

**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.

**Which legal entity is affected?**

This legal entity change affects your relationship with Dow Olefinverbund GmbH.

**Why is the legal entity changing?**

The legal entity change is part of a global initiative to analyze Dow's infrastructure areas around the world to best position them for the future. As part of this initiative, Dow has decided to transfer the industrial park infrastructure and infrastructure services division at the Schkopau and Böhlen sites in Germany into a separate legal company. Consequently, Dow will move non-product producing assets from the Dow Olefinverbund GmbH entity into the newly created Dow InduServ SB entity.

**When will I receive additional information?**

You will receive additional information ~30 days before the effective date for each in-scope location to notify you of the specific changes and that everything is on schedule.

**Who can I contact in case of questions?**

Please see the [Contact Us](#) page.

**Will there be a Transactional/Receiving Holiday, or a blackout associated with this legal entity change?**

To ensure a seamless transition, a **transaction recess for the impacted legal entity** will occur. The starting date of the transactional recess will be April 27, 2025, and will conclude on May 1, 2025.

**What is the address for the updated legal entity?**

InduServ SB GmbH & Co. KG  
Strasse B 13  
06258 Schkopau, Germany

Dow Invoicing Requirements (<https://corporate.dow.com/content/dam/corp/documents/supplier/913-00009-01-dow-invoicing-requirements.pdf>) provides information on how to submit your invoice, including invoicing email address.

**Will there be a change in the VAT registrations?**

The VAT number for InduServ SB GmbH & Co. KG will be DE342529329. The VAT number for Dow Olefinverbund GmbH and INDUSTRIENETZGESELLSCHAFT SCHKOPAU MBH will remain unchanged. There will not be a VAT number for INDUSERV ST ANLAGENVERWALTUNG GMBH.

**Will there be a change in the TAX number?**

The tax number for InduServ SB GmbH & Co. KG will be 112/113/10202 and the tax number for INDUSERV ST ANLAGENVERWALTUNG GMBH will be 43/207/31807. The tax number for Dow Olefinverbund GmbH and INDUSTRIENETZGESELLSCHAFT SCHKOPAU MBH will remain unchanged.

**What will happen to my open purchase order transactions with Dow that are now changing to another legal entity?**

Purchase orders where goods and/or services will be delivered after the effective date will be canceled and a replacement purchase order will be created in the receiving legal entity. A purchase order cross reference file will be available on the [supplier website](#) during the week of the effective date. You will need to reference the new purchase order in your documents.

**What will happen to my open invoices with Dow that are now changing to another legal entity?**

If the goods and/or services have already been received prior to standup, your invoice will be paid against the original purchase order; no need to submit a different invoice.

Open invoices for purchase orders where goods and/or services will be delivered after the effective date will be cancelled and a replacement purchase order will be created in the receiving legal Entity. A purchase order cross reference file will be available on the [supplier website](#) during the week of the effective date. You will need to reference the new purchase order number in your invoices/documents.

**Is there a grace period for each country to accept invoices to the former legal entity name?**

Invoices billed to Dow Olefinverbund GmbH can be accepted through standup. After this grace period is complete, follow the return to vendor process.

**Exception:** Ariba – invoices that come in through Ariba with the incorrect company code will be returned to the vendor and the vendor will need to send in a paper or PDF invoice.

**Why did my invoice get returned?**

The return to vendor letter will detail the reason why the invoice is being returned. Some examples of why an invoice is returned to a vendor include: invoice is addressed to the incorrect legal entity, invoice is missing correct tax, invoice is missing a valid purchase order or reference, or the purchase order is paid in full.

**Will the regulatory status of the products I purchase change?**

The current compliance status for all products will not change. REACH compliance status will not change. Different and/or additional REACH registration numbers may appear on the product Safety Data Sheet.

**The payments to my company are made via Evaluated Receipt Settlement. Will there be any impact after the implementation?**

The current ERS process for invoicing includes a daily and monthly report on the goods or services provided by your company to Dow and/or its affiliates. Based on that report, the payment to your company is settled automatically. During the week of go-live, you will receive the last ERS monthly report indicating the last payment that will be processed by the current entity. This will include all purchase orders that have been administratively received by Dow before go-live. This payment will be processed automatically using the ERS process, following the standard payment terms that are being used for your payments. Please ensure any discrepancies based upon the daily ERS reports are communicated to Dow in a timely manner to ensure the accuracy of the payments. For purchase orders received from the new legal entity, you will receive new daily and monthly reports based upon the transactions done after implementation.