Guiding Principles

We are replacing the Return to Workplace Playbook with this COVID-19 Workplace Playbook. With the experience we’ve gained, the protective benefits of vaccines, and other protective measures that reduce risk of transmission, we can work safely in our workplaces and no longer need a phased return to work. We have removed standards that have proven to be ineffective and we are recognizing the importance of managing the pandemic where it happens: at the country or site level.

Partnering for a healthy workplace

Adherence to external and internal requirements

Regional CMT-guided implementation

Accountability for health at work

Clear ongoing dialogue
Dear Colleagues,

We have so much to be proud of in our response to the COVID-19 pandemic. Dow people did their part to keep each other safe. During the first 19 months of the pandemic, about one-third of our colleagues worldwide came to work every day to keep our plants running to meet customer demand. Our crisis management teams met continually to establish and adjust enterprise-wide and regional guidance for swiftly evolving situations.

As two-thirds of Dow people pivoted to working virtually, we strived to maintain a sense of community between our kitchens and basements and sitting rooms and bedrooms. Creating an inclusive environment and culture remained a top priority. We recognized that this was a time of tremendous pressures and anxiety for many Dow people. We made mental health and psychological safety important topics to discuss, backed by resources available to all employees.

As difficult as the pandemic has been, we have learned much, too. We recognized that people’s needs have evolved during this period and that there were ways to work smarter and create a better employee experience. We introduced Design Your Day (DYD) – a versatile model for individuals and teams to create their optimal hybrid between working remotely and coming into the workplace.

This simplified Workplace Playbook reflects the requirements for opening our facilities worldwide in the age of vaccinations, DYD and unpredictable outbreaks of COVID-19. Nobody can predict how this pandemic ends, but we know that Team Dow will travel the road ahead with a spirit of caring, community and collaboration. Together, we will take every step possible to meet the needs of customers and stakeholders, while we unfailingly work to keep each other safe and healthy – physically and psychologically.

Our #DowStrong reputation has been evident through the daily commitment of 36,500 Dow people and our contractor partners to the health and safety of their colleagues during this pandemic. We look back with pride, while looking ahead to a new era. This is our path forward.

Jim Fitterling  
Chairman and Chief Executive Officer
## Updated Key Corporate Standards

_Dow has a duty to protect our workers, and therefore, we will often apply more strict standards than society._

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requirements and protective measures</td>
<td>Are added or removed based on community risk and healthcare availability. Risk levels may change and need to be easily communicated and understood.</td>
</tr>
<tr>
<td>Maintain an inclusive culture</td>
<td>Through behaviors and actions. Diversity, equity, personal choice and accountability, respect for people, and psychological safety are essential.</td>
</tr>
<tr>
<td>Badging into sites and facilities</td>
<td>Is considered confirmation and adherence to all policies. Sites have discretion for additional measures during high-risk circumstances.</td>
</tr>
<tr>
<td>Hand and respiratory hygiene practices</td>
<td>Are important, as is frequent cleaning of shared surfaces, PPE, phones, appliances and other common touch points.</td>
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<tr>
<td>Respect physical distancing expectations</td>
<td>Evaluate space needed in workspaces, control rooms, conference rooms and within vehicles. Stay socially connected.</td>
</tr>
<tr>
<td>Follow vaccination declaration and testing requirements</td>
<td>For daily work, as well as for travel to meetings and events.</td>
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<tr>
<td>Inform Occupational Health</td>
<td>When you have COVID-19 or have been exposed.</td>
</tr>
<tr>
<td>Facial coverings</td>
<td>Could be necessary based on local requirements, situations and circumstances.</td>
</tr>
<tr>
<td>Clearly communicate site policies</td>
<td>For contractors and visitors — it is necessary for everyone to know risk levels and protective measures.</td>
</tr>
<tr>
<td>Communication and dialogue</td>
<td>Are key. Risk-based approach and actions are clearly communicated to understand risk levels, procedures, accountability and expectations.</td>
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_Safety is our number one priority. Please stay focused for your safety and your colleagues’ safety. The health and well-being of you and your colleagues are important. If you see unsafe behaviors, please intervene and/or report to your supervisor._
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## OUR APPROACH

Dow locations will assess risk level for COVID-19 transmission based on community data, namely, case rates and hospital capability. Flags, posters or other tools will be displayed to easily communicate the risk level. The matrix below shows how requirements such as masking, travel or site entry need to be adjusted for the respective risk levels.

Country/site leadership teams will use this matrix as a guide for protective measures and will follow local regulations when more strict. Occupational Health provides input on hospital capability based on reports of available hospital services. Risk levels will be adjusted based on weekly trends and data, and therefore will not change daily.

<table>
<thead>
<tr>
<th>The number of COVID-19 cases per 100,000 people per day in the community</th>
<th>MINIMAL</th>
<th>LOW</th>
<th>MEDIUM</th>
<th>HIGH</th>
<th>VERY HIGH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Isolated clusters only &lt;1 new case</td>
<td>1-9 cases</td>
<td>10 or more new cases AND normal hospital response capability</td>
<td>10 or more new cases AND strained hospital response capability</td>
<td>10 or more new cases AND limited to no hospital response capability</td>
<td></td>
</tr>
</tbody>
</table>

### Personal Health Behaviors
- Hand and cough hygiene; do not travel or enter Dow facility if you have symptoms that suggest COVID-19, unless cleared by a physician

### Masking
- Personal risk decision
- Recommended
- Required for at-risk population*
- All

### Physical Distancing
- Personal risk decision
- Recommended
- Required for at-risk population*
- All and manage workspace capacity

### Site Entry Screening
- No restrictions
- Additional compliance with Dow COVID-19 policies
- Entry COVID-19 screening recommended
- Entry COVID-19 screening required; no visitors allowed

### Isolation/Quarantining
- As specified by public health authorities

### Screening Testing
- Testing may be required based on local circumstances

### Domestic Dow Travel
- No COVID-19 restrictions
- No COVID-19 travel restrictions for fully vaccinated*
- No travel

### International Dow Travel
- No COVID-19 restrictions
- No COVID-19 travel restrictions for fully vaccinated*
- Business critical for fully vaccinated*
- No travel

*At-risk employees (not fully vaccinated or immunocompromised) – see Dow COVID-19 Travel Policy for approval and testing requirements.

### Events and large meetings:
- For non-Dow hosted events, Dow employees who attend are expected to follow the requirements as posted by the host. Travel approval must be addressed per Dow policy. In addition, attendees should follow Dow requirements for the local risk-level, including but not limited to: facial coverings, not attending with potential symptoms or when feeling ill, observing distancing where possible, and practicing hand and cough hygiene.
- For Dow-hosted events (any event where Dow pays the bill), requirements need to be followed that are aligned with the risk in that particular community and which are generally consistent with the Dow workplace. Considerations for distancing, food and drink, group activities and travel approvals are necessary. Anyone hosting an event will need to keep sufficient flexibility in planning to cancel last minute if the community risk level changes.
WORKPLACE PLAN

This is intended to provide insight into essential elements of workplace plans and protective measures.

What remains the same:

• This plan adheres to the Pandemic Principles and key elements of the Corporate Pandemic Crisis Management Plan, including operating at Dow Alert Level 7 for as long as WHO considers COVID-19 a pandemic emergency.
• Maintaining business continuity is a key consideration in managing Dow’s responses and measures for outbreaks. Dow has a duty to protect the workforce and apply more strict standards than communities for some behaviors and circumstances.
• Plans should be consistent with guidelines from international health and infectious disease organizations (e.g., WHO, U.S. and European CDC), and align with local government orders. Local regulations need to be adhered to when they are more stringent.
• Each employee has a responsibility in preventing the spread of respiratory viruses such as SARS-CoV-2 by self-isolating when starting to feel ill or post-exposure, AND following Dow reporting expectations. Rules for returning to work after isolation or quarantine need to be followed.
• Hand and cough/sneeze hygiene, avoiding crowds, physical distancing and mask wearing each provide some protection on their own and provide significant combined protection (Swiss Cheese Model) with a virus that is both spread by droplets and aerosol.
• Local tracking of Dow employee COVID-19 cases for site and regional leadership teams will aid in the management and communication of workplace plans and protocols.

What has changed for Dow:

• Site leadership and country CMTs will more directly rely on local circumstances, regulations and community risk factors to determine protective measures and requirements at their respective locations.
• All locations are welcoming employees back to the workplace where local regulations allow, as long as the local risk level is not “very high.” Dow’s initial COVID-19 Return to Workplace Playbook triggers will no longer be followed.
• Vaccination is the best way for our employees to avoid severe COVID-19 illness*, reduces transmission and helps us maintain business continuity. Fully vaccinated refers to a nation’s Health Authority definition.
• Many countries put fewer restrictions (travel) or requirements (testing or masking) on vaccinated individuals.
• Routine temperature screening is no longer standard unless required locally and/or at the discretion of site leadership.
• Testing may be required based on local circumstances.

*Vaccination reduces the likelihood of severe COVID-19 disease, including hospitalization or death, by anywhere from 5-20 times (end of 2021 data) compared with being unvaccinated, or even natural immunity from prior COVID-19 illness.
INCLUSION AND COVID-19

In society, COVID-19 has created divisiveness. In Dow, let’s practice non-judgement and inclusive behaviors towards one another.

I: Be intentional with information. Refer to official sources and do not be consumed by inaccurate updates born out of fear or panic or misinformation designed to build social media followership.

N: Intervene when you see non-inclusive behaviors.

C: Acknowledge commonalities in this crisis. We need to stand together in solidarity in times like this.

L: Listen and respect different perspectives. Be assertive with your feelings of discomfort or anxiety should the topic be too uncomfortable for you.

U: Watch for unconscious biases. For example, instead of referring to the “unvaccinated,” refer to those employees as “at higher risk for COVID-19 disease.”

S: Ask for support if this situation is causing you fear or anxiety or is hindering your daily function.

I: Be patient with inconveniences that are in place as a part of the precautionary measures such as mask wearing, maintaining physical distancing, reporting high-risk exposure, or working remotely.

O: Provide flexible options to allow employees to design their day for optimal productivity and work-life balance.

N: Acquire the appropriate amount of necessities as and when required. Do not hoard. Hoarding would deprive others who may need them more urgently.

Demonstrating inclusive behaviors to keep ourselves, our families and our communities safe.