

This document contains frequently asked questions around the Dow legal entity changes. There are three sections to reference:

- [General Legal Entity Changes](#)
- [Order and Shipping Changes](#)
- [Document and System Changes](#)

Legal Entity General Legal Entity Changes

1. Why are the Legal Entities changing?

Dow Inc. and affiliated companies have initiated a Legal Entity Rationalization (LER) project to optimize our legal structure and simplify how we transact with our customers.

2. What is a legal entity?

A legal entity is the legal name of a separate organization/company that has legal standing in the eyes of the law. Given that we operate in so many countries around the world, individual entities are set up to establish ownership of the business we conduct in that area. That way, we can operate as efficiently as possible with the legal capacity to enter agreements and contracts, assume obligations, etc.

3. Will Dow be making other legal entity name changes in the future, and when?

There is a long-term strategy to streamline legal entities within Dow. Apart from legal entity changes that are being communicated for later in 2023, in the event there are further changes, we will provide advance notification to allow you to prepare for those changes.

4. How do I know which legal entities pertain to me?

The customer communication provided contains the current and corresponding future sales or site legal entity name for the applicable customers. The cross-reference file is available on the external website of www.LearnAboutDowLE.com.

5. Are all Dow legal entities impacted by this legal entity change?

No. Not all Dow legal entities you do business with today will be impacted by this rationalization.

6. What else will change as a result of these entities?

There will be minimal change in other areas of our business as a result of these legal entity changes.

7. When will I receive additional information?

You should have received the first letter to customers that were impacted by the Legal Entity changes in June 2023. A secondary communication will be sent to you (targeted for July of 2023) outlining your impact and actions. You can always visit www.LearnAboutDowLE.com. Your Dow representative will work with you on the changes to the scope of legal entities that impact you.

8. Who are the primary points of contact for the customers for the change?

The customer's local key account manager is their primary source of information for upcoming changes. This will be communicated in close contact and alignment with the appropriate customer service representative and receivable specialist.

Ordering & Shipping Changes

9. Does this mean the locations of the manufacturing sites or product specifications are also changing?

Manufacturing site locations and product specifications will not change.

10. How will open customer orders be affected by this change (e.g. orders entered prior to shipping recess date that will be delivered after September 2023)?

Open orders may be impacted if there was a legal entity change. The customer may need to adjust the vendor on the order and resubmit. This is a customer decision based on the flexibility of their system.

11. Should customers continue sending payments during the system outage?

Customers should continue sending payments as usual during the system outage to avoid late payments. They should follow the instructions on their invoices.

12. If I have product that shipped and invoiced before shipping recess date, but payment is not due until afterwards, who is the check made payable to?

Please remit payment based on the instructions on the invoice.

13. Will there be changes to my customer service or local sales contacts?

If changes occur with your current sales representative or customer service contact, you will be notified in advance and provided the contact information.

14. What happens to my credit limit change?

Any change to a credit limit would be a function of our standard business review practices and a customer's payment history.

15. Will there be a transaction and shipping recess or a blackout associated with this legal entity change?

For your planning purposes, legal entity changes are targeted to occur in September 2023. To ensure a seamless transition, a transaction and shipping recess for the impacted legal entities will occur in the days leading up to effective date. The finalized timing for the transaction and shipping recess will be shared in a second communication targeted for July of 2023. Please work with your customer service representatives during any blackout period.

16. Will all Dow products be impacted by the transaction and shipping recess or blackout period associated with this legal entity change?

No. Only products associated with the legal entity changes will be impacted. Please work with your customer service or sales account representatives for detailed information relating to your Dow products.

Document & System Changes

17. What are the addresses for the new legal entities?

The final addresses of the new legal entities have been provided in the customer communication containing the current and corresponding future sales or site legal entity name for the applicable customers. The cross-reference file is available on the external website of www.LearnAboutDowLE.com.

18. Will there be a change in the VAT registrations?

The VAT number is likely to change, information has been provided in the customer communication.

19. Will there be a change in the TAX number?

The TAX number is likely to change, information has been provided in the customer communication.

20. Will there be a change in the bank account numbers?

The bank account numbers will change, information has been provided in the customer communication.

21. Will contracts be updated/changed?

Yes, contracts will move from a previous legal entity to the newly-aligned legal entity. If contracts were impacted, this process has been managed through a separate notification.

22. Will there be updates to tax documents and bank confirmation letters?

Yes. For updated documents please work with your accounts receivable specialist.

23. Will there be an update to DUNS/TIN-number?

Yes. The DUNS/TIN-number is likely to change, information has been provided in the customer communication.

24. Should customer Purchase Orders be updated?

Customers should plan to submit POs after September 2, 2023, with the new legal entity name and work with their customer service representative to update the PO on the order.

25. Will there be any effect to credit notes?

There should not be any impact to credit notes, but please reach out to your local contact for verification.

26. Are vendor codes I have assigned changing?

It depends on how you assign vendor codes at your company. If the vendor code you have designated for is based on a location or another factor, please let us know and we will work with you to determine if changes are needed.

27. Should I be aware of any other paperwork that has changes?

Yes, additional paperwork that is tied to our SAP system and aligns with the legal entity changes will be impacted. Detailed impacts to the paperwork you receive will be shared in the secondary communication targeted for July 2023. Paperwork changes may include SDS, Labels, etc.