photographs, cartoons, or drawings
- **Physical:** Unwelcome touching or physical contact

CONFLICTS OF INTEREST

Advancing our personal interests at the expense of the interests of Owens Corning can destroy the trust that we have earned.

- Avoid the appearance of a conflict by disclosing existing relationships and reporting any situations you are unsure about to your manager, HR representative, or a member of the Law Department.
- Avoid situations that can lead to conflicts of interest, but — more importantly — disclose them so that there is never any impropriety in any business dealings.

Common conflicts to avoid

Close Personal Relationships

- Supervising a family member, close friend, or someone with whom you have or have had a romantic relationship.

Outside Employment and Activities

- A second job or service to another organization that takes away your time or loyalty to Owens Corning.
- Use of company resources to advance conflicting interests.
- Working for or receiving payments from an Owens Corning competitor, customer, or supplier/vendor.

Financial Interests

- Investing in a company (greater than 1% ownership) that competes or does business with Owens Corning.

Business Opportunities

- Any opportunity you learned about as a result of your position with Owens Corning that would personally benefit you.
- A job that you start that would compete with Owens Corning.

Family Members

- A family member receives an undue advantage or improper benefit as a result of your position with Owens Corning.

If you need additional guidance, see our **Conflict of Interest Policy**.

PRINCIPLED DECISION-MAKING IN ACTION

Guidelines for disclosing a conflict

- Disclose any situation that is either an actual or potential conflict of interest, even if it only appears improper.
- Immediate disclosure protects our reputation, builds trusts, and helps to avoid misunderstandings.
- Having a conflict of interest is not necessarily a violation of our Code, but failing to disclose a conflict is a violation.
- You must continue to report an existing conflict during the annual Conflict of Interest Disclosure process.

If you think you may have a conflict of interest, or you have a good faith suspicion that other Owens Corning employees are in violation of this policy, report this to your manager, Human Resources representative, a member of the Business Conduct Council, or a member of the Law Department who will refer the report for investigation and resolution.



Q: Our plant's logistics company has just gone out of business. My spouse and her family has owned a similar logistics company for many years and would cost less money. Since I do not participate in the company, can my spouse's company submit a bid and be awarded the business opportunity?

A: This is a conflict of interest even though you do not have direct ownership in your spouse's company. You should disclose the conflict to the plant leader and refrain from taking part in any discussion or decision related to your spouse's business.

POLITICAL CONTRIBUTIONS

We believe that government depends on participation in the political election process. Political advocacy and contributions always follow the laws in the jurisdictions where we engage in these activities.

In the U.S., we have established a political action committee called the Better Government Fund that allow employees to pool resources to make political contributions at the federal, state, and local levels.

For more information, see our **Political Contributions Policy**.

EXTERNAL COMMUNICATIONS

In order to ensure that Owens Corning has a clear, unified voice when it communicates with the public, we make sure that all external communications with media outlets, social media platforms, and investors are handled by the appropriate people. Do not make public statements about Owens Corning unless you have permission to do so. Forward any media or investor/analyst requests to Corporate Affairs or Investor Relations.

Using Social Media

- Use good judgment because what you post can reflect on Owens Corning's reputation and your own.
- If you self-identify or are otherwise identified as an Owens Corning employee, your posts and shares should be consistent with our company's Mission, Purpose and Values
- Unless specifically given the authority, you are never authorized to speak on behalf of Owens Corning.
- Do not post or share confidential information.
- If you see any social posts related to Owens Corning that seem inappropriate, report it to your manager and Corporate Affairs

If you have any questions about who may communicate on a given issue, or whether a message is appropriate, please see Corporate Affairs' **Social Media Guidelines** and the **Protecting Confidential Information and Intellectual Property Policy**.

PRINCIPLED DECISION-MAKING IN ACTION

Make sure your personal political activities remain separate from your work.

- Engage in political activities on your personal time and with your personal resources
- Personal political contributions or expenditures are never reimbursed.
- Avoid speaking on behalf of our company without approval.

Political activities by corporations, including lobbying, are regulated and must be reported under U.S. and other laws.

- Obtain approval from Government Affairs before participating in any lobbying activity on Owens Corning's behalf.



Q: I've seen my coworker make offensive statements on their personal social media. It's clear they work for Owens Corning. Isn't this bad for the company?

A: We are all responsible for making it clear that we are not representing the views of Owens Corning when we express our personal views in any setting, including in our posts and shares on social media. It is a best practice to avoid discussing work while on social media because we could inadvertently share confidential information. We value an inclusive and respectful workplace, and our Code and policies apply to social media activity between co-workers. If you have a concern about a post you've seen online involving Owens Corning, discuss it with your manager, or contact Corporate Affairs or the Law Department.



WE ARE CURIOUS INNOVATORS, AND PROTECT OUR COMPANY SECRETS AND ASSETS

One of our greatest assets is information about our products and innovations. We are committed to protecting and respecting the competitive advantage and business value of our information, ideas, and assets.

CONFIDENTIAL INFORMATION & INTELLECTUAL PROPERTY | DATA PRIVACY |
PROTECTION OF COMPANY ASSETS | INFORMATION SYSTEMS AND CYBERSECURITY

CONFIDENTIAL INFORMATION AND INTELLECTUAL PROPERTY

Owens Corning Confidential Information includes many of our most important assets. Our innovations, secrets, and know-how represent significant investment in dollars and years of work by our teammates.

We all share the responsibility to keep Confidential Information secure — and this duty continues even after we leave Owens Corning.

- Assume that information is confidential unless it can be obtained from public sources like the internet.
- We never share confidential information without permission.
- We honor intellectual property obligations, such as licensed patents or trademarks.
- We must respect the information entrusted to us by others, even from our prior employers.
- We must never use Owens Corning secrets for our own personal profit.

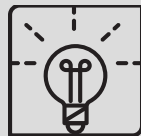
To identify and report misuse of confidential business information, see our **Protecting Confidential Information and Intellectual Property Policy**.



PRINCIPLED DECISION-MAKING IN ACTION

Be a Knowledge Security champion by using the "High Five" best practices for "Zero Secrets Lost":

1. Read and acknowledge applicable Knowledge Security Policies.
2. Share and store confidential data in company-authorized locations.
3. Use the "Confidential" label for email and files.
4. Limit or restrict sharing when traveling or receiving visitors.
5. Properly destroy printed copies.



COMMON EXAMPLES OF CONFIDENTIAL INFORMATION:

- Manufacturing processes
- Research and development ideas and findings
- Pricing or cost information
- Contracts and customer lists
- Business plans, strategies, or financial information
- Sensitive personal information



Q: I have been asked to speak at a conference about my work on a new product technology. Can I accept the offer?

A: Ask your leader if this is a valuable opportunity for Owens Corning. If so, work with your IP attorney on the information to be shared.

PROTECTION OF COMPANY ASSETS

Owens Corning owns a variety of assets that are essential to our success and our ability to compete in the market, including confidential information and information systems, as well as physical assets such as facilities, vehicles, equipment, computer systems, resources, and records.

- We use our assets for legitimate business purposes and handle them with care.
- We protect assets from theft, waste, and misuse.

INFORMATION SYSTEMS AND CYBERSECURITY

We must use electronic assets and information systems wisely and carefully.

Reasonable personal use should be limited, and good judgment must be exercised. Anything you create, store, download, send, or receive using our systems is company property and can be reviewed at any time, as permitted by law.

Immediately report any actual or suspected misuse of Owens Corning technologies or electronic communications to your manager or IS resource.

For more information, see our **Protection of Information Systems and Physical Assets Policy**.

DATA PRIVACY

Owens Corning is committed to protecting personal data globally.

- We will comply with all applicable data protection laws, rules, and regulations in the countries where we do business.
- We will be transparent about how we collect, share, and otherwise use personal data.
- We will secure the information in our possession.
- We will honor the data subject rights

See our **Data Privacy Policy** and **Privacy Notices**.



WHAT IS PERSONAL DATA?

What constitutes personal data can differ by jurisdiction.

Some examples of personal data could include:

- First and last name
- Employment history
- Bank account information
- Credit card numbers
- Voice recordings from customer service calls

PRINCIPLED DECISION-MAKING IN ACTION

Using technology responsibly:

Use company computer resources, networks, internet services, and email systems responsibly.

- Comply with all policies, procedures, guides, and the law.
- Use complex passwords and keep passwords safe.
- Never access, store, or transmit anything that's intimidating, obscene, or discriminatory.
- Lock your workstation when stepping away.
- Install security software and updates as directed by Owens Corning.
- Do not interfere with automatic updates.
- Do not use your personal email, personal apps, or social media to conduct company business.
- Never store company information with unapproved internet or cloud services that may not be protected and may be accessed by unauthorized people.

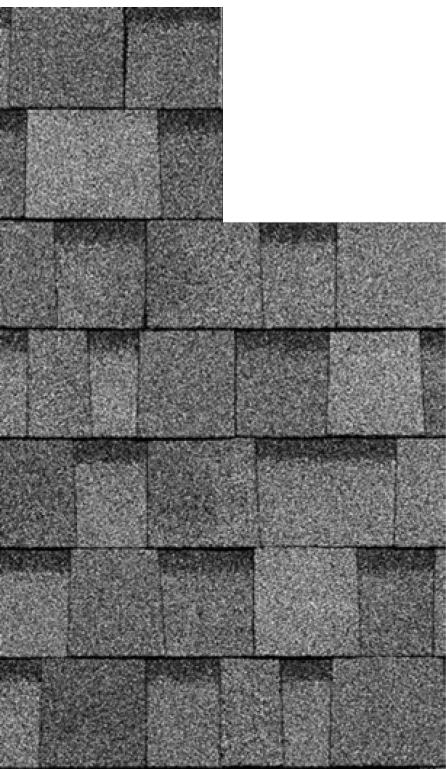
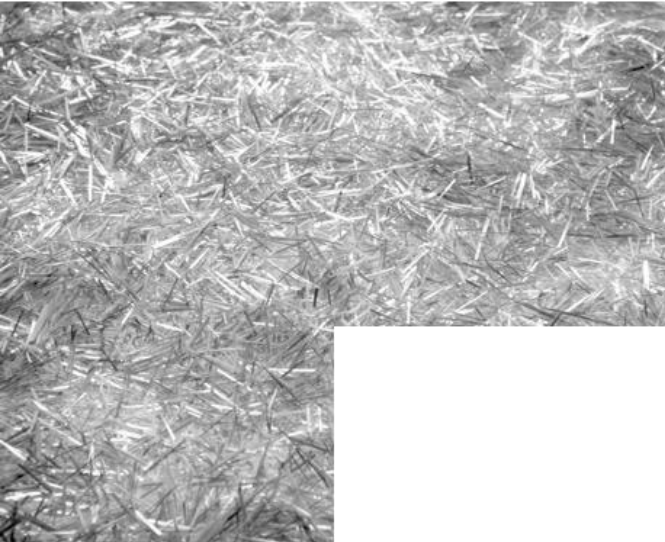


Q: My plant leader wants a security system installed at the plant. Can I pick up a set of cameras at the electronics store and connect them to the plant Wi-Fi?

A: No. If your facility needs any kind of new computer, information systems, networking devices, etc., you should work with GIS to identify an effective and secure solution.

HELPFUL RESOURCES

TOPIC	FOR QUESTIONS ABOUT	HOW TO CONTACT
Safety	Keeping our people and sites safe and injury-free	Safety
Law Department	The Code of Conduct, Business Conduct Policies, laws, and regulations	compliance@owenscorning.com
Information Security	Securing our network and our systems and reporting data breaches	ISsecurity@owenscorning.com
Global Security	Keeping our people, sites, and assets secure	GlobalSecurityTeam@owenscorning.com
Knowledge Security and Data Privacy	Keeping our confidential information, assets, and data secure	KnowledgeSecurity@owenscorning.com Data.Privacy@owenscorning.com
Government Affairs	Political activities, lobbying, government interactions, Owens Corning Better Government Fund	Better.Government.Fund@owenscorning.com
Global Business Services	Questions about travel expenses, gifts, and entertainment, or corporate cards	eT&Esupport@owenscorning.com
Environmental Compliance	Environmental protection, product safety, and marketing claims	sustainability@owenscorning.com
Inclusion & Diversity	Building our culture of appreciation, engaging teams	I&D @ OC
Communications	Answering external questions about Owens Corning	Corporate Affairs



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