October 2023

Subject: Notification of Legal Entity Changes

Dear Valued Ariba Supplier,

Dow has initiated a new legal entity structure for certain infrastructure assets across several U.S. Gulf Coast sites. With these changes, a Dow legal entity with which you are currently doing business will change with regards to transactions and invoicing documentation. Please note that not all Dow legal entities you do business with today will be impacted.

For your planning purposes, Purchase Order (PO) changes are targeted to occur on November 1st, 2023. To ensure a seamless transition, a **transaction and receiving recess for the *impacted* legal entities** is targeted to begin on October 29th, 2023, and conclude on November 2nd, 2023. Transactions and shipment schedules for all other Dow products will not be impacted during this recess period.

If you receive a new replacement PO via Ariba due to the legal entity changes, please ensure all necessary documents, such as order confirmations, advanced shipment notices, service entry sheets, and invoices for the new PO are submitted within Ariba. Beginning on November 2nd, 2023, invoices for goods delivered prior to November 2nd, 2023 must be submitted to Dow as a paper invoice. Please review the Dow Invoicing Requirements list on the supplier website to identify the correct Dow location to submit your invoice. Goods delivered after November 1st, 2023, must be invoiced using Dow's Ariba Network.

We are sharing this with you now so you can prepare for the upcoming changes, inform appropriate individuals within your organization, and begin any required system adjustments. Please reference our New Legal Entity Structure - Suppliers| Work With Us | Dow Corporate site to review the legal entities that are changing and those that will impact you, as well as other helpful information, including *frequently asked questions* and a *contact us* section.

We appreciate your support and are committed to making this transition as seamless as possible.

Sincerely,

Dow