



Dow 2024 CDP Corporate Questionnaire

Contents

Contents	1
C1. Introduction	8
(1.3) Provide an overview and introduction to your organization.	8
(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.	9
(1.5) Provide details on your reporting boundary.	9
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	10
(1.8) Are you able to provide geolocation data for your facilities?	11
(1.8.1) Please provide all available geolocation data for your facilities.	12
(1.22) Provide details on the commodities that you produce and/or source.	14
(1.24) Has your organization mapped its value chain?	15
(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?	16
(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?	17
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	18
(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?	18
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	19
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	19
(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	19
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	23
(2.3) Have you identified priority locations across your value chain?	23
(2.4) How does your organization define substantive effects on your organization?	24
(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	26
(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	26
C3. Disclosure of risks and opportunities	31
(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?	31
(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.	32
(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.	43
(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?	45

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?.....	51
(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.	52
(3.5.3) Complete the following table for each of the tax systems you are regulated by.	54
(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?	56
(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?	57
(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.	57
(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.	65
C4. Governance	68
(4.1) Does your organization have a board of directors or an equivalent governing body?.....	68
(4.1.1) Is there board-level oversight of environmental issues within your organization?	68
(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.	69
(4.2) Does your organization's board have competency on environmental issues?.....	74
(4.3) Is there management-level responsibility for environmental issues within your organization?	76
(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).	76
(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?.....	85
(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	86
(4.6) Does your organization have an environmental policy that addresses environmental issues?	88
(4.6.1) Provide details of your environmental policies.	88
(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?.....	90
(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?	90
(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?.....	92
(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.....	103
(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	111
C5. Business strategy	114
(5.1) Does your organization use scenario analysis to identify environmental outcomes?	114
(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.	114
(5.1.2) Provide details of the outcomes of your organization's scenario analysis.	125
(5.2) Does your organization's strategy include a climate transition plan?	128
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?	132
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.	132
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	138

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?.....	139
(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.....	139
(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	141
(5.5.3) Provide details of your organization’s investments in low-carbon R&D for chemical production activities over the last three years.....	141
(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?	142
(5.10) Does your organization use an internal price on environmental externalities?	142
(5.10.1) Provide details of your organization’s internal price on carbon.....	142
(5.10.2) Provide details of your organization’s internal price on water.....	144
(5.11) Do you engage with your value chain on environmental issues?.....	147
(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?.....	148
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	151
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?	153
(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.	155
(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.....	161
(5.11.8) Provide details of any environmental smallholder engagement activity.....	166
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.....	167
(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?	180

C6. Environmental Performance - Consolidation Approach 182

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.	182
---	-----

C7. Environmental performance - Climate Change 185

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?.....	185
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?.....	185
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.....	185
(7.3) Describe your organization’s approach to reporting Scope 2 emissions.	185
(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.....	186
(7.5) Provide your base year and base year emissions.....	187
(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?.....	192
(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?.....	194
(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions. ..	195
(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.....	205
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	209

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	210
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	211
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	213
(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.....	214
(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.	215
(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).....	216
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.....	218
(7.17.1) Break down your total gross global Scope 1 emissions by business division.	226
(7.17.2) Break down your total gross global Scope 1 emissions by business facility.	227
(7.17.3) Break down your total gross global Scope 1 emissions by business activity.....	236
(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.	236
(7.20.2) Break down your total gross global Scope 2 emissions by business facility.	237
(7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.	243
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.....	244
(7.25) Disclose the percentage of your organization’s Scope 3, Category 1 emissions by purchased chemical feedstock.	245
(7.25.1) Disclose sales of products that are greenhouse gases.	246
(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?.....	247
(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?.....	248
(7.30) Select which energy-related activities your organization has undertaken.	248
(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.....	248
(7.30.3) Report your organization’s energy consumption totals (excluding feedstocks) for chemical production activities in MWh.....	250
(7.30.6) Select the applications of your organization’s consumption of fuel.	253
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	253
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.....	258
(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.	260
(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.	261
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.....	290
(7.31.1) Disclose details on your organization’s consumption of feedstocks for chemical production activities.	302
(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.	306
(7.39) Provide details on your organization’s chemical products.....	308

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.....	314
(7.52) Provide any additional climate-related metrics relevant to your business.....	315
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.....	316
(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.....	326
(7.54.3) Provide details of your net-zero target(s).....	333
(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.....	335
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.....	335
(7.55.3) What methods do you use to drive investment in emissions reduction activities?.....	338
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?.....	340
(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.....	340
(7.79) Has your organization canceled any project-based carbon credits within the reporting year?.....	347
(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.....	347

C8. Environmental performance - Forests 350

(8.1) Are there any exclusions from your disclosure of forests-related data?.....	350
(8.2) Provide a breakdown of your disclosure volume per commodity.....	350
(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.....	350
(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.....	352
(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.....	352
(8.5) Provide details on the origins of your sourced volumes.....	352
(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?.....	354
(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year..	354
(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.....	355
(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.....	358
(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.....	359
(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.....	360
(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.....	361
(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.....	361
(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.....	362
(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.....	365
(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.....	365
(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.....	366

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain? 367

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details..... 367

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals? 368

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation..... 368

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year..... 369

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in..... 376

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains? 377

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains..... 377

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection? 378

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s)..... 378

C9. Environmental performance - Water security..... 383

(9.1) Are there any exclusions from your disclosure of water-related data? 383

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored? 383

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?..... 389

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change..... 391

(9.2.7) Provide total water withdrawal data by source..... 392

(9.2.8) Provide total water discharge data by destination..... 396

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge..... 398

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year..... 402

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?..... 403

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year..... 404

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified? 419

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member? 422

(9.5) Provide a figure for your organization’s total water withdrawal efficiency..... 422

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector..... 422

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority? 428

(9.13.1) What percentage of your company’s revenue is associated with products containing substances classified as hazardous by a regulatory authority? 428

(9.14) Do you classify any of your current products and/or services as low water impact? 428

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	429
(9.15.2) Provide details of your water-related targets and the progress made.....	430
C10. Environmental performance - Plastics.....	439
(10.1) Do you have plastics-related targets, and if so what type?	439
(10.2) Indicate whether your organization engages in the following activities.	439
(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.	442
(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.	442
(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.....	442
(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.....	443
(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.	443
C11. Environmental performance - Biodiversity.....	444
(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	444
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	444
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?.....	444
C13. Further information & sign off	446
(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?	446
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	446
(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.	448
(13.3) Provide the following information for the person that has signed off (approved) your CDP response.....	449

C1. Introduction

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Publicly traded organization

(1.3.3) Description of organization

Dow (NYSE: DOW) combines global breadth; asset integration and scale; focused innovation and materials science expertise; leading business positions; and environmental, social and governance (ESG) leadership to achieve profitable growth and deliver a sustainable future. The Company's ambition is to become the most innovative, customer centric, inclusive and sustainable materials science company in the world. Dow's portfolio of plastics, industrial intermediates, coatings and silicones businesses delivers a broad range of differentiated, science-based products and solutions for its customers in high-growth market segments, such as packaging, infrastructure, mobility and consumer applications. Dow operates 98 manufacturing sites in 31 countries and employs approximately 35,800 people. Dow delivered net sales of approximately \$44.6 billion in 2023. Dow's major manufacturing sites are located in Argentina, Brazil, Canada, China, Germany, The Netherlands, Spain, Thailand, United Kingdom, and the United States.

Our portfolio includes six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics (Hydrocarbons & Energy and Packaging and Specialty Plastics), Industrial Intermediates & Infrastructure (Industrial Solutions and Polyurethanes & Construction Chemicals), and Performance Materials & Coatings (Coatings & Performance Monomers and Consumer Solutions). This report is a combined report being submitted by Dow Inc. and The Dow Chemical Company and its consolidated subsidiaries ("TDCC" and together with Dow Inc., "Dow" or the "Company"). Dow supports the Paris Agreement and is committed to achieving its goal of keeping global temperature rise well below 2 °C and to pursue efforts to limit the increase to 1.5 °C. As both a major user of energy, as well as a producer of technologies that are essential to a lower-carbon future, we have a responsibility to act. Water is Dow's largest dependency on nature. Dow recognizes that every site and every business is accountable for water, and certain watersheds require additional measures to address specific water-stress challenges. Dow is committed to no deforestation or conversion of natural ecosystems in its direct operations. Dow follows forest management practices to ensure that our timber commodities are compliant with local regulations and have source traceability.

As a tangible demonstration of our commitment to climate protection, Dow has the following targets:

- By 2025, As part of our World Leading Operation goal, Dow will reduce the freshwater intake intensity at key water stressed sites by 20%. Dow's blueprint on sustainable watershed management establishes how to create a path to addressing water scarcity.*
- By 2025, Dow will obtain 750 MW of its power demand from renewable sources. In 2023, we continued to source more than 1,000 megawatts (MW) renewable power for our sites enabling approximately 53% of our purchased electricity to come from renewable sources.*
- By 2025, Dow will reach 70% FSC certification for both wood and charcoal commodities produced and purchased within our silicon operations in Brazil, the only location Dow that purchases timber-related raw materials. Dow will continue this commitment to 2030 with a target of 100% FSC certification.*
- By 2030, Dow will reduce its net annual GHG emissions by 5 million metric tons vs. our 2020 baseline (15% reduction). Demonstrating progress toward the 2030 target, Dow intends to reduce emissions by approximately 2 million metric tons by 2025.*
- By 2050, Dow intends to be carbon neutral (Scope 1+2+3 plus product benefits).*

To align senior leadership across Dow's businesses and drive climate related initiatives, Dow has a Climate Steering Team (CST) which includes executives from Dow businesses and functions. The CST supervises the Carbon Program Management Office and the Water & Nature Program Management Office. Together these

Program Management Offices are responsible for assessing and managing climate-related risks and opportunities, including reducing Scopes 1+2+3 greenhouse gas emissions; developing products, technologies and business models to address customers' carbon-related needs; developing actions to address water usage in water-stressed areas; supporting new technology development to improve greenhouse gas emissions and to advance water and nature resource management; improving metric tracking and reporting; and developing and executing actions to deliver committed targets.

Dow supports CDP's efforts to promote the measurement, management, reporting, and reduction of greenhouse gas emissions. Dow recently released its 2023 INtersections Progress Report. Along with the 2023 INtersections Progress Report, Dow views the opportunity to report to CDP as a key mechanism for it to report its progress as it relates to climate. More information on Dow can be found at www.dow.com.

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2023

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

3 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

3 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

3 years

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

Bond (10Y): US260543DJ91 (30Y): US260543DK64

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

US2605571031

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

260557 103

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

DOW

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

BHXCF84

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

(Dow Inc.): 5493003S21INSLK2IP73

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

117063457

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> Yes, for some facilities	<i>Location provided for Dow's Key Water Stressed Sites.</i>

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

BAHIA BLANCA, ARG

(1.8.1.2) Latitude

-38.7144

(1.8.1.3) Longitude

-62.2674

(1.8.1.4) Comment

Bahia Blanca, ARG is one of six Dow sites identified as Key Water Stressed Sites.

Row 3

(1.8.1.1) Identifier

TARRAGONA, ESP

(1.8.1.2) Latitude

41.12

(1.8.1.3) Longitude

1.24

(1.8.1.4) Comment

Tarragona, ESP is one of six Dow sites identified as Key Water Stressed Sites.

Row 4

(1.8.1.1) Identifier

SEADRIFT, TX

(1.8.1.2) Latitude

28.415

(1.8.1.3) Longitude

-96.7133

(1.8.1.4) Comment

Seadrift, TX is one of six Dow sites identified as Key Water Stressed Sites.

Row 5

(1.8.1.1) Identifier

FREEPORT, TX

(1.8.1.2) Latitude

28.9539

(1.8.1.3) Longitude

-95.3594

(1.8.1.4) Comment

Freeport, TX is one of six Dow sites identified as Key Water Stressed Sites.

Row 6

(1.8.1.1) Identifier

TERNEUZEN, NLD

(1.8.1.2) Latitude

51.3381

(1.8.1.3) Longitude

3.8275

(1.8.1.4) Comment

Terneuzen, NLD is one of six Dow sites identified as Key Water Stressed Sites.

Row 7

(1.8.1.1) Identifier

(1.8.1.2) Latitude

51.39

(1.8.1.3) Longitude

11.9851

(1.8.1.4) Comment

Dow Central Germany, DEU is one of six Dow sites identified as Key Water Stressed Sites.

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

Produced and sourced

(1.22.2) Commodity value chain stage

Select all that apply

Production

Processing

Trading

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

107

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

No

(1.22.11) Form of commodity

Select all that apply

- Sawn timber, veneer, chips
- Softwood logs
- Other, please specify :Charcoal

(1.22.12) % of procurement spend

Select from:

- 1-5%

(1.22.13) % of revenue dependent on commodity

Select from:

- 1-10%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

- Yes, disclosing

(1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

- No

(1.22.19) Please explain

Dow produces silicon metal using charcoal and woodchips. As part of our Natural Resources Operation, we own land in Brazil, located in the states of Minas Gerais and Pará. In total, we own a total of 54,931 hectares, of which 9,851 are used for operation and 45,080 are set aside as conserved native forest area. Our farm in Pará operates the charcoal production and holds Forest Stewardship Council (FSC) certification. In Minas Gerais, we have smaller eucalyptus plantations farms for woodchips production, which were not FSC certified in 2023 These farms are located in the Amazon biome in Pará and in the Cerrado and Mata Atlantica biomes in Minas Gerais. We have not converted any natural ecosystems on any of our farms in the last five years, including 2023.

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- Tier 3 suppliers

(1.24.6) Smallholder inclusion in mapping

Select from:

- Smallholders relevant and included

(1.24.7) Description of mapping process and coverage

Supply chain mapping is emerging as a key tool to understand how the products we procure are produced and distributed. Our process involves a blend of desktop research and direct outreach to suppliers, building towards a comprehensive understanding of our supply chain. We're also exploring how IT tools can enhance our mapping capabilities. Through supply chain mapping, we've gained insights into potential risks in our upstream value chain, allowing us to develop strategies to minimize and mitigate impacts. Similarly, mapping our downstream value chain has helped us understand key topics such as Scope 3 emissions related to sold product processing, transport, use, and end-of-life, ensuring we consider all stages of our product lifecycle and their potential impacts. Supply chain mapping also enables us to engage directly with suppliers on compliance issues such as conflict minerals, deforestation, and biodiversity. This engagement is crucial for aligning our supply chain with Dow's commitment to sustainability. Looking ahead, Dow aims to expand our supply chain mapping coverage.

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

- Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain
- End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

- Other, please specify :Dow is using statistical information to estimate the End-of-life for products in the value chains we participate in. The available information varies by sector and source.

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

26-50%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

Tier 2 suppliers

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The Company has a fiduciary responsibility to its stakeholders to manage short term performance. This responsibility has both quarterly and yearly components.

Medium-term

(2.1.1) From (years)

5

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The Company monitors market trends, and external forces that are expected to present opportunities or be disruptive to Dow. Manufacturing processes, assets and product portfolios are adjusted based on these trends.

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:

No

(2.1.3) To (years)

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The chemical industry is capital intensive with long-lasting assets and highly valuable intellectual property. All major investment decisions, portfolio reviews, acquisitions and divestitures are reviewed in the light of long-term trends, opportunities and threats (10-30 years). Those reviews consider evolution of global trends in regulation, climate change, energy and raw material markets, and consumer demands. In addition, a long-term outlook is used to identify opportunities to design new solutions which enable lower carbon for the systems and value chain that our products touch.

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change
- Forests

- Water
- Plastics
- Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local
- Not location specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- IBAT for Business
- LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- WRI Aqueduct
- WWF Water Risk Filter

Enterprise Risk Management

- Enterprise Risk Management

International methodologies and standards

- IPCC Climate Change Projections
- Life Cycle Assessment

Other

- External consultants
- Internal company methods
- Materiality assessment
- Partner and stakeholder consultation/analysis
- Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- Drought
pluvial, ground water) Flood (coastal, fluvial,
- Wildfires
- Heat waves
- Cold wave/frost
- Cyclones, hurricanes, typhoons

Chronic physical

- Water stress
patterns and types (rain, hail, snow/ice) Changing precipitation
- Groundwater depletion
- Increased severity of extreme weather events

- Water availability at a basin/catchment level
- Seasonal supply variability/interannual variability

Policy

- Carbon pricing mechanisms
- Regulation of discharge quality/volumes
- Statutory water withdrawal limits/changes to water allocation

Market

- Availability and/or increased cost of certified sustainable material

Reputation

- Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

- Transition to lower emissions technology and products
- Transition to water efficient and low water intensity technologies and products

Liability

- Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> NGOs | <input checked="" type="checkbox"/> Regulators |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities |
| <input checked="" type="checkbox"/> Employees | |
| <input checked="" type="checkbox"/> Investors | |
| <input checked="" type="checkbox"/> Suppliers | |

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

(2.2.2.16) Further details of process

The evaluation of risks and opportunities is integrated into a multidisciplinary company-wide risk management process, known as Enterprise Risk Management (ERM). The ERM process identifies significant or major risks to the company and develops action plans to modify or mitigate risks and capitalize on opportunities. The ERM process is an enterprise-wide, cross-functional assessment that identifies, assesses, manages, and mitigates risk on an ongoing basis utilizing a broad range of data, both internal and external to Dow, covering all value chain stages (direct operations, upstream, and downstream). A member of the leadership team is assigned and accountable for managing each identified risk. While ERM covers all time horizons (short-term, medium-term, and long-term), risks are categorized based on the potential impact and likelihood of a significant event happening within the next five years (short-term). Key risks, including short- and medium-term risks, and emerging risks are also evaluated more than once a year at meetings of the Committees and Board.

Enterprise risks are evaluated quarterly with the Controllers team and disclosure counsel. Principal risks that may negatively impact the future results of the Company are reviewed at least quarterly with the Audit Committee and

full Board. All remaining low impact risks that are identified are reviewed at least on an annual basis. In addition to our ERM process, which includes a long-term (2050) risk analysis, Dow also utilizes a robust scenario analysis to assess the long-term materiality and magnitude of the impact of climate-related risks and opportunities. Scenarios are used to evaluate both physical and transition risk and are particularly useful in evaluating the potential and impact of emerging risks. Details on our completed scenario analysis can be found in questions 5.1.1 and 5.1.2 of this report. The Board is responsible for overseeing the Company's impacts to the economy, environment and people, including the Company's mission and values; operational and financial performance; sustainability targets; inclusion and diversity initiatives; ensuring transparency and accountability; and enterprise risk management.

The Company regularly engages stakeholders and establishes collaborative partnerships to continue progress on Dow's environmental, social and governance priorities and build a clearer understanding of the complex global challenges and local conditions in the countries where the Company does business. Stakeholders include customers, suppliers, current and prospective employees, community advisory panels, societal organizations, regulators, shareholders and investors. The Company also brings in diverse perspectives and guidance through the Sustainability External Advisory Committee (SEAC) and Science and Technology Advisory Council. This feedback, as well as stockholder support at the last annual meeting, is carefully considered when reviewing business, financial, operational, governance and compensation profiles and practices.

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

	Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed	Description of how interconnections are assessed
	Select from: <input checked="" type="checkbox"/> Yes	<i>Interconnections between environmental dependencies, impacts, risks, and/or opportunities are reviewed by management as applicable and as needed.</i>

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

- Yes, we are currently in the process of identifying priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

- Areas important for biodiversity

Locations with substantive dependencies, impacts, risks, and/or opportunities

- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to forests
- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water
- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Identifying and prioritizing locations across our value chain is important to effectively address nature-related issues and ensure operational stability. Dow's approach is centered around focusing on areas with ecosystems whose current and future health and resilience are challenged. Our process to identify these priority locations involves a combination of desktop research and value chain engagement. We leverage our extensive internal data on purchases and sales as a starting point. This data provides us with valuable insights into the supplier's location and what we purchased, as well as the types of sold products and the location of their sales. We've made efforts to understand which materials, sectors, and locations have the highest risks. To do this, we utilize IT tools and industry data, alongside the expertise of our internal subject matter experts. This comprehensive approach allows us to focus on areas where action is needed most urgently, maximizing the potential for positive impacts. By identifying areas with ecological sensitivity, as well as areas where Dow has substantive dependencies, impacts, risks, and opportunities related to nature, we can ensure that our operations and value chain align with our commitment to sustainability and resilience. Looking ahead, Dow will continue to refine and expand our process for identifying priority locations in our value chain.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

- No, we have a list/geospatial map of priority locations, but we will not be disclosing it

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Other, please specify :Cost of raw materials, impact on operating cost (e.g., energy costs, costs of complying with regulation), cost of investment in new technology to reduce emissions or water use, impact to the price at which products can be sold, impact as a result.

(2.4.3) Change to indicator

Select from:

- Absolute decrease

(2.4.5) Absolute increase/ decrease figure

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

Definition of substantive impact: Dow assesses climate risks based on the potential impact (magnitude of impact) and likelihood of a significant event occurring within the next five years (time horizon). Dow's periodic climate scenario analysis considers a longer time frame (currently to 2050) for magnitude of impact. When assessing whether a risk or opportunity is substantive, Dow evaluates impacts related to factors such as the cost of raw materials, impact on operating cost (e.g., energy costs, costs of complying with regulation), cost of investment in new technology to reduce emissions or water use, impact to the price at which products can be sold, impact as a result of potential lost sales, or in the case of opportunities, market share gained, etc. In addition, there could be impacts that need to be considered that are not yet able to be quantified in a concrete manner (for example, reputational impact of certain risks is more difficult to quantify) but could still be important for discussion due to a variety of factors

Description of the quantifiable indicators used to define substantive impact: For a risk to be considered substantive by Dow it needs to either have a high likelihood of occurring in the next 5 years and a greater than \$50MM financial impact or medium likelihood of occurring in the next 5 years and a greater than >\$1B impact to Dow.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Market share

(2.4.3) Change to indicator

Select from:

- Absolute increase

(2.4.5) Absolute increase/ decrease figure

50,000,000

(2.4.6) Metrics considered in definition

Select all that apply

- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

Definition of substantive impact: Dow assesses climate risks based on the potential impact (magnitude of impact) and likelihood of a significant event occurring within the next five years (time horizon). Dow's periodic climate scenario analysis considers a longer time frame (currently to 2050) for magnitude of impact. When assessing whether a risk or opportunity is substantive, Dow evaluates impacts related to factors such as the cost of raw materials, impact on operating cost (e.g., energy costs, costs of complying with regulation), cost of investment in new technology to reduce emissions or water use, impact to the price at which products can be sold, impact as a result of potential lost sales, or in the case of opportunities, market share gained, etc. In addition, there could be impacts that need to be considered that are not yet able to be quantified in a concrete manner (for example, reputational impact of certain risks is more difficult to quantify) but could still be important for discussion due to a variety of factors

Description of the quantifiable indicators used to define substantive impact: For a risk to be considered substantive by Dow it needs to either have a high likelihood of occurring in the next 5 years and a greater than \$50MM financial impact or medium likelihood of occurring in the next 5 years and a greater than 1B impact to Dow.

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Dow's surface water protection standard defines the policy and processes that identify and classify water pollutants with potential impacts to watershed/ecosystems or human health. This applies to all surface drainage at every site. The UN Globally Harmonized System, which includes physical, health and environmental hazards is used to classify and label all chemicals. The potential pollutants include the following major categories: organic pollutants, pathogens (ex. cyanobacteria), suspended solids, inorganic pollutants (ex. metals), thermal pollution and others. The following control measures must be documented: description/map of site drainage areas with the classified pollutant, method of identification of potential pollutants and plastic in site drainage areas (ex. visual identification of pollutants by sheen), method to identify acceptable off-site surface water drainage pollutant levels (ex. drinking water quality limits), methods or procedures to contain or manage pollutants on site and methods or procedures to treat drainage. Every site abides by specific discharge permits. Authorities set standards based on national or supranational regulation. Effluent standards are set on pollutant properties and current capacity of the receiving water body. Dow's Environmental Technology Center and Operations Regulatory Services assist with the implementation of the standard including analytical methods/metrics/ indicators for the potential pollutants, training and auditing.

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

- Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

In 2017, the World Health Organization (WHO) carried out a study involving 100 countries and 275 national standards relating to wastewater effluent quality requirements. The study established the five most common groups of pollutants in wastewater as being organics, nutrients, pathogens, chemicals, and solids, with organics being the category most frequently monitored. Organic contamination is one category of pollution that needs to be monitored in wastewater due to its significance. The most frequently used analysis technique is Biochemical Oxygen Demand (BOD) while many regulations permit the use of other methods such as Chemical Oxygen Demand (COD) and Total Organic Carbon (TOC) for the evaluation of organic contamination. Each region or country's governing body establishes acceptable emission limits of organic contamination in wastewater discharge. TOC can be a limiting factor in algae and/or bacterial growth. An excess of TOC can lead to algae and/or bacterial growth resulting in the usage of oxygen from the waterway. Therefore, an excess of TOC is a contributing factor in the loss of oxygen for other aquatic species. BOD is also monitored to understand the oxygen. All sites manage their wastewater discharges to the level required in their permit. These permit values are based on the units determined by the regulatory agency involved and can be Chemical Oxygen Demand (COD), Total Organic Carbon (TOC) or Biological Oxygen Demand.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations
- Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Water recycling
- Resource recovery
- Upgrading of process equipment/methods
- Reduction or phase out of hazardous substances
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems
- Requirement for suppliers to comply with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

The procedures selected manage the potential impacts of organic compounds. Our Environmental Expertise Group, Global E, H&S Technology Center and Environmental Technology Center are responsible to define within the Operating Discipline Management Systems (ODMS) for each site the operating standards and practices with respect to water discharges. The site's specific ODMS and permitted limits on organic compounds ensure that the site meets or exceeds the water quality established by regulatory agencies (local, national, and international) and prevents any accidental release of organic compounds. To ensure that our water discharge quality exceeds the permitted values, we collect, monitor and report water discharge quality indicators required by law. Reusing water

to minimize water withdrawal and therefore emissions is also practiced at Dow. For example, in Terneuzen, part of the treated wastewater is sent for additional treatment by a third party and recycled back to Dow. We also assess critical infrastructure (e.g., on-site wastewater treatment plants) ensure appropriate measures are in place for chemical accidents prevention. To measure and evaluate success, each facility is responsible to track the overall organic compounds load using the defined methodology as per local authorities and achieve levels that are below the permitted amount that is defined in consideration with the health of the receiving water body.

Row 3

(2.5.1.1) Water pollutant category

Select from:

- Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Total suspended solids (TSS) are the concentration of suspended particles, which include soil particles (clay, silt, organic matter), algae, and microscopic organisms. Depending on the nature of the TSS it can be biotic or abiotic. The suspended solids can affect water chemistry and microbiology. There can be a variety of issues with high levels of TSS such as increased water temperature through sunlight adsorption, decreased sunlight for aquatic plant activity through turbidity or the TSS can serve as a carbon source for microbial growth which then leads to lower oxygen levels for aquatic life. The particles can adsorb other potential pollutants including nutrients, metals, and organic compounds. TSS can also interfere with disinfection by physically blocking UV rays from reaching microorganisms.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Upgrading of process equipment/methods
- Implementation of integrated solid waste management systems
- Requirement for suppliers to comply with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Actions taken to minimize adverse impacts include monitoring of levels in water discharge, ensuring treatment levels meets the most effective technology and operations are well maintained, meet compliance with effluent quality standards and measures are in place to prevent spillage, leaching, and leakages. Dow measures TSS at a facility level or is measured by a third-party when wastewater is transferred for treatment. We define success by meeting our permitted levels while striving to continuously reduce TSS. Dow does not track TSS at a global level.

Row 4

(2.5.1.1) Water pollutant category

Select from:

- Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Dow has defined priority substances of concern through the development of a priority compound list that is composed of chemicals with persistent, bioaccumulative and toxic hazards, and chemicals with carcinogenic, mutagenic and reproductive hazards. This list is global in nature and comprises chemicals identified by multiple agencies including the U.S. Environmental Protection Agency (EPA), the International Agency for Research on Cancer, through the World Health Organization and the European Commission. The quality of effluent discharge for each facility is managed by local regulations and respective environmental agencies for each watershed, which typically includes the profile of the receiving waterbody. The water discharge permit defines the required water treatment technologies, the procedures to operate within the limits and the analytical methods associated with tracking of that water pollutant parameter to minimize adverse impacts.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Water recycling
- Resource recovery
- Upgrading of process equipment/methods
- Beyond compliance with regulatory requirements
- Reduction or phase out of hazardous substances
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems
- Requirement for suppliers to comply with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Any excursion is reviewed, and mitigation measures executed which includes unintentional releases of organic compounds. Guidelines, policies, best practices and procedures for hazard assessment and risk mitigation aligned to Responsible Care and in compliance with OSHA 18001 or ISO 45001 standards to minimize impacts are defined within Dow's Operating Discipline Management System. Organic pollutants are measured at a facility level and tracked as part of total chemical emissions at a corporate level. Chemical emissions are any release or discharge to the air or water of any pollutant. The chemical emissions category is largely driven by emissions from our wastewater treatment operations. These emissions also include emissions from our industrial park tenants. Success is defined by meeting regulatory requirements while striving to continuously reduce quantities. For example, the Safe Materials for a Sustainable Planet goal prioritizes substances of concern by taking strategic actions within our businesses to address all parts of the product life cycle, from investing in upstream manufacturing technologies to reducing facility emissions to restricting downstream uses of some substances and devising products with safer alternatives. In the case of chromium originating for metals use in structures, the levels are controlled by ensuring adequate maintenance and correct specification of the materials of construction.

Row 5

(2.5.1.1) Water pollutant category

Select from:

- Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Certain Dow facilities emit nitrogen and phosphorus as part of their production processes. Nitrogen and Phosphorus are common chemical elements found in many molecules used in the chemical industry, e.g. ammonia, a building block of many chemical products (e.g. plastics coatings). Nitrogen and Phosphorus are macronutrients and depending on the system can be limiting factors in the growth of microbial communities. Nitrogen and phosphorus are not harmful in normal amounts to aquatic species, it is the excess microbial growth they can cause when they are limiting nutrients which leads to oxygen depletion and/or sunlight blockage to other aquatic species. Nitrogen and phosphorus are unique in that biological systems in wastewater treatment plants need these nutrients in certain amounts for the biomass to break down the other carbon components; however, at the same time one needs to ensure you do not use excess that causes problems for the receiving body of water.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Requirement for suppliers to comply with regulatory requirements
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Upgrading of process equipment/methods

(2.5.1.5) Please explain

Specific limits associated with nitrogen and phosphorus as a water pollutant are set for each facility. The impacts associated with that water pollutants are considered in discussions with the regulating body in adopting specific discharge limits. The limits are then prescribed by the regulatory body and incorporated as part of the discharge permit for that facility. As part of receiving a permit limit, Dow defines the required water treatment technologies to abide by that limit, the procedures to operate within the limits and the analytical methods associated with tracking of that water pollutant parameter. Excursions are reviewed and appropriate changes are executed. Phosphorus is measured normally as either total phosphorus or as orthophosphorus. Nitrogen is monitored in a variety of forms such as ammonia, nitrate, total nitrogen, and Total Kjeldahl Nitrogen (TKN) which is the sum of organic nitrogen and ammonia. These are monitored throughout the process. Each operating site is accountable for meeting permit discharge limits and has monitoring capability in place to meet these limits. Dow measures nitrogen and phosphorous at a facility level. We define success by meeting our permitted levels while striving to continuously reduce quantities. Actions taken to minimize adverse impacts include monitoring from both Dow and third party, ensuring treatment levels meets the most effective technology.

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Forests

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

Yes, only within our direct operations

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Other, please specify :We have not identified any substantive environmental risks that have impacted the organization in the reporting year. However, we believe there could be substantive effects in the future related to Plastic Waste.

(3.1.3) Please explain

Increased concerns regarding plastic waste in the environment, resulting in the demand for substitute materials; brand owners selectively reducing their use of plastic products; a lack of plastic waste collection and recycling infrastructure and a failure to develop circular plastic materials or a circular economy for plastics; and/or the

development of new or more restrictive regulations and rules related to plastic waste and related emissions could reduce demand for the Company's plastic products and could negatively impact the Company's financial results. Plastics have faced increasing public scrutiny due to low recycling rates and the presence of plastic waste in the environment, including the world's oceans and rivers, and pollution associated with the manufacture of plastics. Accordingly, regulators, manufacturers, brand owners and consumers are driving demand for materials made with recycled content, bio-based materials and materials made with low or zero carbon emission options, and local, state, federal and foreign governments are proposing and implementing regulations to address the global plastic waste challenge, including, but not limited to, extended producer responsibility fees, recycled content mandates, taxes on plastics at the national level and bans on non-essential items.

Further, an intergovernmental negotiation committee is in the process of negotiating an international legally binding instrument to end plastic pollution. Dow is one of the world's largest plastics producers and sells plastic products that continue to enable increasing quality and standards of living and offer significant greenhouse gas reductions compared with alternative solutions. In order to both maintain the benefits of plastics, meet growing demand for circular and renewable plastics and advance efforts to end plastic pollution in the environment, the Company is partnering with other organizations to bring the waste back into the circular economy. The Company's Transform the Waste target aims to transform plastic waste and other forms of waste to commercialize 3 million metric tons of circular and renewable solutions by 2030. Without the expansion of proper waste collection and recycling infrastructure and the development of a circular economy for plastics at scale, along with increased pressure to reduce the use of plastics, the Company could experience reduced demand for its polyethylene products, which could negatively impact the Company.

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

- Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

- Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- France
- Germany
- Netherlands
- Portugal

Spain

(3.1.1.9) Organization-specific description of risk

In 2023, approximately 23% of Dow's total Scope 1 emissions were generated at our facilities in Europe that are subject to the EU Emissions Trading System (ETS). Dow's main regulatory risk related to climate change is that the cost to comply with this regulation increases via an increase in the cost of emission allowances, resulting in Dow experiencing an increase in cost to operate, compared to competitors that operate in other jurisdictions and who may not be subject to similar carbon emission pricing legislation.

(3.1.1.11) Primary financial effect of the risk

Select from:

Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Likely

(3.1.1.14) Magnitude

Select from:

Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased direct costs

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

\$112,000,000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

\$168,000,000

(3.1.1.25) Explanation of financial effect figure

As this particular risk involves an assessment of current regulations and their impact to Dow, the financial impact figure provided is an approximate range of how existing carbon emission pricing legislation would impact Dow based on our current emissions and compliance obligations. Dow utilizes the IEA 2030 Climate Scenario price projections to assess potential magnitude of the regulatory risk. The financial impact figure range is based on the 2021 emissions in Europe (EU; reflecting normal operation) minus anticipated free allowances allocation by the end of the decade multiplied by the potential certificate prices increase as defined in the IEA WEO 2023 under the Stated Policies Scenario and Net Zero Emissions by 2050 scenario compared to the average of price certificates in the year 2021-2023. Dow Scope 1 emissions in EU for 2021 under normal operating conditions amount to 6.8 million metric tons (MT) emissions and the anticipated free allowances amount approximately to 4 million MT by the end of the decade. In the IEA Stated Policies scenarios, the 2030 CO₂ price for European Union reaches \$120 (real 2022) per MT of CO₂ while the 2030 CO₂ price for advanced economies with net zero emissions pledges in the Net Zero Emissions by 2050 scenario reaches \$140 (real 2022) per MT of CO₂. The average of the EUA (EU Allowance) price under the EUT ETS, where 1 EUA gives the right to emit one MT of CO₂, for the year 2021 – 2023 was approximately \$80 per EUA. This translates into a range of potential impact between \$112 million and \$168 million per year (6.8 million MT emissions – 4 million MT free allowances 2.8 million EUA to purchase * (\$120-\$80) = \$112 million per year and 6.8 million MT emissions – 4 million MT free allowances 2.8 million EUA to purchase * (\$140-\$80)=168 million per year).

(3.1.1.26) Primary response to risk

Policies and plans

- Develop a climate transition plan

(3.1.1.27) Cost of response to risk

\$4,500,000

(3.1.1.28) Explanation of cost calculation

The cost of response is based on the dedicated team which manages the commercial energy and climate strategy (10 FTE at a cost of approximately \$150,000/year), as well as the cost of salaries and wages for the Energy and Hydrocarbons Tech Centers (20 FTE at a cost of \$150,000/year) who closely work on large scale energy and emission reduction projects. The provided cost does not include capital expenditure to decarbonize. Globally, from 2020-2050, Dow will invest approximately \$1B in annual capital, across the economic cycle, to decarbonize assets, in a phased approach, while growing capacity. For example, in Europe, Dow's long-term decarbonization strategy includes plans to construct a clean hydrogen plant at our Terneuzen manufacturing site, where by-products from core production processes would be converted into hydrogen and CO₂, reducing CO₂e emissions by approximately 1.4 MMT/year. Project completion and deployment is expected to occur after 2030.

(3.1.1.29) Description of response

Dow works to mitigate the direct cost impact of existing regulation through pursuing efforts to reduce Dow's overall energy usage and GHG emissions through optimizing our facilities or implementing new projects. Currently, Dow's multidisciplinary teams are working on energy efficiency projects, R&D, and capital investment projects that will reduce the Company's energy usage and CO₂ footprint overall. To combat climate change, the EU ambition for 2030 to reach a 55% emission reduction, compared to 1990 levels. Dow has a facility in Terneuzen, The Netherlands, that could have an increased cost to comply if CO₂ emission pricing increases as a result of this objective. Dow mitigates the cost of compliance through the implementation of CO₂ reduction projects that are less expensive to implement on a cost per tonne of CO₂ basis than the projected cost of CO₂ emissions. Ultimately, our task is to reduce emissions in the most cost-effective manner available. Dow has outlined a multi-generational plan to use recycled feedstocks, clean hydrogen, turbine electrification and other breakthrough technologies such as e-cracking to reduce CO₂ emissions and keep waste out of the environment for the Terneuzen site. As a result,

Terneuzen is expected to reduce CO₂ emissions and the reduction in emissions would result in reduced cost to comply with the EU ETS.

Forests

(3.1.1.1) Risk identifier

Select from:

Risk2

(3.1.1.2) Commodity

Select all that apply

Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Liability

Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Brazil

(3.1.1.9) Organization-specific description of risk

In order to avoid production disruption, compliance, or reputational risks and to ensure that Dow's operations can receive timber commodities, 100% of our charcoal and woodchips suppliers are required to be compliant with the following legislations: Certificado de Cadastro de Imóvel Rural, Cadastro Ambiental Rural, Licença Ambiental Rural, Declaração de Corte de Floresta on Minas Gerais or Sistema de Cadastro de Consumidores de Produtos Florestais do Estado do Pará. Suppliers are audited on a monthly basis by Dow's natural resources team. To reduce the risks related to wood commodities and to demonstrate responsible forest stewardship, Dow commits to achieve 70% overall FSC (Forest Stewardship Council) certification by 2025 and 100% by 2030. In 2023, we reached 49% FSC certification with 47% of timber products both harvested and purchased at our Pará location and 50% of our Minas Gerais consumption being FSC certified. From 2019 – 2023, both Para and Minas Gerais underwent a detailed risk assessment leading to the exclusion of 2 suppliers for non-compliance with Dow's Code of Business Conduct for Suppliers. Dow has a technical team that visits farmers every other month to guide them on best technical practices and to conduct compliance audits. A compliance program leader tracks actions from these audits monthly.

(3.1.1.11) Primary financial effect of the risk

Select from:

Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

(3.1.1.14) Magnitude

Select from:

Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Disruptions to production can impact financial performance.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

\$61,000,000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

\$122,000,000

(3.1.1.25) Explanation of financial effect figure

Dow manufactures silicone metal at our facilities in Brazil. Raw materials used for the production of silicon metal include forestry products such as charcoal and woodchips, along with quartz. The potential financial impact figure provided considers replacing 25%- 50% of the total volume (70k tons) of silicon metal produced using charcoal and woodchips as raw materials with externally purchased silicon metal. Given that it's unlikely for suppliers to fail compliance, given our established compliance program, we estimate a minimal impact on 25% of production volume equating to \$61MM, based on a silicon metal spot market price of \$3.50/ton. For the maximum impact, we anticipate 50% of production volume affected, amounting to \$122MM, considering the same spot market price.

(3.1.1.26) Primary response to risk

Engagement

Engage with suppliers

(3.1.1.27) Cost of response to risk

\$633,000

(3.1.1.28) Explanation of cost calculation

The total cost of response in 2023 was \$663K and is related to the resource cost of the natural resources technical team and the EH&S team as well as third-party verification/consulting for our compliance program. The cost breakdown is as follows: \$354K in wages for the natural resources technical team that visit farmers and suppliers every other month to conduct compliance audits \$50K for cost associated with travel. An additional \$252K was spent on third-party verification and external consultation. Dow follows forest management practices to ensure that timber commodities are compliant with local regulations and have source traceability. External suppliers are tracked to ensure they do not participate in illegal deforestation practices.

(3.1.1.29) Description of response

In order to avoid production disruption, compliance, or reputational risks and to ensure that Dow's operations can receive timber commodities, 100% of our charcoal and woodchips suppliers are required to be compliant with the following legislation: Certificado de Cadastro de Imóvel Rural, Cadastro Ambiental Rural, Licença Ambiental Rural, Declaração de Corte de Floresta on Minas Gerais or Sistema de Cadastro de Consumidores de Produtos Florestais do Estado do Pará. Suppliers are audited on a monthly basis by our natural resources team. To reduce the risks related to wood commodities and to demonstrate responsible forest stewardship, Dow commits to achieve 70% overall FSC (Forest Stewardship Council) certification by 2025 and 100% by 2030. In 2023, we reached 49% FSC certification with 47% of timber products both harvested and purchased at our Pará location and 50% of our Minas Gerais consumption being FSC certified. From 2019 to 2023, both Para and Minas Gerais underwent a detailed risk assessment. Dow has a technical team that visits farmers every other month to guide them on best technical practices and to conduct compliance audits. A compliance program leader tracks actions from these audits monthly.

Water

(3.1.1.1) Risk identifier

Select from:

Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Argentina

Germany

Netherlands

- Spain
- United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Brazos River
- Ebro
- Meuse
- Other, please specify :Guadalupe River, U.S.; Sauce River, Argentina; River White Elster (Weibe Elster Germany)

(3.1.1.9) Organization-specific description of risk

As part of Dow's environmental risk assessment, water scarcity (water availability, sourcing and quality impacts) is recognized and addressed as one of the most significant environmental risks with potential to have a substantive financial or strategic impact on business. This may impact Dow's growth strategy, business activity in water stress regions, financial position or financial performance and cash flow. The highest financial risk has been quantified by evaluating the higher operating costs and loss production at Dow's largest manufacturing assets along the U.S. Gulf Coast with a time frame of occurring within the next 4-6 years with a medium-high magnitude of potential impact and a 60-100% likelihood of occurring. All six of Dow's key water stress sites have been defined as having both acute and chronic physical risks. Acute physical risks are associated with droughts and extreme weather patterns. Chronic physical risks have been tied to changing precipitation patterns, declining water quality tied to higher total suspended solids or salt intrusion leading to higher costs of treatment and higher amount of water requirement and sustained high temperatures affecting both air and surface water temperatures which impacts Dow's main use of water. Dow uses water in its manufacturing processes primarily for cooling activities requiring quality water and design to operate within a certain wet bulb temperature of which both are impacted by acute and chronic physical risks.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated effect of water stress has been studied and results indicate that it may affect Dow's financial performance by impacting loss production and/or increased operating costs due several factors such as: - Requirements of additional water treatment which in turns consumes higher amount of water. -In certain locations, this may also impact Dow's ability to receive raw materials due to low water levels impacting barge delivery. - Higher air and water temperature will also reduce Dow's ability for cooling which in turns limits production capacity. -Increased temperatures of surface water may in turn limit Dow's production capacity tied to limits on water discharge temperatures. -The complexity and status of water systems across asset base may require increased capital expenditures to reach desired level of water reliability. -In the future, this may also impact business decisions as to where growth may occur taking also into account the trade-offs that may exist between low-carbon technology and associated water consumption.

As a science-based company, Dow understands the impact that rapidly changing climate and socio-economic conditions are having on water and nature. The new Water & Nature strategy is designed to support resiliency for Dow sites and surrounding natural ecosystems to be able to withstand unpredictable conditions, such as drought, to support water security for our sites and their surrounding communities, conserve habitat in key ecosystems, and positively impact nature across the supply chain as we continue to drive business growth. Dow works together with water basin stakeholders and conservation organizations to support consistent quality and access, adequate supply, and infrastructure that is prepared for fluctuating conditions. The new strategy reflects the complexity of water and nature stewardship by considering Dow's operations and its supply chain, as well as water basin and land dynamics.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

\$315,000,000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

\$1,800,000,000

(3.1.1.25) Explanation of financial effect figure

With respect to water risk, the Freeport, Texas site is anticipated to have a substantive effect in the future. The financial effect figures are defined by the financial cost associated with water stress in the Brazos Rivers. We first defined a minimum and maximum scenario determining the potential drought duration and frequency of event. This modeling included the following variables and statistical analysis of key parameters:

- the Palmer Drought Index (or Palmer Drought Severity Index (PDSI)) commonly used for monitoring potential drought events and studying the extent and severity of drought episodes.*
- Average Annual Demand Shortages defined as the average amount of demand shortage per year.*
- Overall Volume Reliability (%) defined as the ratio of the total water supply to Dow from offsite reservoirs and total water demand for Dow. It represents long term volume reliability calculated over the simulation period.*
- Overall Monthly Period Reliability (%): Defined as the ratio of total number of months for which the Dow demand was fulfilled and the total number of months (total months=1,200 for a 10-year period).*
- Total number of months with demand shortages: Defined as a count of the total number of months for which the demand shortages were observed during the simulation time period.*

-Maximum number of days with demand shortages (days): Defined as the maximum number of consecutive days with demand shortage during the simulation time period.

*The overall retained minimum and maximum financial losses can then be calculated as duration of water loss event (# of months) * \$ loss/event * frequency of event in selected time frame. The minimum scenario for medium term indicates a value of \$315,000,000 while the maximum scenario for medium term indicates \$1,800,000,000.*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

\$13,000,000

(3.1.1.28) Explanation of cost calculation

The sites that had financial impacts tied to water include 1) Freeport, Texas where storage reserves are purchased at the system rate price of the Brazos River Authority, who is the owner of the storage reserves. A typical short-term drought event has been calculated to represent roughly 65,000 acre-ft of storage reserves purchased by Dow as alternative water sourcing in anticipation of drought event on a per year basis (\$5,000,000); 2) For the Seadrift, Texas site where the drought impacted water quality. The required leasing of additional water treatment capabilities including electricity, interconnection and chemical needs is estimated to be \$6,000,000. Production curtailment due to elevated cooling water temperature associated with drought is estimated to be roughly \$8,800,000. The total cost of primary drought response and minimum value is therefore estimated to be \$19,800,000.

(3.1.1.29) Description of response

The first level of response to low flows in the river is to ensure the quality of treated water is maintained; this may lead to additional water treatment units being leased. Dow also has pre-defined alternative water sourcing plans to put in effect such as the release of water through agreements as part of the purchased contract. The site tactically releases the reservoir capacity during low flow conditions to keep the site water supply secure. To date, this approach has been successful in preventing any substantive impact event (defined by Dow as greater than \$50,000,000). Long term, Dow is actively investigating other alternatives to secure additional water and has recently gained funding and approval for the Harris Reservoir expansion project in Freeport, Texas.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Cyclone, hurricane, typhoon

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- United States of America

(3.1.1.9) Organization-specific description of risk

Dow has engaged S&P Trucost to evaluate the potential for acute physical impacts on our manufacturing sites. Using data from the National Oceanic and Atmospheric Administration (NOAA), as well as their own analysis, S&P Trucost highlighted the U.S. Gulf Coast region for Dow as an area with an increased potential for hurricane impact compared to other regions. Trucost looks at the historical incidence and severity of hurricane, typhoon, or cyclone activity at a given location, weighted in favor of recent events. Severe weather events have a potential to cause disruption in production which can impact revenue.

The specific Dow sites that have an elevated potential for exposure to severe weather events such as hurricanes are St. Charles Operations, Louisiana; Plaquemine, Louisiana, Freeport, Texas; Seadrift, Texas; Deer Park, Texas; Sabine River (Orange), Texas and Texas City, Texas. Along with this forward-looking evaluation from S&P Trucost, Dow has already experienced impacts from severe weather at these locations. Hurricane Harvey hit the U.S. Gulf Coast in 2017 and caused widespread temporary logistics and supply chain disruptions as well as brief outages and slowdown of production rates for some of our facilities. In anticipation of Hurricane Ida in 2021, Dow proactively shut down our manufacturing operations in Louisiana on August 29, 2021.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Disruptions to production can impact financial performance.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

\$50,000,000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

\$400,000,000

(3.1.1.25) Explanation of financial effect figure

Each severe weather event in the past has impacted Dow differently. Depending on the exact location and nature of the event, Dow could be unaffected by the event hitting the region, or a partial or full shutdown of the facilities might occur. The financial impact figure is intended to represent the potential annual earnings before interest and taxes (EBIT) impact due to production loss from one severe weather event per year impacting at least one facility in the U.S. Gulf Coast. On the low end would be the production loss associated with a weather event that impacts one of our smaller Gulf Coast facilities, such as Texas City, or for a shorter duration outage. On the high end, an impact of \$400MM is associated with a weather event with a longer duration outage or at one of our larger facilities, such as Freeport, which had a similar financial impact associated with Winter Storm Uri in 2021.

(3.1.1.26) Primary response to risk

Policies and plans

Other policies or plans, please specify :Maintain and Improve Site Emergency Management Plan

(3.1.1.27) Cost of response to risk

\$30,000,000

(3.1.1.28) Explanation of cost calculation

The cost is an estimate of salaries and wages of Dow personnel in emergency services roles that support the US Gulf Coast (200 FTEs at \$150,000/Year). It does not include costs for contractors who support Dow's emergency services organization or future engineering related costs.

(3.1.1.29) Description of response

To mitigate risks associated with severe weather, Dow has engineered our facilities to better withstand these events and has developed emergency preparedness plans that detail actions to take in the event of severe weather. Dow has facilities in the U.S. Gulf Coast that are at a higher risk of impact from severe weather than some of our other sites. Dow needs to minimize potential impact and production loss from severe weather on our U.S. Gulf Coast facilities with a primary focus on the safety of employees, contractors, and the communities in which Dow operates. Dow maintains severe weather preparedness plans for our Gulf Coast facilities to serve as a guide for coordinating resources to ensure safety and minimize losses during severe weather events. Plans are reviewed at least annually and were updated in 2023. Frequent drill schedules ensure seamless deployment of our emergency plans. Included in these plans is a rapidly established command structure that empowers our Emergency Operations Centers (EOCs) at each site to lead the response to a severe weather event and deploy the necessary resources to safely return our plants to operation as quickly as possible. Result: Dow's preparedness to deal with severe weather events helps to minimize the potential impact of these events. Due to

our preparation and operating and maintenance discipline following the 2021 Winter storm Uri, Dow Texas Operations mobilized >2000 maintenance personnel in less than a week and deploy those personnel around our sites in the U.S. Gulf Coast in the sequence required for startup, beginning with our upstream energy and hydrocarbons assets, through to our derivative plants. We were able to start up our LHC-9 cracker 11 days after the freeze. This was the first industry cracker start-up in Texas after this event. Action against severe weather events begins as early as >100 hours before potential impact and remains ongoing until all employees are safely returned, and normal operations resume.

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

\$168,000,000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

\$400,000,000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Details of the methodologies used to calculate financial vulnerability due to physical and transition risks can be found in 3.1.1 of this report.

Forests

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

\$400,000,000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Details of the methodologies used to calculate financial vulnerability due to physical and transition risks can be found in 3.1.1 of this report.

Water

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

\$1,800,000,000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

1-10%

(3.1.2.7) Explanation of financial figures

Details of the methodologies used to calculate financial vulnerability due to physical and transition risks can be found in 3.1.1 of this report.

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

United States of America

Brazos River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

Downstream value chain

Upstream value chain

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin

19

(3.2.6) Number of facilities in upstream value chain exposed to water-related risk in this river basin

1

(3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

(3.2.11) Please explain

The site in Freeport is associated with seasonal water stress related risks that have a potential substantive financial impact. Financial studies on the impact to Freeport operations on global revenue have been completed and put the margin risk of less than 1% of financial impact to Dow associated with operational disruption. The nature and severity of the risk have been documented as part of answer to 3.6.1. The anticipated effect of water stress has been studied and results indicate that it may affect Dow's financial performance by impacting loss production and/or increased operating costs due several factors such as:

-Requirements of additional water treatment which in turns consumes higher amount of water. Higher air and water temperature will also reduce Dow's ability for cooling which in turns limits production capacity.

-Increased temperatures of surface water may in turn limit Dow's production capacity ties to limits on water discharge temperatures.

-The complexity and status of water systems across asset base may require increased capital expenditures to reach desired level of water reliability. In the future, this may also impact business decisions as to where growth may occur, taking also into account the trade-offs that may exist between low-carbon technology and associated water consumption. We have defined one upstream risk tied to Dow's ability for receiving chlorine and caustic. The supplier is located within Dow's Freeport I-park.

-From a downstream impacts perspective, we have reported the nineteen facilities dependent on Dow for water supply located within the Freeport I-Park where Dow supplies water.

Row 2

(3.2.1) Country/Area & River basin

United States of America

Other, please specify :Guadalupe River, Texas, USA

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

Downstream value chain

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin

2

(3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

(3.2.11) Please explain

The primary environmental risk at our Seadrift, TX site is associated with water stress mainly from salt intrusion and poor water quality from low river flow during droughts that have a potential financial impact. From downstream impacts perspective, we have reported the two facilities dependent on Dow for water supply located within the Seadrift I-Park where Dow supplies water and other utilities requiring water to produce. Seadrift's current cooling system uses evaporative ponds. During high heat periods impacting both air and water conditions, the site periodically curtails production of certain assets which represents lost revenue. Low river flows also impact water quality which is mitigated by leasing additional water treatment capabilities increasing operating costs. The site is currently investigating the business case to install cooling towers with the current cooling basin as potential additional water storage during time of limited water availability or poor water quality. The intent is for Dow to perform further basin water studies of Guadalupe River to understand projected uses that consume river flows/reservoir reserves and how these may change. There is potential for changes in water allocation and water users within this basin.

Row 3

(3.2.1) Country/Area & River basin

Argentina

Other, please specify :Sauce River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

- 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

- Less than 1%

(3.2.11) Please explain

The site in Bahia Blanca is associated with water stress related risks. The Sauce Chico River basin is located in the southwestern region of the Buenos Aires province in Argentina. The river originates in the Ventania Mountain system, and it runs through a huge plain without any permanent tributary. This river constitutes one of the major surface water resources which supplies the agricultural livestock and human activities and industry in the region. The basin displays a large variability in its climatic conditions. Impacts in the past have been associated with low water quality from droughts.

Row 4

(3.2.1) Country/Area & River basin

Germany

- Other, please specify :River White Elster (Weibe Elster Germany)

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

- Direct operations
 Downstream value chain
 Upstream value chain

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

- 1-25%

(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin

1

(3.2.6) Number of facilities in upstream value chain exposed to water-related risk in this river basin

2

(3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

(3.2.11) Please explain

The site is located in Böhlen, Germany. It is associated with water stress related risks. The site's water supply from the "Weiße Elster" river is limited due to high sulfate concentrations especially in the summer months. It is located in the "Witznitz" storage basin, which has a high biological load. The wastewater from the Böhlen site is discharged into a small river called "Faule Pfütze", where it represents the main water source. The legal requirements and thresholds for the discharge of wastewater have become increasingly strict over the years and are currently defined within the framework of the new water law permit. The targets and thus the implementation of the European Water Framework Directive will further tighten these specific water management conditions.

From downstream impacts perspective, we have reported the one facility dependent on Dow for water supply located within the Boehlen I-Park where Dow supplies water and other utilities requiring water to produce. From upstream perspective, Dow is dependent on three companies two for the supply of water and another for the supply of nitrogen and compressed air. Dow is currently reviewing a government-led basin study which will be used to further define the water plan for this site. The watershed is also projected to have additional water demand tied to the closure of a mining company within the same watershed; closures of mining pits do require large quantities water to maintain pit integrity.

Row 5

(3.2.1) Country/Area & River basin

Spain

Ebro

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

Downstream value chain

Upstream value chain

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

- 1-25%

(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin

4

(3.2.6) Number of facilities in upstream value chain exposed to water-related risk in this river basin

3

(3.2.10) % organization's total global revenue that could be affected

Select from:

- Less than 1%

(3.2.11) Please explain

The site is located in Tarragona, Spain. Dow's freshwater needs are met by Aigües Industrials de Tarragona Societat Anònima (AITASA), a joint management of industrial waters that allows the use of synergies and cooperation between companies in the chemical sector of Tarragona. Roughly 20% of the freshwater withdrawal for the site originates from reclaimed water from two urban Wastewater Treatment Plant (WWTP) of Vila-Seca and Tarragona. The remaining freshwater originates from the Ebro River delta which suffers at times from salt intrusion. The site aims to expand the amount of water being reclaimed from the cities. From downstream impacts perspective, we have reported the four facilities dependent on Dow for water/ steam or seawater cooled ethylene located within the Tarragona chemical complex. From an upstream perspective, Dow is dependent on three companies for the supply of water and raw material requiring water located within the Tarragona chemical complex. Tarragona is one of Dow's key water stress sites where further efforts will be made in defining water resiliency approaches.

Row 6

(3.2.1) Country/Area & River basin

Netherlands

- Meuse

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

- Direct operations
- Downstream value chain
- Upstream value chain

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin

4

(3.2.6) Number of facilities in upstream value chain exposed to water-related risk in this river basin

2

(3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

(3.2.11) Please explain

The site is located in Terneuzen, Netherlands. The site uses both freshwater and seawater/brackish water. Dow's freshwater sourcing is secured via a long-term contract with Evides Industriewater. Roughly 75% of the freshwater requirement from the site originates from reused/recycled water. The remaining 25% originates from the Biesboch River, identified as a water stress basin that receives flows from both the Rhine and Meuse River. The site aims to reach 100% circularity on freshwater withdrawal by 2025 which means that it would no longer withdraw any water from the Biesboch river supplying drinking water for the region. From downstream impacts perspective, we have reported the four facilities dependent on Dow for water supply located within the Terneuzen I-Park. From upstream perspective, Dow is dependent on two companies: one for the supply of water, one for nitrogen and compressed air. Dow is currently conducting a water basin study which will be used to further define the overall water stress in the region and refine the financial risk tied to water. The watershed is also projected to have additional water demand due to population growth, energy transition activities, and worsening seasonal droughts.

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

Yes

(3.3.2) Fines, enforcement orders, and/or other penalties

Select all that apply

Enforcement orders or other penalties but none that are considered as significant

(3.3.3) Comment

Dow received an enforcement order (administrative order) with no financial value (no monetary penalties) identified during a review of self-reported violation in the permit file and discharge monitoring reports.

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

Alberta TIER - ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

5

(3.5.2.2) % of Scope 2 emissions covered by the ETS

5

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

1,056,665

(3.5.2.6) Allowances purchased

4

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

1196781

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

146089

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

no comment

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

22

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

4,275,643

(3.5.2.6) Allowances purchased

1436407

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

5,712,050

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

no comment

UK ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

0.5

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

112,867

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

124,666

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

no comment

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

Canada federal fuel charge

(3.5.3.1) Period start date

01/01/2023

(3.5.3.2) Period end date

12/31/2023

(3.5.3.3) % of total Scope 1 emissions covered by tax

0.02

(3.5.3.4) Total cost of tax paid

\$300,000

(3.5.3.5) Comment

no comment

Netherlands carbon tax

(3.5.3.1) Period start date

01/01/2023

(3.5.3.2) Period end date

12/31/2023

(3.5.3.3) % of total Scope 1 emissions covered by tax

0

(3.5.3.4) Total cost of tax paid

0

(3.5.3.5) Comment

no comment

Queretaro carbon tax

(3.5.3.1) Period start date

01/01/2023

(3.5.3.2) Period end date

12/31/2023

(3.5.3.3) % of total Scope 1 emissions covered by tax

0

(3.5.3.4) Total cost of tax paid

\$20,745

(3.5.3.5) Comment

no comment

UK Carbon Price Support

(3.5.3.1) Period start date

01/01/2023

(3.5.3.2) Period end date

12/31/2023

(3.5.3.3) % of total Scope 1 emissions covered by tax

0

(3.5.3.4) Total cost of tax paid

0

(3.5.3.5) Comment

no comment

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

The trading schemes in which Dow participates apply to almost all segments of its business. The EU ETS covers Dow's power and steam plants, as well as chemical installations for multiple business segments. The Alberta Technology Innovation Emissions Reduction (TIER) ETS covers Dow's power and steam plant in Fort Saskatchewan, as well as chemical installations from two businesses, Dow's Hydrocarbons & Energy Business and Packaging and Specialty Plastics. Dow has an internal team that manages its participation in both schemes and ensures emissions regulated under each ETS are accurately measured and verified. In conjunction, Dow's Government Affairs team monitors the political landscape across all areas of the world where Dow operates to understand the status of emerging regulation as it relates to emissions trading schemes (ETS) or carbon taxes in order to understand any potential impact to its business.

The oversight for action as it relates to reducing GHG emissions lies with the Climate Steering Team (CST), which reports to the CEO. The CST includes Senior Leaders responsible for Dow's participation in ETS, as well as Dow's Vice President of Government Affairs and the Vice President of Energy and Climate. Dow's current strategy to achieve its objectives around carbon and climate change include implementing energy efficiency projects, sourcing cost-advantaged renewable power to support its operations and evaluating low GHG emissions technology options for the maximum affordable footprint reduction.

Our Protect the Climate targets reflect our commitment to accelerate our work with our suppliers, customers and value chain partners to ensure Dow's ecosystem is carbon neutral by 2050. By 2025, we intend to reduce our Scope 12 GHG emissions by 2 million metric tons versus our 2020 baseline. By 2030, we will reduce our net annual carbon emissions by 5 million metric tons versus our 2020 baseline. By 2050, we intend to be carbon neutral (Scopes 1+2+3 plus product benefits). The following show Dow's 2023 actions to support its Decarbonize and Grow Strategy: Dow reached Final Investment Decision (FID) on the Fort Saskatchewan Path2Zero project in Canada, the world's first net zero Scope 1 and 2 emissions integrated ethylene cracker and derivatives facility. Dow outlined detailed roadmaps for each of its 25 highest carbon-emitting sites, representing over 95% of its Scope 1 and Scope 2 emissions. Dow announced a joint development agreement with X-energy to install

advanced small modular nuclear technology at its Seadrift, Texas, site, to provide the site with safe, reliable low-GHG emissions power and steam. Dow continues to advance its collaborative e-cracking technology program with Shell. In 2022, the e-cracking furnace experimental unit was completed and is operational in the Netherlands. This represents a key milestone in the Company's joint technology program. The experimental unit is currently being used to test a theoretical electrification model developed for retrofitting today's gas-fired steam cracker furnaces. Data generated by the unit will be used to validate the model and allow the electrification program to advance to the next phase; the design and construction of a multi-megawatt pilot plant, with potential start-up in 2025, subject to investment support. Dow implemented cleaner power agreements, which consisted of renewable power sources to support its operations in Europe, resulting in a material decrease in its Scope 2 emissions of approximately 1 million metric tons. This brought Dow's access to renewable power capacity to more than 1,000 megawatts (roughly 53% of its purchased electricity). Though we expect variation in this amount year over year, we expect achievement of our target to be maintained.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Forests	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:
 Opp1

(3.6.1.2) Commodity

Select all that apply
 Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- | | |
|---|--|
| <input checked="" type="checkbox"/> China | <input checked="" type="checkbox"/> Brazil |
| <input checked="" type="checkbox"/> India | <input checked="" type="checkbox"/> France |
| <input checked="" type="checkbox"/> Italy | <input checked="" type="checkbox"/> Mexico |
| <input checked="" type="checkbox"/> Japan | <input checked="" type="checkbox"/> Belgium |
| <input checked="" type="checkbox"/> Spain | <input checked="" type="checkbox"/> Germany |
| <input checked="" type="checkbox"/> Ukraine | <input checked="" type="checkbox"/> United States of America |
| <input checked="" type="checkbox"/> Viet Nam | <input checked="" type="checkbox"/> United Kingdom of Great |
| Britain and Northern Ireland | |
| <input checked="" type="checkbox"/> Singapore | |
| <input checked="" type="checkbox"/> Netherlands | |
| <input checked="" type="checkbox"/> Taiwan, China | |

(3.6.1.8) Organization specific description

Dow materials are essential to a low-emissions future, and the Company wants the world's best brands to look to Dow to help them achieve their goals and make their products more sustainable. Dow is helping its customers achieve their climate goals by providing materials that facilitate energy efficiency, lightweighting, fuel transition, circularity, increased operational efficiency, resource reductions and reduced emissions. Dow sees significant growth opportunity in mobility and established MobilityScience™ to capture this opportunity and help the industry decarbonize. The shift to electric vehicles and hybrids requires solutions for greater reliability, safety, and performance and it all starts with the development of new materials. The transformation to the next generation of mobility will present opportunities for Dow to increase sales revenues in Mobility market segment.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased revenues and earnings resulting from increased demand for products and services

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

\$2,200,000,000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

\$3,800,000,000

(3.6.1.23) Explanation of financial effect figures

The financial impact range presented here represents the potential Mobility Science annual revenue by 2030 in Electric Vehicles (EV) application for Dow using Dow business market target participation and market share in percentage over time and total addressable market based on Electric light-duty vehicles proxies sale projections as projected in the IEA Stated Policies Scenario and the IEA Net Zero Emissions by 2050 scenario. In IEA Stated Policies scenarios, “the total Electric Vehicles sales reach over 40 million in 2030, representing 30% of all vehicle sales” while in the NZE, “Electric vehicle sales reach over 70 million in 2030, a total of approximately 60% of all vehicle sales.” The potential opportunity quantification is based on the growth for target application like battery assembly, interior, electronics.

*From the total estimated EV sales, the value of the components that Mobility Science will be selling was estimated to calculate the addressable market. Based on IEA Stated Policies Scenario and Net Zero Emission by 2050 Scenario electric vehicles sales projection, the total target MobilityScience™ addressable market could reach between \$11B- \$19B in 2030. MobilityScience™ target a market share >20% for these market applications in 2030. This translates into a range of potential yearly impact by 2030 between: \$11B * 20% =\$2.2B and \$19B * 20% =\$3.8B.*

(3.6.1.24) Cost to realize opportunity

\$1,020,000,000

(3.6.1.25) Explanation of cost calculation

Investments in people and capital will be required to attain the forecasted growth. For people, we are budgeting 300 people at a composite cost of \$150k/year. This results in \$45MM/year in headcount expense. Forecasting to 2030 results in headcount costs of \$270MM. Dow has announced the intent to invest in ethylene derivatives capacity on the U.S. Gulf Coast, including the production of carbonate solvents, critical components to the supply chain of lithium-ion batteries. This investment supports growth in domestic electric vehicle (EV) and energy storage markets and builds on Dow's successful track record of growth projects, including the recent global alkoxylation capacity expansions expected to come online in the next two years in U.S. Gulf Coast and Europe. This facility will capture more than 90% of the carbon dioxide from the ethylene oxide manufacturing process and will utilize it to produce carbonate solvents needed for the electrification of vehicles and to strengthen the U.S. power grid through energy storage.

This investment is in line with Dow and the U.S. government's goals to enable reduction of greenhouse gas emissions in the mobility and transportation sector by investing in supply chain resiliency for domestic battery and EV manufacturing. Across silicone asset portfolio multiple smaller investments are being installed in silicone rubber, silicone sealant, silicone fluid, and silicone resin asset portfolios. These investments will enable the capacity needed to align with the EV transition, environmental stewardship, and customer growth. These assets are being installed across existing sites in North America, the European Union, Japan, and China. Capital expenditures with primary relevance to mobility covering ethylene derivatives and silicones projects are forecasted to be between \$500MM and \$1B cumulative over the 2030 forecast horizon, with a midpoint of \$750MM used in the summary number. Additional investments where mobility is a tertiary market are larger still, but not included in the forecasted values. Cost to realize the opportunity: \$750MM \$270MM=\$1.02B

(3.6.1.26) Strategy to realize opportunity

Dow has long focused on innovation, customer centricity, inclusiveness, and sustainability. These four pillars are core to Dow's culture and are core values shared by the industry leaders across the mobility industry. Dow is unique in its ability to offer a broad toolbox of chemistries to the mobility industry. This affords Dow the opportunity to innovate and deliver across polyethylene, polypropylene, polyolefin, polyurethane, acrylic, and silicone chemistries. Dow continues to launch new and innovative products each year across all four of these chemistry pillars, receiving 12 Edison awards in 2024 alone. To increase awareness of its capabilities and brand, Dow has a multiyear partnership with Jaguar Land Rover (JLR) Racing on the Formula-E circuit where Dow's material science is proven in the harshest electric vehicle (EV) environments possible, delivering race winning results. Dow has hired and developed a dedicated team of professionals globally that have a deep technical and application expertise to match the customers need to the specific product in Dow's industry leading breadth of chemistries. Dow has announced the intent to invest in ethylene derivatives capacity on the U.S. Gulf Coast, including the production of carbonate solvents, critical components to the supply chain of lithium-ion batteries.

This investment supports growth in domestic EV and energy storage markets and builds on Dow's successful track record of growth projects, including the recent global alkoxylation capacity expansions expected to come online in the next two years in U.S. Gulf Coast and Europe. Dow has announced its expanded investment in MobilityScience™ capabilities today by opening the doors of its first European MobilityScience™ Studio in Correggio, Italy, marking its long-term commitment to the mobility industry as it continues to transform and grow. The new studio will allow Dow to further collaborate with Tiers and original equipment manufacturers (OEMs) on-site and beyond, growing its existing innovative solutions. In expanding its presence in Italy, the studio will support Dow's Research & Development and Technical Services & Development engineers in focusing on new sustainable solutions within the mobility market and others, paving the way for new ecosystem collaborations in Europe. This investment in Correggio complements two existing United States based studios in Midland, Michigan and Houston, Texas.

Forests

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.2) Commodity

Select all that apply

- Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

- Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

(3.6.1.8) Organization specific description

In partnership with the University of Viçosa, Dow initiated a project to assess and improve both the charcoal quality and the production process of our Minas Gerais charcoal suppliers. The University of Viçosa was selected as this project's partner due to its expertise in extensive research on charcoal production. In addition, this project provided training, technical development support, analytical support, and improved production parameters and controls to enhance operational efficiency and quality. The improved charcoal is more efficient than the current charcoal supplied to Dow, resulting in less consumption required for the same production volume. The project's charcoal quality target was to achieve a fixed carbon content of 75%-82%, compared to starting point of approximately 65%, which was successfully achieved. Regarding operational efficiency, the focus was on charcoal transportation and production processes. Dow worked with suppliers to increase the conversion efficiency and reduce losses resulting from fines

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Reduced operating costs due to more efficient use of raw materials.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

\$144,000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

\$578,000

(3.6.1.23) Explanation of financial effect figures

The primary focus of the project is to increase the operational efficiency and improve charcoal quality by reducing small particles and achieving a fixed carbon content of 75% to 82% (up from approximately 65%). The objective is to improve conversion of wood to charcoal, reducing overall wood consumption. This efficiency gain would reduce Dow's overall timber product consumption by 3% to 12% (72.2K tons), resulting in annual savings between \$2 to \$8 per metric ton or \$144K to \$578K annually.

(3.6.1.24) Cost to realize opportunity

\$10,000

(3.6.1.25) Explanation of cost calculation

The \$10,000 cost is related to the value paid to the University of Viçosa, selected as this project's partner due to its expertise in extensive research on charcoal production. Costs related to on-site visits were not included since those were already required as part of the technical/ compliance program. Dow provided training, technical development support, analytical support, and improved production parameters and controls to enhance operational efficiency and quality.

(3.6.1.26) Strategy to realize opportunity

By educating suppliers through workshops and discussions, Dow improved their technical knowledge and capabilities in charcoal production. By combining the University of Viçosa's findings on charcoal characteristics with Dow's improved production parameters, our suppliers will achieve increased charcoal efficiency (reduction of small particles and an increased fixed carbon ratio) and improved operational productivity. The study began in 2018 and was completed in 2022. In 2023, Dow leveraged the outcomes and completed training, for 100% of our existing and new timber related suppliers.

Water

(3.6.1.1) Opportunity identifier

Select from:

- Opp1

(3.6.1.2) Commodity

Select all that apply

- Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resilience

- Increased resilience to impacts of climate change

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- United States of America

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Brazos River

(3.6.1.8) Organization specific description

Dow's Freeport site in the Brazos River basin is the largest site the Company operates globally. It accounts for roughly 19% of Dow's total production. The Brazos River is subject to seasonal droughts. Dow's Freeport site, which sources its freshwater supply from the Brazos River, is at risk of experiencing production curtailments because of potential limitations in freshwater supply tied to low availability, increase in upstream water supply demand and Brazos River Authority (BRA) water rights management. Low water flow in the river can also impact water quality tied to salt intrusion and elevated total suspended solids. The site uses contract water purchases from storage reserves upstream but with additional water demand in the basin those contract reserves are becoming strained, in some years unavailable.

To mitigate the financial risk, Dow has been and continues to: 1) assess the current and future water demand versus availability in the Brazos River. 2) Investigate other additional water sources and intensive internal and external re-use. This includes the initiation of a project to expand a current water reservoir. The proposed project would include the construction of a 1,929-acre impoundment with a nominal storage capacity of 50,000 acre-feet, an intake and pump station to divert Dow's existing surface water rights from the Brazos River. The Project would also include floodplain enhancements and stream restoration.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Other, please specify :prevent loss production from water scarcity

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated effect of this opportunity will improve Dow's financial performance by avoiding potential loss production (low water availability) or higher operating costs (water quality issue) at Dow's largest manufacturing site (representing 19% of Dow's global production).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

\$315,000,000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

\$1,800,000,000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures tied to defining the financial cost associated with water stress in the Brazos Rivers were arrived at by first defining a minimum and maximum scenario determining the drought duration and frequency of event. This modeling included the following variable and statistical analysis of key parameters:

- The Palmer drought index, sometimes called the Palmer drought severity index (PDSI) commonly used for monitoring drought events and studying the extent and severity of drought episodes.*
- Average Annual Demand Shortages (AF): This statistic is the average amount of demand shortage per year.*
- Overall Volume Reliability (%): This statistic is the ratio of the total water supply to Dow from offsite reservoirs and total water demand for Dow. It represents long term volume reliability calculated over the simulation period.*
- Overall Monthly Period Reliability (%): This statistic is a ratio of total number of months for which the Dow demand was fulfilled and the total number of months (total months=1200 for a 10-year period).*

-Total number of months with demand shortages: This statistic is a count of total number of months for which the demand shortages were observed during the simulation time period.

*-Maximum number of days with demand shortages (days): This statistic indicates the maximum number of consecutive days with demand shortage during the simulation time period. The overall retained minimum and maximum financial losses can then be calculated as Duration of water loss event (# of months) * \$loss/event * frequency of event in selected time frame.*

(3.6.1.24) Cost to realize opportunity

\$747,500,000

(3.6.1.25) Explanation of cost calculation

Capital investment associated with this project to date is \$747,500,000 which has been awarded by the Texas Water Development Board (TWDB) to the Brazosport Water Supply Corporation.

(3.6.1.26) Strategy to realize opportunity

The strategy to realize the opportunity for Harris Reservoir expansion required a compelling business case to be presented to various key leaders at Dow, potential external partners, various external water governance entities and Dow's Sustainability External Advisory Council (SEAC) The business case is complex and includes for example: -Defining the level of water stress for the Brazos River, understanding historical flows and supply reservoir(s) inventory used to define the current stress and margin of reserve in recent droughts, studying historical naturalized flow (river flow without human impact), understanding historical and current uses that consume river flows/reservoir reserves and how these have been/are changing, identifying key water users, determining how is available water allocated and how much excess demand exist relative to reliable supply, modeling current reliability assuming repeat of historical naturalized flows over period of record (monthly time series) and future reliability with historical time series flows over period of record and increased demands, considering various demand and supply scenarios, establishing scenarios and potential impact of climate change on naturalized flows and actual flows, modeling future reliability using varied climate impacted scenarios, translating water stress into financial risk/loss including likelihood of occurrence, frequency of events, duration of events, and developing projected capital investments and the ROI for this project. With Dow's current asset base, business position in the Gulf Coast this opportunity has been prioritized over other potential water resilience opportunities in other geographical locations.

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

\$848,000,000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

31-40%

(3.6.2.4) Explanation of financial figures

Dow considers sustainability in all capital project decisions, ensuring projects align with the Company's long-term sustainability strategy, which focuses on decarbonization and growth, circularity advancement, safety of products and operations, and improved reliability of operations. The Company's capital expenditures include projects that support decarbonization and climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2023, Dow's capital expenditures were \$2,356 million. Approximately \$908 million (38.5%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately \$848 million (36%) were climate-aligned capital.

Forests

(3.6.2.1) Financial metric

Select from:

CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

\$720,000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

(3.6.2.4) Explanation of financial figures

Total CAPEX aligned to sustainable forestry in 2023.

Water

(3.6.2.1) Financial metric

Select from:

CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

\$424,000,000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

11-20%

(3.6.2.4) Explanation of financial figures

Dow considers sustainability in all capital project decisions, ensuring projects align with the Company's long-term sustainability strategy, which focuses on decarbonization and growth, circularity advancement, safety of products and operations, and improved reliability of operations. The Company's capital expenditures include projects that support decarbonization and climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2023, Dow's capital expenditures were \$2,356 million. Approximately \$908 million (38.5%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately \$848 million (36%) were climate-aligned capital of which roughly 50% (\$424 million) positively impacted water.

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Corporate Governance Committee has adopted guidelines to be used in evaluating candidates for Board membership in order to ensure a diverse and highly qualified Board that, as a whole, reflects a broad range of viewpoints, experiences and expertise. The Corporate Governance Committee requires the inclusion of diverse candidates in its initial search list based on self-identified factors such as age, race, gender or sexual identity, ethnicity, culture and nationality and qualifications such as a commitment to inclusion and diversity and knowledge of global matters and international experience. The Corporate Governance Committee also reviews the composition of the Board and recommends updates to meet the evolving needs of the Company and to maintain an appropriate balance of qualifications and experience, diversity, and tenure.

(4.1.6) Attach the policy (optional)

Dow Corporate Governance Guidelines.pdf

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Forests	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

Board-level committee

(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board

Select from:

Yes

(4.1.2.3) Policies which outline the positions’ accountability for this environmental issue

Select all that apply

Other policy applicable to the board, please specify :Environmental, Health, Safety & Technology Committee Charter

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|---|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets innovation/R&D priorities | <input checked="" type="checkbox"/> Reviewing and guiding |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets employee incentives | <input checked="" type="checkbox"/> Approving and/or overseeing |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments major capital expenditures | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy | |
| <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes | |
| <input checked="" type="checkbox"/> Monitoring the implementation of a climate transition plan | |
| <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy | |
| <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures | |
| <input checked="" type="checkbox"/> Monitoring compliance with corporate policies and/or commitments | |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology.

Key responsibilities of the EHS&T Committee include but are not limited to 1) assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company with regard to the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations, 2) oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, 3) oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, 4) oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation, 5) oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, 6) regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, 7) oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and 8) in coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual Intersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

Forests

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Other policy applicable to the board, please specify :Environmental, Health, Safety & Technology Committee Charter

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|--|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets innovation/R&D priorities | <input checked="" type="checkbox"/> Reviewing and guiding |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets major capital expenditures | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments implementation of the business strategy | <input checked="" type="checkbox"/> Monitoring the |
| <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes | |
| <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy | |
| <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures | |
| <input checked="" type="checkbox"/> Monitoring compliance with corporate policies and/or commitments | |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology.

Key responsibilities of the EHS&T Committee include but are not limited to 1) assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company with regard to the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations, 2) oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, 3) oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, 4) oversees and advises the Board

on the Company's corporate citizenship including public policy philanthropy and corporate reputation, 5) oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, 6) regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, 7) oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and 8) in coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual INtersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Other policy applicable to the board, please specify :Environmental, Health, Safety & Technology Committee Charter

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|---|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets innovation/R&D priorities | <input checked="" type="checkbox"/> Reviewing and guiding |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets employee incentives | <input checked="" type="checkbox"/> Approving and/or overseeing |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments major capital expenditures | <input checked="" type="checkbox"/> Overseeing and guiding |

- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology.

Key responsibilities of the EHS&T Committee include but are not limited to 1) assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company with regard to the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations, 2) oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, 3) oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, 4) oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation, 5) oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, 6) regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, 7) oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and 8) in coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual INtersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Other policy applicable to the board, please specify :Environmental, Health, Safety & Technology Committee Charter

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|--|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets innovation/R&D priorities | <input checked="" type="checkbox"/> Reviewing and guiding |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets major capital expenditures | <input checked="" type="checkbox"/> Overseeing and guiding |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments implementation of the business strategy | <input checked="" type="checkbox"/> Monitoring the |
| <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes | |
| <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy | |
| <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures | |
| <input checked="" type="checkbox"/> Monitoring compliance with corporate policies and/or commitments | |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology.

Key responsibilities of the EHS&T Committee include but are not limited to 1) assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company with regard to the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations, 2) oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, 3) oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, 4) oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation, 5) oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, 6) regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, 7) oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and 8) in coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual INtersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

Active member of an environmental committee or organization

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- Active member of an environmental committee or organization

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Forests	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2023 include: 1) Dow's Board of Directors approved the final investment decision for our Fort Saskatchewan Path2Zero project in Alberta, Canada. This paved the way for us to begin construction on the world's first net-zero Scope 1 and 2 GHG emissions integrated ethylene cracker and derivatives site which will decarbonize approximately 20% of our global ethylene capacity and grow our polyethylene supply by about 15%, 2) To help meet our need for safe reliable zero-emissions power and steam, we selected our site in Seadrift, Texas for a proposed collaboration with X-energy to construct a gridscale advanced small modular nuclear reactor, the first of its kind for an industrial site in North America, 2) Set the groundwork to update our Water & Nature strategy to include new goals focused on building resilience in the places where we operate, 3) Achieved our ambitious 2025 Valuing Nature Goal by realizing \$12 billion in net present value from business driven projects that enhance nature, 4) Announced a collaboration with New Energy Blue to transform agricultural residue in the form of corn stover into biobased ethylene used to make plastics, 5) With the mechanical completion of the Valoregen and Mura Technology recycling facilities, we took important steps to become a major off-taker of lower GHG emissions circular feedstocks. Valoregen's 15,000 metric ton mechanical recycling plant in France and Mura's 20,000 metric ton advanced recycling plant in the United Kingdom will provide Dow with recycled feedstock to produce new high-value plastic products. 6) Achieved 70% progress on our Forest Stewardship Council (FSC) Certification target: reaching 49% certification.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing annual budgets related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2023 include: 1) Dow's Board of Directors approved the final investment decision for our Fort Saskatchewan Path2Zero project in Alberta, Canada. This paved the way for us to begin construction on the world's first net-zero Scope 1 and 2 GHG emissions integrated ethylene cracker and derivatives site which will decarbonize approximately 20% of our global ethylene capacity and grow our polyethylene supply by about 15%, 2) To help meet our need for safe reliable zero-emissions power and steam, we selected our site in Seadrift, Texas for a proposed collaboration with X-energy to construct a gridscale advanced small modular nuclear reactor, the first of its kind for an industrial site in North America, 2) Set the groundwork to update our Water & Nature strategy to include new goals focused on building resilience in the places where we operate, 3) Achieved our ambitious 2025 Valuing Nature Goal by realizing \$12 billion in net present value from business driven projects that enhance nature, 4) Announced a collaboration with New Energy Blue to transform agricultural residue in the form of corn stover into biobased ethylene used to make plastics, 5) With the mechanical completion of the Valoregen and Mura Technology recycling facilities, we took important steps to become a major off-taker of lower GHG emissions circular

feedstocks. Valoregen's 15,000 metric ton mechanical recycling plant in France and Mura's 20,000 metric ton advanced recycling plant in the United Kingdom will provide Dow with recycled feedstock to produce new high-value plastic products.⁶ Achieved 70% progress on our Forest Stewardship Council (FSC) Certification target: reaching 49% certification.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2023 include: 1) Dow's Board of Directors approved the final investment decision for our Fort Saskatchewan Path2Zero project in Alberta, Canada. This paved the way for us to begin construction on the world's first net-zero Scope 1 and 2 GHG emissions integrated ethylene cracker and derivatives site which will decarbonize approximately 20% of our global ethylene capacity and grow our polyethylene supply by about 15%, 2) To help meet our need for safe reliable zero-emissions power and steam, we selected our site in Seadrift, Texas for a proposed collaboration with X-energy to construct a gridscale advanced small modular nuclear reactor, the first of its kind for an industrial site in North America, 3) Set the groundwork to update our Water & Nature strategy to include new goals focused on building resilience in the places where we operate, 4) Achieved our ambitious 2025 Valuing Nature Goal by realizing \$12 billion in net present value from business driven projects that enhance nature, 5) Announced a collaboration with New Energy Blue to transform agricultural residue in the form of corn stover into biobased ethylene used to make plastics, 6) With the mechanical completion of the Valoregen and Mura Technology recycling facilities, we took important steps to become a major off-taker of lower GHG emissions circular feedstocks. Valoregen's 15,000 metric ton mechanical recycling plant in France and Mura's 20,000 metric ton advanced recycling plant in the United Kingdom will provide Dow with recycled feedstock to produce new high-value plastic products. 7) Achieved 70% progress on our Forest Stewardship Council (FSC) Certification target: reaching 49% certification.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Developing a climate transition plan
- Implementing a climate transition plan
- Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2023 include: 1) Dow's Board of Directors approved the final investment decision for our Fort Saskatchewan Path2Zero project in Alberta, Canada. This paved the way for us to begin construction on the world's first net-zero Scope 1 and 2 GHG emissions integrated ethylene cracker and derivatives site which will decarbonize approximately 20% of our global ethylene capacity and grow our polyethylene supply by about 15%, 2) To help meet our need for safe reliable zero-emissions power and steam, we selected our site in Seadrift, Texas for a proposed collaboration with X-energy to construct a gridscale advanced small modular nuclear reactor, the first of its kind for an industrial site in North America, 3) Set the groundwork to update our Water & Nature strategy to include new goals focused on building resilience in the places where we operate, 4) Achieved our ambitious 2025 Valuing Nature Goal by realizing \$12 billion in net present value from business driven projects that enhance nature, 5) Announced a collaboration with New Energy Blue to transform agricultural residue in the form of corn stover into biobased ethylene used to make plastics, 6) With the mechanical completion of the Valoregen and Mura Technology recycling facilities, we took important steps to become a major off-taker of lower GHG emissions circular feedstocks. Valoregen's 15,000 metric ton mechanical recycling plant in France and Mura's 20,000 metric ton advanced recycling plant in the United Kingdom will provide Dow with recycled feedstock to produce new high-value plastic products. 7) Achieved 70% progress on our Forest Stewardship Council (FSC) Certification target: reaching 49% certification.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

Dow's Chief Sustainability Officer is responsible for corporate EH&S governance and corporate sustainability including the reporting and disclosure of Dow's environmental, social and governance (ESG) performance.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing annual budgets related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

Dow's Chief Sustainability Officer is responsible for corporate EH&S governance and corporate sustainability including the reporting and disclosure of Dow's environmental, social and governance (ESG) performance.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan

- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

Dow's Chief Sustainability Officer is responsible for corporate EH&S governance and corporate sustainability including the reporting and disclosure of Dow's environmental, social and governance (ESG) performance.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Developing a climate transition plan
- Implementing a climate transition plan
- Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Annually

(4.3.1.6) Please explain

Dow's Chief Sustainability Officer is responsible for corporate EH&S governance and corporate sustainability including the reporting and disclosure of Dow's environmental, social and governance (ESG) performance.

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

Incentives for the management of Dow's climate-related issues are provided through both Long-Term and Short-Term Programs: 1) Long-Term Incentive Program Carbon Emissions Reduction Metrics account for 20% of Dow's 2022-2024 Performance Share Program, and 2) Short-Term Incentive Program Ambition metrics aligned to the Company's environmental, social and governance performance account for 20% of Dow's Annual Performance Award annual cash bonus Program. This Ambition component includes metrics aligned to the WLO Index, which is associated with our 2025 World Leading Operations sustainability goal.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

While we do not have incentives specifically for forest-related issues, sustainability incentives are included through the Annual Performance Award annual cash bonus Program for all eligible Dow employees. Pay outs are

determined by measuring actual performance against each metric including progress towards many of our 2025 Sustainability Goals via an Environmental Stewardship index which is part of our World Leading Operations (WLO) Index metric. Dow applies business decision processes to complete projects that increase business value and are better for ecosystems as part of its 2025 Valuing Nature Goal which includes clean air, clean water, healthy soil and healthy ecosystems.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

Incentives for the management of Dow's climate-related issues are provided through both Long-Term and Short-Term Programs: 1) Long-Term Incentive Program Carbon Emissions Reduction Metrics account for 20% of Dow's 2022-2024 Performance Share Program, and 2) Short-Term Incentive Program Ambition metrics aligned to the Company's environmental, social and governance performance account for 20% of Dow's Annual Performance Award annual cash bonus Program. This Ambition component includes metrics aligned to the WLO Index which is associated with our 2025 World Leading Operations sustainability goal. Dow applies business decision processes to complete projects that increase business value and are better for ecosystems as part of its 2025 Valuing Nature Goal which includes clean air, clean water, healthy soil and healthy ecosystems.

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

Achievement of environmental targets

Organization performance against an environmental sustainability index

Emission reduction

- Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

To align the LTI programs to the Company's strategy to decarbonize and grow and based on feedback from investors, benchmarking, managements recommendation and input from the Independent Compensation Consultant, the Compensation and Leadership Development Committee approved including carbon emission-related metrics in the 2022-2024 Performance Share Program to drive performance on sustainability targets and carbon and climate goals. The 2022 -2024 Performance Share program design includes enhancements that align with Dow's stated goals to stakeholders including employees and stockholders to achieve carbon neutrality by 2050 through increasing its positive impact on customers' business and society while also supporting Dow's commitment to reduce its net annual GHG emissions by an additional 15 percent by 2030 as measured against the 2020 levels. Dow's commitment to safety and world-leading operations performance is key to our Company's success, our history and our license to operate in communities around the world. We measure our annual progress through four indices: Unplanned Events, Environmental Stewardship which includes reducing freshwater intensity at our Key Water-Stressed sites and other climate related metrics, Total Worker Health, and Transportation Stewardship.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The GHG emissions reduction metrics will help enable the Company to decarbonize and grow and reduce overall zero-carbon emissions including a cumulative net-zero carbon target as measured against the 2020 levels previously announced by the Company. The carbon metric represents 20 percent of the 2022-2024 Performance Share program design. Our World Leading Operations metrics align to Dow's short-term climate commitments 2025. These metrics include obtaining 750 MW of power from renewable sources reducing freshwater intake intensity at our key water-stressed sites by 20% and reducing waste intensity by 20%. Additionally, as Dow grows, we will identify and eliminate emissions of Priority Compounds, Volatile Organic Compounds and nitrogen oxides (NOx). Our annual goal is to not exceed our 2015 baseline for these emissions.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Progress towards environmental targets
- Achievement of environmental targets
- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Dow's commitment to safety and world-leading operations performance is key to our Company's success, our history and our license to operate in communities around the world. We measure our annual progress through four indices: Unplanned Events, Environmental Stewardship which includes reducing freshwater intensity at our Key Water-Stressed sites and other climate related metrics, Total Worker Health, and Transportation Stewardship.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Our World Leading Operations metrics align to Dow's short-term climate commitments 2025. These metrics include obtaining 750 MW of power from renewable sources reducing freshwater intake intensity at our key water-stressed sites by 20% and reducing waste intensity by 20%. Additionally, as Dow grows, we will identify and eliminate emissions of Priority Compounds, Volatile Organic Compounds and nitrogen oxides (NOx). Our annual goal is to not exceed our 2015 baseline for these emissions.

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Forests

- Water
- Biodiversity

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain
- Portfolio

(4.6.1.4) Explain the coverage

Climate change is a critical challenge to our world and our business. We embrace our responsibility to help reduce global greenhouse gas (GHG) emissions and the impacts of climate change on natural ecosystems. Our approach to climate protection includes efforts to both mitigate and adapt to climate change. Through our Decarbonize & Grow strategy, we have mapped a clear pathway to drive growth while also reaching carbon neutrality across Scopes 1, 2, and 3 product benefits by 2050. We also are innovating ways to offer products that support our customers' efforts to reduce their GHG emissions and to accelerate reductions along the supply chain. At the same time, we recognize the inextricable link between climate and nature. Our Water & Nature strategy is designed to achieve water resilience while also positively impacting the communities and ecosystems where we operate. Additionally, we have long recognized the value of biodiversity and healthy ecosystems to business. Through our pioneering 2025 Valuing Nature Goal we have demonstrated how nature can be a source of business value. Dow is committed to no deforestation or conversion of natural ecosystems in its direct operations.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to a circular economy strategy
- Commitment to avoidance of negative impacts on threatened and protected species
- Commitment to comply with regulations and mandatory standards

Forests-specific commitments

- Commitment to no-conversion of natural ecosystems by target date, please specify :Dow has committed to no-conversion since 2018
- Commitment to no-deforestation by target date, please specify :Dow has committed to no-deforestation since 2018

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

Publicly available

(4.6.1.8) Attach the policy

Dow's Climate & Carbon Policy Website and Forest Policy.pdf

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- CEO Water Mandate Other, please specify
:American Chemistry Council (ACC), Green Chemistry and Commerce Council, International Council on Chemical Associations ICCA, Together for Sustainability Tfs, World Economic Forum WEF, Plastics Europe.
- UN Global Compact
- Task Force on Nature-related Financial Disclosures (TNFD)
- Task Force on Climate-related Financial Disclosures (TCFD)
- World Business Council for Sustainable Development (WBCSD)

(4.10.3) Describe your organization's role within each framework or initiative

Signatory of CEO Water Mandate, Water Resilience Pledge, UN Global Compact and World Economic Forum. Signed by CEO. All others are memberships. Other Please Specify: American Chemistry Council (ACC), Green Chemistry and Commerce Council, International Council on Chemical Associations (ICCA), Together for Sustainability (Tfs), World Economic Forum (WEF), Plastics Europe

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

Paris Agreement

(4.11.4) Attach commitment or position statement

Dow's Climate & Carbon Policy Website- August 20, 2024.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

European Union Transparency Register: Reg number 38235121060-73 Germany: R001059 and R001060 France: <https://www.hatvp.fr/fiche-organisation/?organisation552012791>

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Dow's overall strategy as it relates both to systems we are currently regulated by, as well as areas of the world where we foresee the potential for future regulation, is to actively reduce GHG emissions in the most cost-efficient way, while engaging with policy makers worldwide to offer insight into opportunities to accelerate carbon reduction with manufacturers similar to Dow. The oversight for action as it relates to reducing our GHG emissions lies with Dow's cross-business, cross functional "Program Management Office" (PMO), which reports to a Climate Steering Team led by a variety of senior leaders with direct alignment to the CEO. Dow's Vice President of Government Affairs, Vice President of Energy, and Chief Sustainability Officer are directly involved in these actions and ensure alignment of government engagement across the entire PMO.

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in the pursuit of efforts to create common approaches to climate policy globally, both to encourage global economic growth and to establish open markets for exports and innovation. Dow's global public policy advocacy covers a wide range of specific topics in geographies where we do business. Dow makes available our top public policy priorities globally, and by geographic region, at: <https://corporate.dow.com/enus/about/legal/public-policy.html>

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

Circular economy innovation and R&D

Low environmental impact

Technology requirements

Recycling and recyclability

Sustainable production and consumption

Extended Producer Responsibility (EPR)

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Our ability to meet these commitments (of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction), while enabling business growth, will require effective management of our energy consumption and the implementation of new technologies. In addition, we will need the appropriate infrastructure and policy developments to support emissions reductions; Dow is actively engaged in constructive advocacy to advance pragmatic policies to enable a successful path to zero.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Regular meetings

Other, please specify :Dow engages with policymakers in jurisdictions where climate legislation and regulation is being considered. Our advocacy is always aligned with our stated policy positions and our engagement is consistent with local laws and regulations.

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Dow has set an ambitious target of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction). These policy focus areas are critical to Dow's success in achieving our climate targets.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow supports an economy wide market-based price on carbon and are advocating for public policies that incentivize and enable society's transition to net-zero. We believe an Emissions Trading System is the most efficient policy tool to do so. With no federal regulatory price on carbon in the U.S., Dow believes a voluntary emissions trading system for hard-to-abate sectors would achieve greater carbon reduction.

<https://corporate.dow.com/en-us/about/legal/public-policy.html>

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

- Emissions trading schemes

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Beginning in late 2022 and throughout 2023, we have engaged with interested parties, as well as other companies in the hard to abate sector, in discussions to start a voluntary emissions trading system. A market-based mechanism like an emissions trading system (ETS) is a positive way for U.S. manufacturers to maintain competitiveness, clarify the impact and act as a price signal to accelerate deployment of decarbonization technologies. A voluntary framework created by a coalition of companies would provide clarity to the investment community that the decarbonization of industry will happen, alleviating the perceived risk to investing in our sectors. This framework could also help ease customer sentiments around sustainability, which have added pressure to U.S. manufacturers to decarbonize. We continue to actively engage and collaborate with governments and community partners to help our industry achieve carbon neutrality faster — because we know that public policy will be a key consideration in our investment decisions. There are technologies available today that would lower carbon emissions, but they need supportive policy and incentives to scale up, ensure affordability, and improve access.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Discussion in public forums

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Dow has set an ambitious target of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction). These policy focus areas are critical to Dow's success in achieving our climate targets.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is not aligned

Row 3

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in public policy areas in pursuit of innovation that changes how an industry works to make a profound impact on global and social challenges, including low-carbon products and services to enable a circular economy. Dow's global public policy advocacy covers a wide range of specific topics in geographies where we do business. <https://corporate.dow.com/enus/about/legal/public-policy.html>

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

Circular economy

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

-Achieve widespread access to waste collection. -Recognize the role plastics play in a lower carbon future. -Support life cycle analysis as a means to evaluate impacts of plastics and alternatives. -Support innovation in product design and recycling technology. -Develop global guidance, with industry input, on product design, recycled content, and optimizing resources. -Measure progress.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Regular meetings

Discussion in public forums

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this

has informed your engagement, and how you measure the success of your engagement

Dow has set an ambitious target of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction). Improving circularity of plastics through recycling and reuse is critical to a world that is also targeting carbon emissions reduction. To accelerate the materials ecosystem, Dow is working toward its Transform the Waste target collectively with partners. The goal is to boost recycling rates for materials by developing the associated ecosystems to increase collection, sorting and recycling. As part of Dow's sustainability targets, Dow intends to transform waste and alternative feedstock to commercialize 3 million metric tons per year of circular and renewable solutions by 2030.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in public policy areas in pursuit of innovation that changes how an industry works to make a profound impact on global and social challenges, including sustainability. Dow considers EPR a viable, transparent way of ensuring there is sufficient, focused funding for waste management systems. Dow makes available our top public policy priorities globally, and by geographic region, at: <https://corporate.dow.com/enus/about/legal/public-policy.html>

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

Circular economy

Extended Producer Responsibility (EPR)

Recycling and recyclability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Dow supports EPR systems that meet three criteria: 1. Fixes the Problem: Funds should be dedicated to waste management infrastructure, and fees should be sufficient to cover the full costs of the program. Recycling targets should be set using the best available science while taking into consideration local realities. 2. Flexible: Enables industry to innovate to find the most effective and efficient way to meet our legal responsibilities while adhering to harmonized reporting requirements and standardized definitions. 3. Fair: Accountability and enforcement that discourage free-riders (imports), and is equally applied in a material neutral way to all products in a category (i.e. paper, glass, plastic and aluminum packaging). We believe EPR systems that meet these criteria would reduce the amount of waste ending up in the environment, and we are committed to advancing policy solutions that can make a real difference.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

These policy focus areas are critical to Dow's success in achieving our circularity targets.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in public policy areas in pursuit of innovation that changes how an industry works to make a profound impact on global and social challenges, including international trade agreements. Dow makes available our top public policy priorities globally, and by geographic region, at:

<https://corporate.dow.com/enus/about/legal/public-policy.html>

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

Circular economy

Extended Producer Responsibility (EPR)

Recycling and recyclability

Sustainable production and consumption

Technology requirements

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Implementing a finalized Paris Rulebook is essential to drive progress and create global carbon markets.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Regular meetings

Discussion in public forums

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this

has informed your engagement, and how you measure the success of your engagement

Dow has set an ambitious target of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction). These policy focus areas are critical to Dow's success in achieving our climate targets.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

Row 6

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in public policy areas in pursuit of innovation that changes an industry works to make a profound impact on global and social challenges, including the development and deployment of advanced nuclear technologies. Dow makes available our top public policy priorities globally, and by geographic region, at: <https://corporate.dow.com/enus/about/legal/public-policy.html>

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

Low-carbon, non-renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Dow considers nuclear energy, especially the promising technology of advanced small modular reactors, to be a long-term viable source of low carbon-emitting sustainable energy. Advanced small modular reactors offer the advantage of baseload replacement and renewable supplement and can alleviate intermittent capacity issues due to the nature of renewable power. In May of 2023, Dow and X-energy announced the location of our joint project at Dow's Seadrift Operations. The project will provide cost-competitive, carbon free process heat and power to the Dow facility. Advanced small modular nuclear technology is going to be a critical tool for Dow's path to zero-carbon emissions and our ability to drive growth by delivering low-carbon products to our customers. Technologies that are still under commercial development, such as hydrogen and natural gas connected with carbon capture, will be required for the clean energy transition. Dow believes BLUE hydrogen also has an important role to play in the energy transition pathway – our need for competitively priced, consistent energy supply to produce high process heat and steam is a critical consideration.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers
- Submitting written proposals/inquiries

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Dow has set an ambitious target of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction). These policy focus areas are critical to Dow's success in achieving our climate targets.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

Row 7

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in public policy areas in pursuit of innovation that changes how an industry works to make a profound impact on global and social challenges, including climate related reporting. Dow makes available our top public policy priorities globally, and by geographic region, at: <https://corporate.dow.com/enus/about/legal/public-policy.html>.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Transparency and due diligence

Corporate environmental reporting

Mandatory environmental reporting

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

We support: 1) Utilization of existing standards and frameworks – notably the framework developed by the Task Force on Climate-related Financial Disclosures (“TCFD”) and the Greenhouse Gas (“GHG”) Protocol Corporate Accounting and Reporting Standard. 2) Efforts to provide consistent, comparable, and decision-useful information to investors while providing companies with clear reporting obligations and guidelines along with safe harbor protections for Scope 3 disclosures. and 3) Adoption of standard reporting practices that will help ensure investors and business counterparts have similar and/or comparable information across international jurisdictions.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Discussion in public forums

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Dow has set an ambitious target of being carbon neutral by 2050 (Scope 1+2+3 plus product benefits). We have also set a medium-term goal to reduce our net annual GHG emissions by 5 million metric tons by 2030 versus our 2020 baseline (15% reduction). These policy focus areas are critical to Dow's success in achieving our climate targets.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

Row 8

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Dow is actively engaged in public policy areas in pursuit of innovation that changes how an industry works to make a profound impact on global and social challenges, improving resilience and ensuring reliability of water transport infrastructure. Dow makes available our top public policy priorities globally, and by geographic region, at: <https://corporate.dow.com/enus/about/legal/public-policy.html>.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

- Climate change
- Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Other

- Transport infrastructure

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Dow is committed to improving the resilience of water transport dependent sites and the network of inland and ocean borne infrastructure in which they depend on. Dow recognizes that water transport risk management must be done in conjunction with neighbors, government actors, and the natural environment, often critical watershed systems. The complexity of water systems and transport systems that connect our raw materials and finished product supply chains requires data-driven solutions that most efficiently and least impactfully improve the capabilities and resilience of our water transport dependent sites. These policy areas are critical to Dow's success in achieving resilience of its water transport dependent sites.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- No, we have not evaluated

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

- American Chemistry Council

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The American Chemistry Council has a set of policy recommendations to enable dramatic reductions in greenhouse gas (GHG) emissions. The plan is built around three imperatives – developing and deploying clean manufacturing technologies, pricing carbon, and promoting the adoption of emissions-reducing solutions. To support climate progress ACC calls on Congress to enact legislation to: - Increase government investment & scientific resources to develop & deploy lower emissions technologies in the manufacturing sector - Adopt transparent, predictable, technology- & revenue-neutral, market-based, economy-wide carbon price signals - Encourage adoption of emissions-avoiding solutions & technologies to reduce emissions throughout the economy to achieve significant emissions savings Dow endeavours to participate actively in the leadership of key trade associations.

With respect to the ACC, Dow's CEO actively participates at the Board level and sits on the executive committee. He also serves on the Sustainability, Global Strategy and Plastic Committees. Other Dow executives participate in the Energy and Climate Change Policy Working Groups, among other working groups within ACC. Engagement with trade and business associations, whose purpose is to promote common business interests, assists us in managing priorities relevant to Dow and the chemical industry. However, Dow may from time to time find itself in disagreement with the prevailing views of the majority of the association's membership. It is Dow's practice, and preference, to work within the association policy process to assure that Dow's views are adequately communicated and represented in association policy, strategy and tactics. In all cases, any Dow public position on a matter of public policy is the prevailing company position, irrespective of any trade association position to the contrary.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

\$819,956

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Dow participates in many trade and business associations, including ACC. Engagement with trade and business associations, whose purpose is to promote common business interests, assists us in managing priorities relevant to Dow and the chemical industry. Trade associations support member companies by advocating company and industry positions, building critical relationships, educating the public and supporting informed, sound public policy decisions. Dow receives information from trade and business associations as well as civic leagues and social welfare organizations in the U.S. regarding the portion of our dues or contributions that are used for lobbying expenses and political expenditures. We include this information in the aggregate in our quarterly lobbying activity reports filed with the U.S. Congress, as required by the Lobbying Disclosure Act (LDA).

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

- Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

- National Association of Manufacturers

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The National Association of Manufacturers (NAM) supports the objectives of the Paris Climate Agreement to significantly reduce the risks and impacts of global climate change. Manufacturers are committed to helping address climate change and achieving meaningful global GHG reductions in an equitable, timely and cost-effective manner while increasing the global competitiveness of U.S. industries. There is a clear governmental role in addressing climate change. Some of the actions recommended by NAM to address climate change include but are not limited to: 1) One Unified Policy Ensuring a Level Playing Field and Avoiding Carbon Leakage Preserve Consumer Choice and Manufacturing Competitiveness Immediate Actions. 2) Massively invest in public and private-sector energy and water efficiency. 3) Fund and expand climate and clean energy R&D federal programs at the Department of Energy and elsewhere. 3) Pave the way for a smart grid. 4) Commercialize and deploy carbon capture utilization and storage technology. 5) Ratify the Kigali Amendment. Dow endeavors to participate actively in the leadership of key trade associations. With respect to the NAM, Dow's CEO actively participates at the Board level and sits on the executive committee. Dow is part of NAM's Energy and Resources Policy Committee that works on Climate Change Policy Engagement with trade and business associations whose purpose is to promote common business interests that assist us in managing priorities relevant to Dow and the chemical industry. However, Dow may from time to time find itself in disagreement with the prevailing views of the majority of the association's membership. It is Dow's practice and preference to work within the association policy process to assure that Dow's views are adequately communicated and represented in association policy strategy and tactics. In all cases, any Dow public position on a matter of public policy is the prevailing company position irrespective of any trade association position to the contrary.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

\$126,765

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Dow participates in many trade and business associations, including NAM. Engagement with trade and business associations, whose purpose is to promote common business interests, assists us in managing priorities relevant to Dow and the chemical industry. Trade associations support member companies by advocating company and industry positions, building critical relationships, educating the public and supporting informed, sound public policy decisions. Dow receives information from trade and business associations as well as civic leagues and social welfare organizations in the U.S. regarding the portion of our dues or contributions that are used for lobbying expenses and political expenditures. We include this information in the aggregate in our quarterly lobbying activity reports filed with the U.S. Congress, as required by the Lobbying Disclosure Act (LDA).

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

European Chemical Industry Council (CEFIC) [CH only]

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CEFIC supports The Green Deal And Europe's Ambition To Become Climate Neutral By 2050. The European chemical industry is uniquely positioned at the heart of European manufacturing to contribute to realizing a climate neutral society. CEFIC, together with 25 sectors and over 1200 organizations, called in the Antwerp Declaration for a European Industrial Deal to complement the EU Green Deal and safeguard quality jobs in Europe. The Antwerp Declaration calls to: 1) Put the Industrial Deal at the core of the new European Strategic Agenda for 2024-2029. 2) Include a strong public funding chapter with a Clean Tech Deployment Fund. 3) Make Europe a globally competitive provider of energy. 4) Focus on the infrastructure Europe needs. 5) Increase the EU's raw materials security. 6) Boost demand for net zero, low carbon and circular products. 7) Leverage, enforce, revive and improve the Single Market. 8) Make the innovation framework smarter. 9) A new spirit of law-making. 10) Ensure the structure allows to achieve results Engagement with trade and business associations whose purpose is to promote common business interests assists us in managing priorities relevant to Dow and the chemical industry. However, Dow may from time to time find itself in disagreement with the prevailing views of the majority of the association's membership. It is Dows practice and preference to work within the association policy process to assure that Dows views are adequately communicated and represented in association policy strategy and

tactics. In all cases any Dow public position on a matter of public policy is the prevailing company position irrespective of any trade association position to the contrary.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

\$700,590

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Dow participates in many trade and business associations, including CEFIC. Engagement with trade and business associations, whose purpose is to promote common business interests, assists us in managing priorities relevant to Dow and the chemical industry. Trade associations support member companies by advocating company and industry positions, building critical relationships, educating the public and supporting informed, sound public policy decisions.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

International Emissions Trading Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

To deliver the Paris Agreement's climate protection goals, IETA advocates the power of markets to price carbon effectively and deliver net-zero targets. They work to strengthen the credibility and functionality of today's carbon markets and promote accelerated growth of high-integrity voluntary markets. They work on new market-based initiatives, including emissions trading systems (ETS, tax-and-offset programmes and UN FCCC carbon trading mechanisms). They also promote linked carbon pricing systems as a valuable means of channelling increased finance to the climate transition. Lastly, they convene the carbon market to build the professional community and networks that can deliver a net zero future and herald the benefits of market cooperation in communications.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

\$26,000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

IETA works to empower businesses to engage in climate action and pursue net zero ambitions to advance the Paris Agreement's objectives. They work to establish effective market-based trading systems for GHG emissions and reductions that are environmentally robust, fair, open, efficient, accountable and consistent across national boundaries.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

- Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

Center for Climate and Energy Solutions (C2ES)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

C2ES works to advance strong policy and ambitious action to reduce greenhouse gas emissions, promote and accelerate the clean energy transition, strengthen adaptation and resilience to climate impacts, and facilitate the necessary financial investments to do so. They believe a range of solutions including market-based approaches and other complementary policies will be critical to achieve each of these goals. They also believe a sound climate strategy must reflect the urgent need for ambitious action. Their work is developed through inclusive stakeholder engagement informed by the latest science focused on the long-term goals of the Paris Agreement which are equitable and just, leaving no one behind, and which create good jobs that are essential to ensure a strong sustainable domestic and global economy. Dow is part of C2ES's Business Environmental Leadership Council and actively participates in policy development.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

\$35,000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

C2ES' work forges practical and innovative solutions to address climate change and engages with leading businesses to accelerate climate progress. C2ES is known worldwide as a thought leader and trusted convener on climate change and energy, and they consistently rank among the world's leading environmental policy think tanks in the University of Pennsylvania Global Go To Think Tank Index. They provide a strong combination of policy and analytical expertise, longstanding relationships with leading businesses, and reputation as a trusted convener.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

Climate change

Forests

Water

Biodiversity

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Emission targets
- Emissions figures
- Risks & Opportunities
- Water pollution indicators
- Content of environmental policies
- Deforestation and conversion footprint
- Value chain engagement
- Dependencies & Impacts
- Biodiversity indicators
- Public policy engagement
- Water accounting figures

(4.12.1.6) Page/section reference

GRI Disclosures can be found on pages 73-168, Greenhouse Gas (GHG) Protocol Disclosures on page 169-175, TCFD Disclosures on page 176-187

(4.12.1.7) Attach the relevant publication

Dow 2023 Progress Report.pdf

(4.12.1.8) Comment

Dow's 2023 Intersections Progress Report is reported in line with the following standards and frameworks: GRI, TCFD, GHG Protocol (Corporate Standard), SASB, WEF. See attachment for additional details.

Row 2

(4.12.1.1) Publication

Select from:

- In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Content of environmental policies
- Governance
- Dependencies & Impacts
- Risks & Opportunities

Strategy

(4.12.1.6) Page/section reference

Strategy page 15-16, Environmental Policy on page 50-51, Climate Related Risks and Opportunities and dependencies and impacts page 52-56

(4.12.1.7) Attach the relevant publication

Dow 10K 2023.pdf

(4.12.1.8) Comment

See attachment for additional details.

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

Forests

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

- Consumer sentiment

Regulators, legal and policy regimes

- Global regulation

Macro and microeconomy

- Domestic growth
- Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

• The NZE pathway scenario outlines a pathway for the global energy sector to achieve net zero energy-related and industrial process emissions by 2050. The NZE scenario is consistent with limiting global temperature rise to 1.5°C in line with the 2015 Paris Agreement. The NZE scenario further contemplates the achievement of related SDGs, such as universal access to energy by 2030. The scenario does not rely on efforts outside of the energy sector. Scenario assumptions, uncertainties and constraints in the scenario included in our analysis but not limited to (source: IEA Global Energy and Climate Model documentation):

- The uptake of all the available technologies and emissions reduction options is dictated by costs, technology maturity, policy preferences, and market and country conditions,
- All countries co-operate towards achieving net zero emissions worldwide. This involves all countries participating in efforts to meet the net zero goal, working together in an effective and mutually beneficial way, and recognizing the different stages of economic development of countries and regions, and the importance of ensuring a just transition.
- An orderly transition across the energy sector. This includes ensuring the security of fuel and electricity supplies at all times, minimizing stranded assets where possible and aiming to avoid volatility in energy markets. Some key parameters leveraged from IEA WEO 2023 in this analysis include: CO₂ prices for electricity industry and energy production for different geographic location, projection of different type of vehicle sales. The related uncertainties and constraints potentially affecting our analysis include but are not limited to the impact of current and emerging regulations on forecasted carbon price, and lack of regional disaggregation of data.

(5.1.1.11) Rationale for choice of scenario

The Net Zero Emission by 2050 (IEA NZE) is a 2°C or lower scenario. As per the recommendations from the Task Force on Climate-related Financial Disclosures (TCFD), utilizing a 2°C or lower scenario is recommended. The NZE scenario is consistent with limiting global temperature rise to 1.5°C in line with the 2015 Paris Agreement. Dow is a large consumer of energy, so transition scenarios that focus on trends in energy consumption are particularly relevant to Dow. Dow used IEA STEPS to determine the impact of risks and opportunities in a current policy world, and IEA NZE to determine the impact of risks and opportunities in a world that aligns with an increase of 1.5° C

Forests

(5.1.1.1) Scenario used

Forests scenarios

- Bespoke forests scenario

(5.1.1.3) Approach to scenario

Select from:

- Qualitative

(5.1.1.4) Scenario coverage

Select from:

- Business activity

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Number of ecosystems impacted
- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Other regulators, legal and policy regimes driving forces, please specify :Regulatory Changes

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Dow applies a business decision process that values nature and natural capital through projects that are good for the company and ecosystems. For materials from forests, we analyzed a 14-year eucalyptus plantation cycle (7yrs X 2), structuring contracts and business models to guarantee availability and competitiveness of woodchips and charcoal to the Silicon Metal operations we have. We evaluated eucalyptus plantation investments in the market and the timber consumption market trends. Based on the availability and price assumptions we define the supply matrix 10yr and 15yr plan. We also consider the yearly investment of >\$600K USD of our compliance/audit program. We also consider on the investments plan social and ecosystem protection projects such as Project Yba, where we invested so far \$290K USD, and "Reforestation, Carbon Capture and Social Development on the Atlantic Forest" with a \$300K USD investment. Future changes in regulatory framework have the potential to add uncertainties in our analysis. Dow will continue to monitor regulatory changes and assess their potential impacts as they become available.

(5.1.1.11) Rationale for choice of scenario

A bespoke scenario analysis that factors the unique operations Dow has in our Brazil silicone manufacturing facilities would best determine the risks and opportunities aligned with operations there.

Water

(5.1.1.1) Scenario used

Water scenarios

- WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

- Quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Reputation

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2040
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As per Aqueduct 4.0 "For each scenario, we ran five GCMs to account for the uncertainty in climate models: GFDL-ESM4, IPSL-CM6A-LR, MPI-ESM1-2-HR, MRI-ESM2-0, and UKESM1-0-LL. They were chosen because they represent a span of temperature-precipitation variations (e.g., wet-cold). We display the median of the 5 GCMs for each scenario.

(5.1.1.11) Rationale for choice of scenario

The Aqueduct 4.0 tool is a tool recommended by CEO Water Mandate Water Resilience Coalition. It is a common tool within its members and therefore a foundational tool to establish priority sites. It includes the following scenario Optimistic: The "optimistic" scenario (SSP1 RCP2.6) represents a future that limits the rise in average global surface temperatures by 2100 to 1.3°C to 2.4°C compared to preindustrial levels (1850-1900). SSP1 is characterized by sustainable socioeconomic growth: stringent environmental regulations and effective institutions, rapid technological change and improved water use efficiencies, and low population growth. The "business as usual" scenario (SSP3 RCP7.0) represents a middle-of-the-road future where temperatures increase by 2.8°C to 4.6°C by 2100. SSP3 is a socioeconomic scenario characterized by regional competition and inequality, including slow economic growth, weak governance and institutions, low investment in the environment and technology, and high population growth, especially in developing countries. The "pessimistic" scenario (SSP5 RCP8.5) represents

a future where temperatures increase up to 3.3°C to 5.7°C by 2100. SSP5 describes fossil-fueled development: rapid economic growth and globalization powered by carbon-intensive energy, strong institutions with high investment in education and technology but a lack of global environmental concern, and the population peaking and declining in the 21st century. GLOBAL CIRCULATION MODELS For each scenario, we ran five GCMs to account for the uncertainty in climate models: GFDL-ESM4, IPSL-CM6A-LR, MPI-ESM1-2-HR, MRI-ESM2-0, and UKESM1-0-LL. They were chosen because they represent a span of temperature-precipitation variations (e.g., wet-cold). We display the median of the 5 GCMs for each scenario. Source: Aqueduct 4.0. Also note that Dow uses Aqueduct tool results as a screening level tool. Local site data and knowledge of watershed characteristics are used in conjunction with Aqueduct data.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.0°C - 2.4°C

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

- Consumer sentiment

Regulators, legal and policy regimes

- Global regulation

Macro and microeconomy

- Domestic growth
- Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The Stated Policies scenarios (IEA STEPS) reflect current policy settings based on a sector-by-sector and country by country assessment of the specific policies that are in place, as well as those that have been announced by governments around the world and provides a more conservative benchmark for the future, because it does not take it for granted that governments will reach all announced goals. This scenario provides a benchmark to assess the potential achievements (and limitations) of recent developments in energy and climate policy. (source: Global and Energy Climate Model documentation from IEA) Scenario assumptions, uncertainties and constraints in the scenario included in our analysis but not limited to: •Stated policies being achieved in full and on time considering a more conservative outlook on collective policy action, •Policies contemplated in this scenario include Nationally Determined Contributions (NDCs) as well as pricing policies, efficiency standards, electrification programs, etc. •Include examples of how some parameters might change from today in 2030 (e.g., carbon price today vs carbon price in 2030). Some key parameters leveraged from IEA WEO 2023 in this analysis include: CO₂ prices for electricity industry and energy production for different geographic location, and projection of different type of vehicle sales. The related uncertainties and constraints potentially affecting our analysis include but are not limited to the impact of current and emerging regulations on forecasted carbon price, and lack of regional disaggregation of data.

(5.1.1.11) Rationale for choice of scenario

Climate Scenario analysis helped Dow understand the impact of identified risks and opportunities under different climate scenarios. IEA STEPS scenario developed by the IEA to assess where the global energy system is heading, based on the policy plans and investment choices seen around the world today; this scenario is useful for transition risks and opportunities. Dow used IEA STEPS to determine the impact of risks and opportunities in a current policy world, and IEA NZE to determine the impact of risks and opportunities in a world that aligns with an increase of 1.5° C.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- No SSP used

(5.1.1.3) Approach to scenario

Select from:

- Qualitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.6°C - 1.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To evaluate physical risks, Dow partnered with S&P Global Trucost (Trucost) to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, flood, heat waves, cold waves, hurricanes, wildfires and sea level rise. Parameters: S&P Trucost utilized climate modelling datasets and hazard models combined with Dow's asset locations to quantify the potential exposure. Assumptions: The RCP 2.6 scenario assumes radiative forcing of 2.6 W/m² in the year 2100. RCP 2.6 requires that CO₂ emissions decline from 2020 and approach zero at 2100. Analytical choices: The analysis included a quantitative assessment of the physical risks using a baseline year of 2020 with time periods for medium (year 2030) and long term (year 2050). The following data sources were used: WRI Aqueduct, CMIP5 multi-model average, NOAA, Climate Central, S&P Trucost analysis.

(5.1.1.11) Rationale for choice of scenario

Climate Scenario analysis helped Dow understand the impact of identified risks and opportunities under different climate scenarios.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- No SSP used

(5.1.1.3) Approach to scenario

Select from:

- Qualitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To evaluate physical risks, Dow partnered with S&P Global Trucost (Trucost) to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, flood, heat waves, cold waves, hurricanes, wildfires and sea level rise. Parameters: S&P Trucost utilized climate modelling datasets and hazard models combined with Dow's asset locations to quantify the potential exposure. Assumptions: The RCP 4.5 scenario assumes radiative forcing of 4.5 W/m² in the year 2100. RCP 4.5 is an intermediate scenario that represents an emissions peak at around 2040, then decline. Analytical choices: The analysis included a quantitative assessment of the physical risks using a baseline year of 2020 with time periods for medium (year 2030) and long term (year 2050). The following data sources were used: WRI Aqueduct, CMIP5 multi-model average, NOAA, Climate Central, S&P Trucost analysis.

(5.1.1.11) Rationale for choice of scenario

Climate Scenario analysis helped Dow understand the impact of identified risks and opportunities under different climate scenarios.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- No SSP used

(5.1.1.3) Approach to scenario

Select from:

- Qualitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To evaluate physical risks, Dow partnered with S&P Global Trucost (Trucost) to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, flood, heat waves, cold waves, hurricanes, wildfires and sea level rise. Parameters: S&P Trucost utilized climate modelling datasets and hazard models combined with Dow's asset locations to quantify the potential exposure. Assumptions: The RCP 8.5 scenario assumes radiative forcing of 8.5 W/m² in the year 2100. RCP 8.5 is a scenario where emissions continue to rise throughout the 21st century and represents a 'worst case' scenario in terms of potential physical risk. Analytical choices: The analysis included a quantitative assessment of the physical risks using a baseline year of 2020 with time periods for medium (year 2030) and long term (year 2050). The following data sources were used: WRI Aqueduct, CMIP5 multi-model average, NOAA, Climate Central, S&P Trucost analysis.

(5.1.1.11) Rationale for choice of scenario

Climate Scenario analysis helped Dow understand the impact of identified risks and opportunities under different climate scenarios.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

- RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- No SSP used

(5.1.1.3) Approach to scenario

Select from:

- Qualitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Analysis was performed by True Costs. The risk was presented in a qualitative index with and without a weighted factor attributed to Dow's Global Production level as a surrogate representing the financial risk across Dow assets. This step was used to help define the priority sites with respect to water stress. The following data base were used: Water stress; Flood – WRI Aqueduct 3.0 Heatwave; Coldwave; wildfire - CMIP-5 multi-model average Hurricane – NOAA Sea Level Rise – Climate Central

(5.1.1.11) Rationale for choice of scenario

The following scenarios were selected as being all relevant as part of this analysis • High Climate Change Scenario (RCP 8.5): Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100. • Moderate Climate Change Scenario (RCP 4.5): Strong mitigation actions to reduce emissions to half of current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. • Low Climate Change Scenario (RCP 2.6): Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree Celsius by 2100.

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

To ensure its processes and plans are resilient, Dow uses climate-related scenarios to assess physical and transition risks. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of the Company's Decarbonize & Grow strategy. Dow selected several climate scenarios relevant for physical and transition risks, to cover a range of assumptions and to build resiliency for a variety of outcomes in its strategy. Transition risks: Most recently, Dow has utilized two scenarios to assess strategy and exposure to transition risk: Dow used IEA STEPS to determine the impact of risks and opportunities in a current policy world, and IEA NZE to determine the impact of risks and opportunities in a world that aligns with an increase of 1.5°C. Different scenarios yield a range of outcomes; for instance in the Net Zero Emissions by 2050 Scenario Dow's cost of regulatory compliance is higher than in the Stated Policies scenario, but so are its opportunities for the development of low-emissions goods and services and low-emissions technologies. Dow identified that the risk of emissions-related activities could increase the carbon tax burden on the company; to understand the magnitude of its potential impact we used the CO₂ prices in an IEA STEPS and IEA NZE scenarios. For instance, we used IEA's 2030 carbon price projection of \$120/t CO₂ for EU in STEPS scenario to assess the potential impact of \$0.1B additional regulatory cost in Europe (see question 3.1.1). Further, we also analyzed the impact of this risk in a net zero scenario, where the cost of CO₂ will be greater.

Dow's Businesses processes have been influenced by the analysis of the Climate scenarios, such as risk and opportunities identification, assessment and management and, resilience of business model and strategy process. Action taken: For instance, Dow has outlined a multi-generational plan to use recycled feedstocks, clean hydrogen, turbine electrification and other breakthrough technologies such as e-cracking to reduce CO₂ emissions and keep waste out of the environment for the Terneuzen site. As a result, Terneuzen is expected to reduce CO₂ emissions and ultimately achieve net CO₂ neutrality by 2050, the reduction in emissions would result in reduced cost to comply with the EU ETS. Dow has a roadmap outlined which enables the Company to decarbonize its manufacturing footprint while growing. This roadmap includes replacing end-of-life assets with high-efficiency, low-carbon assets. This phased approach allows Dow to adjust its investment timing based on affordability, regulatory drivers and market demand. Dow's phased approach to decarbonizing its assets while growing its business will enable Dow to reduce Scope 1 and 2 GHG emissions in line with a well below 2°C world, while mitigating the affordability risk that presents itself should there be a slower global adoption of the regulatory frameworks needed to address climate change, as is the potential under a Stated Policies scenario.

From 2020-2050, Dow expects to invest an average of \$1 billion per year across the economic cycle, to decarbonize manufacturing assets. Dow's downstream businesses view all scenarios as opportunities to develop solutions related to climate change. These include increased demand for solutions that aid customers in achieving their climate goals, whether it involves mitigation of climate change or products that address climate adaptation. This extends to packaging products that reduce food waste and improve resource efficiency, mobility solutions that reinforce the transportation industry's electrification initiatives, and applications for building envelopes that enable more energy-efficient buildings. For instance, to understand the magnitude of the potential impact on mobility revenue, Dow used the Electric light-duty vehicles proxies sale projections from IEA STEPS scenario and IEA NZE scenario."

Physical risks: To evaluate physical risks, Dow partnered with S&P Global Trucost (Trucost) to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, flood, heat waves, cold waves, hurricanes, wildfires and sea level rise. The analysis included an assessment of the physical risks using a baseline year of 2020 with time periods for medium (year 2030) and long term (year 2050) using the Intergovernmental Panel on Climate Change (IPCC) representative concentration pathways (RCP): RCP 2.6, RCP 4.5 and RCP 8.5. These pathways represent varying degrees of global atmospheric GHG concentrations (low, medium and high, respectively), and thus different expectations on global temperature rise. Results are impacting the ass will be incorporated into Dows long-term assessments of Dows manufacturing sites, which is a key input into Dow's capital approval process.

Forests

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- Business division

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Dow's scenario analysis resulted in the development of forest-related targets: no sourcing of illegally produced and/or traded forest risk commodities; no deforestation or conversion of natural ecosystems in our direct operations; promoting ecosystem restoration and/or conservation in our direct operations; increasing the sustainable production and/or consumption of forest risk commodities; increasing FSC Certification from the current 43% of our timber consumption to 70% by 2025 and 100% by 2030. Dow audits all raw material suppliers to avoid illegal deforestation and ensure Forest Stewardship Council (FSC) certification on its own lands. Dow is committed to no deforestation or conversion of natural ecosystems in its direct operations. Dow follows forest management practices to ensure that timber commodities comply with local regulations and have source traceability. External suppliers are tracked to ensure they do not participate in illegal deforestation practices.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

As an outcome of Dow's water risk assessment, the following actions have been taken in 2023. Risks and opportunities identification, assessment and management: Corporate Strategy & Business process influenced by Dow's water risk analysis – The climate-related scenarios assessing both the physical and transition risks defined Dow's number one risk tied to climate as water availability. As a result, Dow has introduced its new Water & Nature strategy designed in response to the climate and water risk assessment. Risks and Opportunities identification, assessment and management This has broadened the number of sites from six key water stress sites as defined previously to take a deeper look at the top 20 sites' water impacts, risks and dependencies. Target setting and transition planning Efforts will be defined to establish a water stewardship plan seeking water resiliency where required. This includes the surrounding natural ecosystems to be able to withstand unpredictable conditions, such as drought, sea level rise and flooding being the top risks.

The targets defined in Dow's water and nature strategy include: By 2030, Dow will implement a robust land management strategy, its top 20 water-dependent sites will have water stewardship plans, and 10 of those sites will be water-resilient. By 2035, all Dow sites will have water stewardship plans. By 2050, Dow will partner to conserve 50,000 acres of habitat and its top 20 water-dependent sites will be water-resilient. Dow's periodic climate scenario analysis considers a longer time frame (currently to 2050) for magnitude of impact. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of the Company's Decarbonize & Grow strategy. Dow selected several climate scenarios relevant for physical and transition risks, to cover a range of assumptions and to build resiliency for a variety of outcomes in its newly announced Water and Nature Strategy which expands Dow's protect the climate targets to include climate adaptation benchmarks focused on water and nature. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation. Dow's Businesses strategy have been influenced by the analysis of the Climate scenarios and water risks to include mitigation plan tied to water stress embedded in business growth model and capital allocation plan.

In 2023, For example, the decarbonization plan for the Terneuzen site identified the need for additional water. Dow is actively investigating the optimal option to supply this additional demand. In Freeport, the maximum financial risk tied to water in medium term of \$1,800,000 was a key element to support the financial planning of investing in water resiliency. Freeport Harris Reservoir expansion is progressing as an opportunity to mitigate that risk for Dow and community. Dow has a roadmap outlined which enables the Company to decarbonize its manufacturing footprint while growing and in consideration of water and nature dependencies, impacts and opportunities. This roadmap includes replacing end-of-life assets with high-efficiency, low-carbon and low-water assets. This phased approach allows Dow to adjust its investment timing based on affordability, regulatory drivers and market demand. Dow's downstream businesses view all scenarios as opportunities to develop solutions related to climate change, water and nature resiliency. These include increased demand for solutions that aid customers in achieving their climate, water and nature goals, whether it involves mitigation of climate change, water stress or nature losses or products that address climate adaptation. This extends to packaging products that reduce food waste and associated water footprint and improve resource efficiency.

The risks assessed included water stress, flood, heat waves, cold waves, hurricanes, wildfires and sea level rise. The analysis included an assessment of the physical risks using a baseline year of 2020 with time periods for medium (year 2030) and long term (year 2050) using the Intergovernmental Panel on Climate Change (IPCC) representative concentration pathways (RCP): RCP 2.6, RCP 4.5 and RCP 8.5. These pathways represent varying degrees of global atmospheric GHG concentrations (low, medium and high, respectively), and thus different expectations on global temperature rise. Results will be incorporated into Dows long-term assessments of Dows manufacturing sites, which is a key input into Dow's capital approval process.

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Evaluation of climate-related risks and opportunities continues to be a catalyst for the development of the Company's Decarbonize & Grow strategy (Dow's climate transition plan). Dow's science-based strategy includes a phased approach to decarbonize while meeting growing demand for Dow's products and contributing to a low-carbon future through continued investment in new products, technologies and processes, culminated in a detailed investment plan and roadmap to achieve our decarbonization commitments. In 2020, Dow announced commitments to reduce its net annual Scope 1 and 2 CO₂e emissions by 5 million metric tons by 2030 versus its 2020 baseline.

Additionally, Dow announced its intention to be carbon neutral by 2050 (Scope 1+2+3, as defined by the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, plus product benefits). Dow has outlined a path to decarbonize its production processes (Scope 1 and 2 CO₂e emissions), utilizing a phased approach in which end-of-life capacity is replaced with higher-efficiency, lower greenhouse gas emitting assets. Dow has committed to investing approximately \$1 billion per year, on average across the economic cycle, to drive both earnings growth and decarbonization of our manufacturing assets. A diversified feedstock mix, including circular, renewable, and decarbonized fossil materials is required to mitigate risks that could negatively impact Dow's ability to meet decarbonization and circularity commitments, its operations, and/or its financial condition. The global economy will still be reliant of fossil fuels in 2050 and the IEA NZE scenario specifies that only unabated fossil fuels should be phased out and allows for fossil material use for non-fuel applications such as fossil-based feedstocks.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Throughout the year, members of the management team and Board of Directors conduct extensive outreach to stockholders, engaging with institutional investors that collectively held approximately 55 percent of outstanding shares of common stock of the Company. This outreach included direct engagement, off-cycle proxy interactions

on ESG with large shareholders as well as various investor coalitions like CA100, NZAMI and ESG ratings agencies like MSCI, Sustainalytics, Bloomberg, Global S&P CSA, where the management team regularly updated investors and stakeholders on a range of topics including ESG and gained an understanding of their perspectives and feedback. The Board and management team carefully consider the feedback from these interactions when reviewing our climate-based strategies and priorities in Dow's Proxy, investor day materials, 10-K, latest 10-Q and the 2023 INTERsections Report. After every quarterly earnings release, Dow's CEO, CFO and the IR team interact with top shareholders to discuss the Company's financial performance as well as progress on the ESG goals and initiatives.

This cadence continues through the quarter at investor conferences, non-deal investor road shows as well as direct interactions with key shareholders and stakeholders. Dow provides information on our approach and progress against our GHG reduction targets, on an annual basis in our INTERsections Report. Dow presents information to investors, NGOs, ESG Advisory and ratings firms and investor coalitions on climate related initiatives directly and indirectly when appropriate during annual governance engagement and quarterly dialogues with large owners – these events actively seek investor input. At Dow's 2024 Investor Day, which was attended by more than 2000 audience members (online and in-person), the Company outlined its effort to achieve carbon neutrality by 2050 while meeting its 2030 reduction targets as well as the various programs to develop sustainable products in each of its end markets. Dow also provides updates on its GHG emission reduction efforts at each quarterly earnings webcast. Stockholders and other parties interested in communicating directly with the full Board, the Chair, the independent Lead Director, or the independent Directors as a group or individually, may do so by mail addressed to Dow Inc. in care of the Office of the Corporate Secretary, 2211 H.H. Dow Way, Midland, Michigan 48674 or via email addressed to directors@dow.com.

(5.2.9) Frequency of feedback collection

Select from:

More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Dow's Decarbonize & Grow strategy involves specific actions to mitigate climate-related risks, while also advancing opportunities in several key areas.

- *Optimizing Manufacturing Facilities and Processes for Sustainability:* From 2020-2050, Dow is investing approximately \$1 billion in annual capital across the economic cycle to decarbonize assets, in a phased approach, while growing capacity.
- *Increasing Clean Energy and Steam:* Dow continues to invest in cost-efficient clean energy, including wind, solar, biomass, hydropower and advanced nuclear, across operations.
- *Developing Next Generation, Low-Carbon Manufacturing Technologies:* Dow is investing in longer-term, future-focused manufacturing technologies that will be critical in the decarbonization of the Company's manufacturing.
- *Building a Value-Generating Scope 3 Decarbonization Pathway:* Dow has significantly advanced its Scope 3 strategy by improving emissions accounting, advancing transparency along the value chain, and working closely with key suppliers.
- *Developing Low-Carbon Products, Technologies and Services:* Dow products are essential to a low carbon future. Dow is helping its customers achieve their climate goals by providing products that facilitate energy efficiency, lightweighting, fuel transition, circularity, increased operational efficiency, resource reductions and reduced emissions.

Assumptions also include the availability, development and affordability of lower greenhouse gas emissions technology, the effects of CO₂e pricing, and changes in public sentiment, regulations, taxes, public mandates or requirements as they relate to CO₂e. Dow utilizes a robust scenario analysis to assess the long-term materiality and impact of climate-related risks and opportunities. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of the Company's Decarbonize & Grow strategy. Scenarios are used to evaluate both physical and transition risks.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Some key examples of our 2023 progress: Optimizing manufacturing facilities and processes for sustainability: Dow's Board of Directors approved the final investment decision (FID) for the Fort Saskatchewan Path2Zero investment to build the world's first net-zero Scope 1 and 2 emissions integrated ethylene cracker and derivatives facility in Alberta, Canada, which will decarbonize 20% of Dow's ethylene production capacity when completed. Dow has advanced emissions reduction plans for the largest manufacturing sites.

- Increasing use of clean energy and steam: Dow continues to invest in cost-efficient clean energy, including advanced nuclear, wind, solar, biomass and hydropower, with approximately 1,000 megawatts of purchased renewable power.*
- Investing in transformative, next-generation manufacturing technology: Dow continued to progress its advanced small modular reactor (SMR) nuclear project, making site selection for Seadrift, Texas, in 2023. Dow is collaborating with the U.S. Dept of Energy and X-energy, a nuclear energy innovation company, to develop and deploy X-energy's advanced SMR technology*
- Developing low-emissions products, technologies and services: Dow's MobilityScience™ platform is enabling the growth of electric vehicles today and also developing cutting-edge material innovations that will enable the next generation of electric and autonomous vehicles to achieve longer range, greater comfort and enhanced safety.*
- Collaborating with the supply chain to tackle "upstream" greenhouse gas emissions: Dow has significantly advanced its Scope 3 strategy by improving emissions accounting, advancing transparency along the value chain, and working closely with key suppliers to set and meet emissions reduction targets.*
- Effective watershed management: Dow's collaboration with Louisiana State University River Studies program advances the science of Mississippi River delta restoration. Texas Governor Greg Abbott has appointed Dow's Sharon Hulkan to the Gulf Coast Protection District (GCPD) Board of Directors, an organization created to oversee the implementation of an integrated and comprehensive coastal resilience strategy for the upper Texas coast.*
- Developing products that aid in water conservation: Innovative new products such as ACUSOL Prime 1, which is Dow's first high-performing biodegradable auto dish dispersant that enables up to 50% less water use. In addition, Dow's easy-rinse silicones in laundry soap reduce foam, also enabling up to 50% less water use.*
- Transform the waste: In 2023, Dow furthered its partnership with Mura Technology to construct multiple world-scale advanced recycling facilities in the United States and Europe, which will collectively add as much as 600 kilotons of annual advanced recycling capacity. Mura commenced commissioning in 2023 of a 20 kilotons per annum (KTA) advanced recycling facility in the U.K.*
- Reduced GHG emissions from 2022: Scopes 12: 1.8 MMT and Scope 3: 3.0 MMT.*

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Dow 2023-progress-report.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

- Forests
- Plastics
- Water
- Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Dow utilizes a robust scenario analysis to assess the long-term materiality and impact of climate-related risks and opportunities. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of Dow's climate strategy. Scenarios are used to evaluate both physical and transition risk and are particularly

useful in evaluating the potential and impact of emerging risks. Environmental risks and opportunities formed the basis of Dow's new water and nature strategy were released in May 2024. The strategy is built to ensure Dow considers environmental risks and opportunities, and their interdependencies as it relates to climate, water and nature. Water is Dow's number one climate risks and Dow's primary nature dependency. The water and nature strategy also recognizes that specific efforts may not be driven by Dow's climate goal. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems.

Dow has developed the following targets: 1) Dow has established a target to achieve 70% FSC certification by 2025 for both wood and charcoal commodities produced and purchased within Dow's silicon operations in Brazil, which is the only location where Dow purchases timber-related raw materials. 2) By 2030, Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3 million metric tons of circular and renewable solutions annually. To do this, Dow will build industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand. By 2035, Dow will close the loop by enabling 100% of Dow products sold into packaging applications to be reusable or recyclable. 3) By 2030, Dow's top 20 water-dependent sites will have water stewardship plans, and 10 of those sites will be water-resilient. The target of developing a water stewardship plan will be applicable to all manufacturing sites. 4) By 2025, Reduce freshwater intake intensity at our Key Water Stressed Sites by 20%.

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have informed our strategy as it relates to our products and services across all strategic planning timeframes [short (0-5 years), medium- (5-10 years), and long-term (>10 years)]. Dow products can often reduce GHG emissions more than the footprint of manufacturing them. We continue to align investments in our product R&D with a low-carbon future and evaluate our product line for resiliency in future scenarios. Dow's downstream businesses view climate scenarios as opportunities to develop solutions related to climate change. These include increased demand for solutions that aid customers in achieving their climate goals. This extends to packaging products that reduce food waste and improve resource efficiency, mobility solutions that reinforce the transportation industry's electrification initiatives, and applications for building envelopes that enable more energy-efficient buildings.

Dow sees a significant growth opportunity in the mobility market. The shift toward electric vehicles (EV) and hybrids requires reliable, safe, and high-performance solutions, which all begin with the development of new materials. As the mobility industry evolves, Dow aims to increase sales revenues by leveraging its unique ability to offer a broad range of chemistries, including polyethylene, polypropylene polyolefin, polyurethane, acrylic, and silicone. Dow has long focused on innovation, customer centricity, inclusiveness, and sustainability. These four pillars are core to both Dow's and mobility industry leader's culture. Dow established MobilityScience™ to capture this opportunity and help the industry decarbonize. To achieve the projected growth, Dow will need to invest in both personnel and capital. The Company has assembled a global team of experts with deep technical and application expertise, aligning customer needs with Dow's extensive chemistry portfolio. Dow has a multilayer partnership with JLR Racing on the Formula-E circuit, showcasing its material science expertise in demanding EV environments.

Furthermore, Dow announced the intent to invest in ethylene derivatives capacity on the U.S. Gulf Coast, including the production of carbonate solvents, critical components to the supply chain of lithium-ion batteries. The Company has expanded capacity across its silicone and polyurethane assets. Dow has inaugurated its first European MobilityScience™ Studio in Correggio, Italy, reaffirming its long-term commitment to the mobility industry as it undergoes transformation and growth. These strategic investments will enable Dow to align with the EV transition, prioritize environmental stewardship, and accommodate customer growth. Dow's commitment to introducing cutting-edge material technologies support customers in achieving carbon emission reduction and circularity/sustainability goals. These innovations have collected recognition from third-party organizations, including 12 Edison Awards in 2024.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Forests
- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have informed our strategy relative to our value chain across all strategic planning timeframes: short (0-5 years), medium (5-10 years), and long term (>10 years). Dow recognizes the need to reduce value chain emissions to mitigate climate-related risk. Dow's newly released water and nature strategy as of May 2024 also expands Protect the Climate targets to include a focus on water and nature impacts with Dow's value chain, recognizing the need to explore potential synergies and trade-offs. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation, water and nature. Dow's goal is to be carbon neutral by 2050, which includes Scope 3 value chain-related emissions.

Similarly, Dow's water and nature goal stipulate the need to engage the entire supply chain, working to reduce the demand and impact on water and nature ecosystems; Approximately 70% of Dow's GHG emissions footprint falls into Scope 3 categories – and more than half of those emissions derive from the raw materials, transportation and other services we purchase as a company. We are actively validating and developing Scope 3 emissions reduction and mitigation efforts while also noting the impacts on water and nature. Collaboration with our partners along the entire value chain is key to lowering Scope 3 carbon emissions and achieving Dow's water and Nature goals. Dow's Scope 3 decarbonization efforts will occur one project at a time, one supplier at a time, on one material or activity at a time. For example, we are collaborating with various logistics suppliers to transition to low-carbon transportation fuels and with material suppliers to adopt renewable energy. By tracking each project's emissions reductions through validated and verified supplier data, we expect to decarbonize Scope 3 incrementally, aiming for a carbon neutral Scope 3 emissions by 2050.

Additionally, for Forest related activities at Dow's manufacturing facilities in Brazil: In order to avoid production disruption, compliance, or reputational risks and to ensure that Dow's operations can receive timber commodities, 100% of our charcoal and woodchips suppliers are required to be compliant with the following legislations: Certificado de Cadastro de Imóvel Rural, Cadastro Ambiental Rural, Licença Ambiental Rural, Declaração de Corte de Floresta on Minas Gerais or Sistema de Cadastro de Consumidores de Produtos Florestais do Estado do Pará. Suppliers are audited monthly by Dow's natural resources team. To reduce the risks related to wood commodities and to demonstrate responsible forest stewardship, Dow commits to achieve 70% overall FSC (Forest Stewardship Council) certification by 2025 and 100% by 2030. In 2023, we reached 49% FSC certification with 47% of timber products both harvested and purchased at our Pará location and 50% of our Minas Gerais consumption being FSC certified.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have informed our strategy as it relates to investment in R&D across all strategic planning timeframes [short (0-5 years), medium (5-10 years), and long term (>10 years)], and includes elements of climate change adaptation and mitigation. Dow's newly released water and nature strategy as of May 2024 also expands Protect the Climate targets to include a focus on water and nature recognizing the need to explore potential synergies and trade-offs. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation, water and nature. Achieving Dow's goal to be carbon neutral by 2050 will involve the use of breakthrough technologies.

Scenario analysis can provide insights into opportunities for these breakthrough technologies. The scenario analysis also includes a water footprint and an understanding of the watershed health with both water intake and water discharge. The impact to nature in aligning development with sustainable land use is also a critical part of understanding risk and opportunities. Example of a substantial strategic decision made in this area: Situation: Today's ethylene steam crackers, which make up a large portion of Dow's asset base, rely primarily on natural gas combustion to obtain the temperature needed to operate – making these assets CO₂ emission intensive. We know from climate-related scenario analysis that pathways to limit temperature rise to well below 2 °C involve an acceleration in the use of clean energy. As the energy grid becomes greener, using clean electricity to heat steam cracker furnaces could become one of the breakthrough technologies to decarbonize the chemicals industry. Task: Develop a technologically and economically feasible solution for ethylene steam crackers that allows the chemicals industry to utilize clean electricity in place of natural gas combustion. Action: In 2020, Dow and Shell announced a joint development agreement to accelerate technology to electrify ethylene steam crackers. Following the initial announcement, other collaborators joined the effort, including The Netherlands Organisation for Applied Scientific Research (TNO) and the Institute for Sustainable Process Technology (ISPT). Result: In 2022, the e-cracking furnace experimental unit was completed and is operational in the Netherlands. This represents a key milestone in the company's joint technology program. The experimental unit is currently being used to test a theoretical electrification model developed for retrofitting today's gas-fired steam cracker furnaces. Data generated by the unit will be used to validate the model and allow the electrification program to advance to the next phase; the design and construction of a multi-megawatt pilot plant, with potential start-up in 2025, subject to investment support.

Operations

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have informed our strategy as it relates to Operations across all strategic planning timeframes [short (0-5 years), medium- (5-10 years), and long term (>10 years)] and includes elements around both climate change adaptation and mitigation. Dow recognizes the need to reduce emissions to mitigate climate-related risk. Dow has a goal to reduce Scope 12 emissions by 15% by 2030 (from 2020 baseline) and be carbon neutral by 2050 (Scope 1+2+3 plus product benefits). Opportunities and projects are assessed holistically

on key environmental metrics including GHG emissions, emissions to air and water, water withdrawal and land use change. In addition, Dow has set 'World Leading Operations' 2025 Sustainability Goals that address a number of areas with the goal of reducing our impact on the environment: for example, reducing freshwater intake intensity, reducing our waste intensity, and reducing our GHG emissions. Example of a substantial strategic decision made in this area: A climate-related risk for Dow is related to carbon emission pricing regulation. If carbon emission prices rise significantly in the jurisdictions where we operate, it could impact our cost to operate compared to competitors.

A key part of Dow's strategy is to reduce our GHG emissions and minimize our carbon exposure by mitigating the direct cost impact of existing regulation through pursuing efforts to reduce Dow's overall energy usage and GHG emissions through optimizing our facilities or implementing new projects. Currently, Dow's multidisciplinary teams are working on energy efficiency projects, R&D, and capital investment projects that will reduce the Company's energy usage and CO₂ footprint overall. To combat climate change, the EU ambition for 2030 to reach a 55% emission reduction, compared to 1990 levels. Dow has a facility in Terneuzen, The Netherlands, that could have an increased cost to comply if CO₂ emission pricing increases as a result of this objective. Dow mitigates the cost of compliance through the implementation of CO₂ reduction projects that are less expensive to implement on a cost per tonne of CO₂ basis than the projected cost of CO₂ emissions. Ultimately, our task is to reduce emissions in the most cost-effective manner available. Dow has outlined a multi-generational plan to use recycled feedstocks, clean hydrogen, turbine electrification and other breakthrough technologies such as e-cracking to reduce CO₂ emissions and keep waste out of the environment for the Terneuzen site. As a result, Terneuzen is expected to reduce CO₂ emissions and ultimately achieve net CO₂ neutrality by 2050, the reduction in emissions would result in reduced cost to comply with the EU ETS.

Operations

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Water-related risks and opportunities have informed our strategy as it relates to Operations across all strategic planning timeframes [short (0-5 years), medium- (5-10 years), and long-term (>10 years)] and includes elements around both climate change adaptation and mitigation. Dow's newly released water and nature strategy as of May 2024 also expands Protect the Climate targets to include a focus on water and nature recognizing the need to explore potential synergies and trade-offs. Water risk and decreases in ecosystem services represent key concern areas that are influencing business growth strategies, capital allocation plan, process innovation portfolio to manage potential increase costs and develop key opportunities. Dow mitigates the risk of water stress through first understanding the risk in specific stressed water shed accompanied by a robust internal water system reliability analysis. This risk profile is then translated into a financial risk to inform business decision on growth, retiring of water intensive assets, capital allocation, innovation investments which includes basin collective actions. Site specific mitigation and opportunity plans are developed that include for example sourcing from alternative sources, external water recycling, upscaling new less water intensive processes, prioritizing water effectiveness projects. Ultimately, our task is to develop a multi-year site specific water action plan aligned with overall site

management plan that continues to be updated according to watershed stress mitigation efforts and reduce emissions in the most cost-effective manner available.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities formed the basis of Dow's new water and nature strategy released in May 2024. The strategy is built to ensure Dow considers environmental risks and opportunities, and their interdependencies as it relates to climate, water and nature. Water is Dow's number one climate risks and Dow's primary nature dependency. The water and nature strategy also recognizes that specific efforts may not be driven by Dow's climate goal. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems. Its new strategy includes a specific focus on Engaging the entire supply chain, working to reduce the demand and impact on water and nature ecosystems; and innovating with customers and value chain partners that are better for water and nature. Water and nature-related risks and opportunities have informed our strategy across all strategic planning timeframes [short (0-5 years), medium (5-10 years), and long term (>10 years)]. Dow has delivered more than \$1 billion in value through projects that are good for business and better for ecosystems, including water, since 2015. By 2025, Dow will reduce the freshwater intake intensity at six key water-stressed sites by 20% (World-Leading Operations. For example, key 2023 actions included the launch of the following products: -Launching FINGERPRINT DFDA-7555 NT Bimodal Polyethylene (PE) Resin used in microirrigation systems that can help increase water productivity, improve crop yields and conserve water. -SYL-OFF EM 7958 Coating for consumer and electronic applications. This next-generation coating offers a 70-75% lower water footprint compared with previous technology. Dow is committed to reporting progress on these targets with voluntary disclosures under the Taskforce for Nature-Related Financial Disclosures beginning with the 2025 reporting year.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities formed the basis of Dow's new water and nature strategy released in May 2024. The strategy is built to ensure Dow considers environmental risks and opportunities, and their interdependencies as it relates to climate, water and nature. Water is Dow's number one climate risks and Dow's primary nature dependency. The water and nature strategy also recognizes that specific efforts may not be driven by Dow's climate goal. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems. Its new strategy includes a specific focus on Engaging the entire supply chain, working to reduce the demand and impact on water and nature ecosystems; and innovating with customers and value chain partners that are better for water and nature. When evaluating Dow's potential innovations and solutions, it is important to consider the entire value chain from product innovation and raw material selection to production, customer and consumer use, and end of life or reuse. In some cases, Dow's solution may have a negative impact (for example, an increase in GHG emissions) when considered in isolation. For example, recycling of water may require additional energy input (a negative in isolation) but enables circularity in a value chain targeting water stress regions (a positive from a value-chain perspective). In other cases, transparency across the value chain is lacking and thus decisions are made based on the experience of experts and available data.

Using life cycle assessments (LCAs) is a way for Dow to ensure it considers the full value chain when evaluating value chain impacts. Water and nature-related risks and opportunities have informed our strategy across all strategic planning timeframes [short (0-5 years), medium (5-10 years), and long term (>10 years)]. In the short term - By 2025, Dow will deliver \$1 billion in value through projects that are good for business and better for ecosystems, including water. (Goal achieved- in 2023, reached \$1.2B) For example, key 2023 actions: Dow developed a new partnership with Water.org to help provide lasting access to reliable, safe water and sanitation through affordable financing, such as small loans, in Querétaro, Mexico. Dow's funding supported areas facing high water scarcity with solutions such as rainwater harvesting. Dow is committed to reporting progress on these targets with voluntary disclosures under the Taskforce for Nature-Related Financial Disclosures beginning with the 2025 reporting year.

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Revenues
- Direct costs
- Indirect costs
- Capital expenditures
- Capital allocation

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Forests
- Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate-related risks and opportunities influence our financial planning across short (1-5 years), medium (5-10 years), and long term (>10 years) timeframes. Case study of how risks and opportunities have influenced financial planning – Capital Allocation

1. Situation: A climate-related risk for Dow is related to carbon emission pricing regulation. If carbon emission prices rise significantly in the jurisdictions where we operate, it could impact our cost to operate compared to competitors.

2. Task: Ensure the potential for rising emission costs is incorporated into our capital allocation process such that the potential impact of rising emission prices is assessed. This enables Dow to make appropriate investment decisions regarding the capital needed for decarbonization.

3. Action: Dow has an internally defined price on carbon that is incorporated in the business process plan and in our long-term division capital allocation process. We maintain a 20-year carbon price forecast for all jurisdictions in which we operate that is updated, at a minimum, on an annual basis. The business process plan is used in one-to-five-year decisions (short term).

The division capital allocation process is utilized to evaluate long term investments. As many assets in the chemical industry are capital intensive, long-lived assets, long-term investments are evaluated on a 20-year timeframe. The objective of defining an internal carbon price is to inform the risk of carbon exposure, to make the best decisions that will ensure company results longer term comply with regulatory frameworks.

4. Result: Our projected price on carbon emissions helps inform our decisions regarding the allocation of spending on internal and external resources dedicated to achieving these reduction objectives. For example, Dow’s projected emissions price forecast for the EU ETS is incorporated into the project economics for our decarbonization plan for our site in Temeuzen, The Netherlands. Another example is where Dow’s projected emissions price forecast for the Alberta TIER is incorporated into the project economics for our decarbonization plan for our site in Alberta, Canada.

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition	Methodology or framework used to assess alignment with your organization’s climate transition
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Other methodology or framework

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

Other, please specify :Internal Methodology

(5.4.1.5) Financial metric

Select from:

CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

908,000,000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

38.5

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

60

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

60

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Dow considers sustainability in all capital project decisions, ensuring projects align with the Company's long-term sustainability strategy, which focuses on decarbonization and growth, circularity advancement, safety of products and operations, and improved reliability of operations. Dow has also committed to allocate an average of \$1 billion in annual capital over the economic cycle to decarbonize its assets, in a phased approach, while growing capacity. • The Company's capital expenditures include projects that support decarbonization and climate change adaptation and mitigation efforts as part of Dow's climate transition plan. To qualify as climate-aligned capital spending, projects should utilize energy and/or technology solutions that: - lower or eliminate Scope 1 and/or Scope 2 GHG absolute emissions - reduce Scope 1 and/or Scope 2 GHG emission intensity - directly enable other activities to reduce GHG emissions - address water quality, wastewater discharge and/or freshwater intake - improve biodiversity and related ecosystems In 2023, Dow's capital expenditures were \$2,356 million.

Approximately \$908 million (38.5%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately \$848 million (36%) were climate-aligned capital spending that includes: • Investments related to the Company's first net-zero Scope 1 and 2 GHG emissions manufacturing facility in Fort Saskatchewan, Alberta, Canada. Replacement of the Company's obsolete steam and power assets in Louisiana, resulting in lower Scope 1 GHG emissions. Flare gas recovery projects at multiple U.S. Gulf Coast facilities, allowing recovered flare gas to be recycled or used as an alternative fuel, resulting in lower Scope 1 and Scope 2 GHG emissions. • The Company expects that projects with environmental sustainability drivers will continue to increase and are anticipated to reach more than 60% of the Company's annual capital spending by 2025, driven primarily by the Company's Decarbonize & Grow projects. In early 2024, Dow announced the

completion of Dow's inaugural green bond offering, which raised more than \$1.25 billion to support the Company's Decarbonize & Grow and Transform the Waste strategies, including expenditures and investments related to Dow's Path2Zero project in Fort Saskatchewan, Alberta, Canada.

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: <input checked="" type="checkbox"/> Yes	<i>R&D is directed at projects that decarbonize Dow's manufacturing processes and/or to create new products that lower emissions across the value chain.</i>

(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

Row 1

(5.5.3.1) Technology area

Select from:

Unable to disaggregate by technology area

(5.5.3.3) Average % of total R&D investment over the last 3 years

80

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

82

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

84

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Advancement in sustainable technology and products are key component of Dow's climate targets. In 2023, 89% of Dow's R&D Portfolio had alignment to sustainability. These projects are aligned with the following sustainability focus areas: climate protection, circular economy, stop the waste, and safer materials. All of which are part of our 2025 sustainability targets portfolio.

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

95

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

25

(5.9.3) Water-related OPEX (+/- % change)

-10

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

5

(5.9.5) Please explain

CAPEX increased in 2023 and was attributed to improving water resiliency at key water stress sites and performing capitalized maintenance and repairs on water infrastructure across the asset base. The anticipated trend in capital expenditure is projected to fluctuate 25 to -25% across the years with key assets tied to water resiliency representing significant capital influx. For 2023, OPEX decreased slightly and is projected to increase slightly for 2024. The trends between CAPEX and OPEX indicate Dow’s forward look in investments tied to water resiliency allowing the control of OPEX. Dow’s approach to water asset management is to understand water risk and take proactive actions. This includes ensuring adequate capital investments are made and involve scaling proven water advantaged solutions in both water assets and chemical manufacturing. Separate from water related CAPEX, it is important to note investments are made in new manufacturing assets with a water advantage footprint.

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon <input checked="" type="checkbox"/> Water

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- Navigate regulations climate-related issues in decision making
- Drive energy efficiency
- Stress test investments
- Drive low-carbon investment
- Identify and seize low-carbon opportunities
- Incentivize consideration of

(5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment with the price of a carbon tax
- Alignment with the price of allowances under an Emissions Trading Scheme
- Existing or pending legislation

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Calculations based on current markets, taxes, and legislation in various geographies. Forecasts based on assumptions involving inflation, escalation, and pending legislation.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

Dow assesses that carbon policy will continue to be fragmented across the globe in the short term and therefore Dow uses a range of carbon price outlooks across the Company depending on geography.

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

Pricing is aligned with European and Canadian climate related regulation and increases accordingly.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

\$50

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

\$102

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- Capital expenditure
- Operations
- Product and R&D
- Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for some decision-making processes, please specify :Capital Expenditure

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

30

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Utilizing a regionally differentiated and evolutionary pricing scheme for our internal carbon price allows Dow to mitigate risk and prioritize investment across its global operations. This has driven increased consideration of energy efficiency and emission reduction opportunities at our manufacturing facilities overall. Our carbon price forecasts are evaluated yearly and used when considering larger capital projects that have an impact on emissions.

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

- Shadow price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

- Navigate regulations financial planning
- Drive water efficiency impact opportunities
- Stress test investments water-related policies and targets
- Conduct cost-benefit analysis water-related issues in decision making
- Drive water-related investment water-related issues in risk assessment
- Influence strategy and/or
- Identify and seize low-water
- Setting and/or achieving of
- Incentivize consideration of
- Incentivize consideration of

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

- Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

- Scenario analysis legislation
- Existing water tariffs guidance
- Costs of treating water impact on business decisions
- Costs of disposing water to achieve water-related targets
- Costs of transporting water
- Existing or pending
- Alignment to scientific
- Price with substantive
- Cost of required measures

(5.10.2.5) Calculation methodology and assumptions made in determining the price

The calculation methodology to establish the internal price on water is based on the specific water stress factors and risk scenarios at specific sites as opposed to having an overall global shadow price for water. It includes factors such as the environmental costs of extracting water in a local area or nearest watershed with availability, or the benefits of improving water quality, efficiency, and securing water supplies. This price is then used to inform investment decisions and protect against water shortages. One scenario includes defining the minimum cost of obtaining the required quantity and quality of water from an alternative source such as desalination, which often costs up to three or four times the current water price at that facility. Another method is to establish the financial impact of projected loss production and translate this into a price for water. Other methods are more qualitative including determining the current and future impact of reputational or regulatory "potential" fines or increased capital to meet new regulations.

(5.10.2.6) Stages of the value chain covered

Select all that apply

- Direct operations
- Upstream value chain
- Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

- Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

The internal price of water is differentiated based on site specific potential financial impact to business. It includes site specific context-based elements caused by changing environmental and social conditions and company attributes tied to status of manufacturing assets. Key Factors include physical attributes of watershed health (i.e. water stress which includes both water availability and water quality), status of infrastructure and projected capital to ensure level of desired water reliability, required water quantity and quality to meet current and projected growth of manufacturing assets, projected inflation, changes in watershed governance such as water allocation and costs associated with projected regulatory changes.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

We expect the price of water to increase over time at different rates in different watershed across Dow's assets. The level of control on the price of water will be dependent on Dow's ability to respond to water challenges and factors where Dow's has less control. The rate of change will depend on both the availability and quality of water, availability of alternative sources, expected growth on demand from all water users within that watershed, development and implementation of water resilient solutions and governance at a watershed level to implement water resilient opportunities. Certain Dow facilities source their water from local utilities. Data supplied by the World Bank on this topic confirms that water tariff are increasing across the globe at a rate higher than inflation with for example Europe at 5% since 2020 and 4% in US. Looking more specifically at water stress regions, Dow implemented a water circular loop where the cost of water increased by 50% to meet the desired water reliability. The impact of the increased water price was dampened by reducing the site's water consumption by 30%.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

\$0.02

(5.10.2.12) Maximum actual price used (currency per cubic meter)

\$1.55

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

- Operations
- Risk management
- Impact management
- Dependencies management

- Capital expenditure
- Opportunity management

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for some decision-making processes, please specify :capital expenditures

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Utilizing a regionally differentiated and evolutionary pricing scheme for our internal water price allows Dow to mitigate risk and prioritize investment across its global operations. This has driven increased consideration of water within capital and growth plan and funding of water resilient opportunities at our manufacturing facilities overall. Our water prices are evaluated yearly and used when considering larger capital projects that have an impact on water. Please note that the minimum price indicated refers to freshwater pulled directly from a river in the US by Dow via water rights and therefore does not include any downstream treatment to reach the various quality required for manufacturing processes. The average rate for treated water would correspond to \$0.15 per cubic meter. The maximum price indicated reflects the treated water received by a third party in Europe. The maximum price is in line with typical cost range for desalinated water in Europe is \$0.5–2.5 per cubic meter depending on scale and energy pricing — generally 2–5 times more expensive than conventional freshwater sources like lakes, rivers or reservoirs.

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Smallholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water

	Engaging with this stakeholder on environmental issues	Environmental issues covered
		<input checked="" type="checkbox"/> Plastics
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In 2023, Dow conducted a screening of environmental, social and governance risks for 21,851 of its 30,811 suppliers based on their country, sector, and product or service. Using the risk profiles, as well as factors like spend and Scope 3 greenhouse gas emissions, Dow invited suppliers to submit environmental and social

assessments via platforms like CDP, Ecovadis, and TFS audits. No issues were identified in 2023 that necessitated the termination of a supplier.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

None

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In 2023, Dow conducted a screening of environmental, social and governance risks for 21,851 of its 30,811 suppliers based on their country, sector, and product or service. Using the risk profiles, as well as factors like spend and Scope 3 greenhouse gas emissions. No issues were identified in 2023 that necessitated the termination of a supplier. If a significant negative environmental impact were found, it could lead to different actions, including termination of the business relationship.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

None

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Dependence on water
- Impact on water availability
- Impact on deforestation or conversion of other natural ecosystems
- Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In 2023, Dow conducted a screening of environmental, social and governance risks for 21,851 of its 30,811 suppliers based on their country, sector, and product or service. Using the risk profiles, as well as factors like spend and Scope 3 greenhouse gas emissions. No issues were identified in 2023 that necessitated the termination of a supplier. If a significant negative environmental impact were found, it could lead to different actions, including termination of the business relationship.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- None

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Impact on plastic waste and pollution

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In 2023, Dow conducted a screening of environmental, social and governance risks for 21,851 of its 30,811 suppliers based on their country, sector, and product or service. Dow also directly engaged suppliers to prevent pellet loss. No issues were identified in 2023 that necessitated the termination of a supplier. If a significant negative environmental impact were found, it could lead to different actions, including termination of the business relationship.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

None

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Dow's strategy for supplier engagement on climate-related issues is focused and data-driven. We prioritize our suppliers based on their contribution to Dow's upstream Scope 3 emissions, such as from purchased goods, logistics, and energy. This prioritization is a targeted strategy where we engage with suppliers that represent more than 80% of our upstream Scope 3 categories. This ensures that our engagement efforts are concentrated where they can have the most significant impact on our carbon footprint.

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests
- Business risk mitigation
- Material sourcing
- Regulatory compliance

(5.11.2.4) Please explain

Dow's approach to supplier engagement on forest-related topics is systematic and multi-faceted. We prioritize our suppliers based on a set of key criteria. First and foremost, we consider the types of materials and products they supply to us. Additionally, we assess the supplier's sector, as certain industries have a higher propensity for forest-related risks and opportunities. The geographical location of the supplier is also crucial, given the varying levels of forest-related regulations and natural resource availability across regions. Furthermore, we consider the regulatory landscape in which the supplier operates, as this can significantly influence their forest-related practices. Lastly, we evaluate the financial spend with the supplier, as it indicates the scale of our engagement.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water
- Business risk mitigation
- Material sourcing
- Procurement spend
- Regulatory compliance

(5.11.2.4) Please explain

Dow's strategy for supplier engagement on water-related issues is data-informed. We employ life cycle assessment techniques to understand the water impacts and resources associated with the materials and products that Dow procures. This approach allows us to gain a holistic understanding of the water footprint of our supply chain, from the extraction of raw materials to the delivery of finished products. Through our internal assessments, we are able to identify water hotspots within Dow's upstream value chain. These hotspots represent areas where water use and impacts are most significant, and hence, are prioritized for engagement and improvement efforts with suppliers.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to plastics
- Material sourcing
- Procurement spend
- Regulatory compliance

(5.11.2.4) Please explain

Dow's approach to supplier engagement on plastic-related issues is two-pronged and proactive. We prioritize our suppliers based on the materials and packaging they provide to us, as well as the services they offer. For suppliers providing plastic-related materials and packaging, our objective is to expand circularity and reduce the use of unrecyclable plastic where possible, in line with Dow's circularity goals. In terms of logistics suppliers, our priority is those who transport plastic pellets for Dow. We are committed to ensuring no pollution in our waterways through Operation Clean Sweep, a comprehensive best practice and training program designed to prevent resin loss and help keep plastics out of the marine environment.

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Dow's commitment to sustainable procurement, including issues related to climate change, water, and forests, is embodied in our Code of Business Conduct for Suppliers. The Code is integrated into all purchasing activities, from requests for proposals to contracts and supplier relationship management strategies, and sets forth requirements for environmental sustainability, social responsibility, and corporate governance. Our suppliers are expected to manage environmental risks proactively, enhance their environmental performance continually, and adhere to stringent standards for waste management, air emissions, and wastewater discharges. They should quantify and report meaningful ESG metrics using established methodologies such as the Greenhouse Gas Protocol. We prioritize suppliers who anticipate regulatory trends, respond to market demands for product sustainability, and minimize environmental impact. Dow encourages suppliers to adopt cleaner production processes, pollution prevention technologies, and next-generation leakage monitoring technologies. We also favor suppliers who participate in and promote collaborations to develop innovative technology and systems solutions

across industries. This approach aligns with Dow's commitment to protecting the environment and promoting sustainable practices in every aspect of our operations.

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Dow's commitment to sustainable procurement, including issues related to climate change, water, and forests, is embodied in our Code of Business Conduct for Suppliers. The Code is integrated into all purchasing activities, from requests for proposals to contracts and supplier relationship management strategies, and sets forth requirements for environmental sustainability, social responsibility, and corporate governance. Our suppliers are expected to manage environmental risks proactively, enhance their environmental performance continually, and adhere to stringent standards for waste management, air emissions, and wastewater discharges. They should quantify and report meaningful ESG metrics using established methodologies such as the Greenhouse Gas Protocol. We prioritize suppliers who anticipate regulatory trends, respond to market demands for product sustainability, and minimize environmental impact. Dow encourages suppliers to adopt cleaner production processes, pollution prevention technologies, and next-generation leakage monitoring technologies. We also favor suppliers who participate in and promote collaborations to develop innovative technology and systems solutions across industries. This approach aligns with Dow's commitment to protecting the environment and promoting sustainable practices in every aspect of our operations.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Dow's commitment to sustainable procurement, including issues related to climate change, water, and forests, is embodied in our Code of Business Conduct for Suppliers. The Code is integrated into all purchasing activities, from requests for proposals to contracts and supplier relationship management strategies, and sets forth requirements for environmental sustainability, social responsibility, and corporate governance. Our suppliers are expected to manage environmental risks proactively, enhance their environmental performance continually, and adhere to stringent standards for waste management, air emissions, and wastewater discharges. They should

quantify and report meaningful ESG metrics using established methodologies such as the Greenhouse Gas Protocol. We prioritize suppliers who anticipate regulatory trends, respond to market demands for product sustainability, and minimize environmental impact. Dow encourages suppliers to adopt cleaner production processes, pollution prevention technologies, and next-generation leakage monitoring technologies. We also favor suppliers who participate in and promote collaborations to develop innovative technology and systems solutions across industries. This approach aligns with Dow's commitment to protecting the environment and promoting sustainable practices in every aspect of our operations.

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Supplier scorecard or rating
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

Unknown

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

According to Dow's Code of Conduct for Suppliers, it is mandatory for suppliers to take actions to track and continuously improve their environmental performance across all of their operations, products, and services. Suppliers should quantify and report meaningful ESG metrics following established methodologies like the Greenhouse Gas Protocol, Global Logistics Emissions Council Framework, World Business Council for Sustainable Development Pathfinder Framework, and the Global Reporting Index that they can continually measure over time. Suppliers that make up a significant portion of Dow's upstream Scope 3 are requested to disclose their GHG emissions and climate strategy via CDP annually.

Forests

(5.11.6.1) Environmental requirement

Select from:

No deforestation or conversion of other natural ecosystems

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- Whistleblowing hotline
- On-site third-party audit
- Supplier self-assessment
- Off-site third-party audit
- Supplier scorecard or rating
- Grievance mechanism/

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- Unknown

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Dow seeks to avoid deforestation in our value chain. Our suppliers are required to proactively identify and address environmental risks and impacts throughout the production, distribution, transportation process, and the entire life cycle of their products and services. We favor suppliers that anticipate regulatory trends, respond to market sustainability requests, and minimize the use of nonrenewable resources. Suppliers must ensure their operations meet stringent government or international standards. We promote environmental responsibility and efficiency in resource use, aiming to minimize the environmental impact of operations. This includes a strong focus on avoiding deforestation and promoting sustainable land use practices. Dow monitors supplier risks through desktop research, supplier questionnaires, third-party audits, and site visits, ensuring compliance and promoting sustainable practices across our value chain. This approach reflects our commitment to environmental stewardship and sustainable procurement.

Water

(5.11.6.1) Environmental requirement

Select from:

- Environmental disclosure through a public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Supplier scorecard or rating
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- Unknown

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Dow uses supplier ESG data disclosure to drive change within our supply chain and inform our procurement decisions. This data guides our improvement efforts and enhances our procurement processes and supplier relationship management. We encourage suppliers to disclose their ESG metrics via platforms like CDP and Ecovadis. We conduct high-level risk screenings across our supply chain, assessing potential ESG risks based on a supplier's country, industrial sector, and product. Factors such as spend, greenhouse gas emissions, water or forest risk are considered in these assessments, using Ecovadis ratings and/or CDP questionnaires. For suppliers with the highest ESG-related risks, we collaborate with TfS and its member companies to conduct in-person, site-level audits. This approach ensures we drive sustainable practices throughout our value chain.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Environmental disclosure through a public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- First-party verification
- Ground-based monitoring system
- Supplier scorecard or rating
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

- 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Dow uses supplier ESG data disclosure to drive change within our supply chain and inform our procurement decisions. This data guides our improvement efforts and enhances our procurement processes and supplier relationship management. We encourage suppliers to disclose their ESG metrics via platforms like CDP and Ecovadis. We conduct high-level risk screenings across our supply chain, assessing potential ESG risks based on a supplier's country, industrial sector, and product. Factors such as spend, greenhouse gas emissions, water or forest risk are considered in these assessments, using Ecovadis ratings and/or CDP questionnaires. For suppliers with the highest ESG-related risks, we collaborate with TfS and its member companies to conduct in-person, site-level audits. This approach ensures we drive sustainable practices throughout our value chain.

Forests

(5.11.6.1) Environmental requirement

Select from:

- Environmental disclosure through a public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- First-party verification
- Supplier scorecard or rating
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Dow uses supplier ESG data disclosure to drive change within our supply chain and inform our procurement decisions. This data guides our improvement efforts and enhances our procurement processes and supplier relationship management. We encourage suppliers to disclose their ESG metrics via platforms like CDP and Ecovadis. We conduct high-level risk screenings across our supply chain, assessing potential ESG risks based on a supplier's country, industrial sector, and product. Factors such as spend, greenhouse gas emissions, water or forest risk are considered in these assessments, using Ecovadis ratings and/or CDP questionnaires. For suppliers with the highest ESG-related risks, we collaborate with TfS and its member companies to conduct in-person, site-level audits. This approach ensures we drive sustainable practices throughout our value chain.

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to measure GHG emissions
- Provide training, support and best practices on how to mitigate environmental impact
- Support suppliers to develop public time-bound action plans with clear milestones
- Support suppliers to set their own environmental commitments across their operations

Financial incentives

- Feature environmental performance in supplier awards scheme

Information collection

- Collect climate transition plan information at least annually from suppliers
- Collect environmental risk and opportunity information at least annually from suppliers
- Collect GHG emissions data at least annually from suppliers
- Collect targets information at least annually from suppliers

Innovation and collaboration

- Collaborate with suppliers on innovations to reduce environmental impacts in products and services
- Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms
- Facilitate adoption of a unified climate transition approach with suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Approximately 70% of Dow's GHG emissions footprint falls into Scope 3 categories – and more than half of those emissions derive from the raw materials, transportation and other services we purchase as a company. We are actively validating and developing Scope 3 emissions reduction and mitigation efforts. Collaboration with our partners along the entire value chain is key to lowering Scope 3 carbon emissions.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement :Mandatory reporting, for some suppliers

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

Forests

(5.11.7.1) Commodity

Select from:

- Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

- Upstream value chain transparency and human rights

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to make credible renewable energy usage claims
- Provide training, support and best practices on how to mitigate environmental impact
- Support suppliers to develop public time-bound action plans with clear milestones
- Support suppliers to set their own environmental commitments across their operations

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 100%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Charcoal and woodchips, along with quartz, are forestry products that are the raw materials used to produce silicon metal and Dow's manufacturing sites in Brazil. Approximately 80% of Dow's consumption of forestry products are sourced from third-party suppliers. Dow's policy actively supports the avoidance of deforestation. Our Code of Business Conduct for Suppliers mandates that 100% of suppliers align with our environmental standards, which include explicit provisions for reducing environmental impacts. We utilize assessment tools such as CDP and Ecovadis to evaluate high-risk suppliers, ensuring they meet our stringent environmental criteria. Furthermore, we engage directly with 100% of our suppliers, fostering a clear understanding of Dow's expectations and aiding in their capacity building. This comprehensive approach allows us to effectively monitor for any negative impacts, reinforcing our commitment to forest conservation and sustainable procurement practices. In 2023, Dow engaged with 100% of our charcoal, woodchip, and quartz suppliers through compliance programs and onsite visits. We also hosted supplier events in both 2022 and 2023 for Diversity and Inclusion and

forestry best practices. Before projects are initiated, suppliers are incentivized to demarcate their field boundaries, and this boundary is validated during the second visit by field technicians. Any updating to boundary mapping is updated when required. In Minas Gerais, the mapping of Permanent Preservation Areas (APPs) and Legal Reserves (RLs) are carried out for Fazendas da Zona da Mata.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement :Regulations around biodiversity and deforestation.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

- Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact
- Support suppliers to develop public time-bound action plans with clear milestones
- Support suppliers to set their own environmental commitments across their operations

Financial incentives

- Feature environmental performance in supplier awards scheme

Information collection

- Collect environmental risk and opportunity information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 26-50%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Dow understands the impact that rapidly changing climate and socio-economic conditions are having on water and nature. Dow's new Water & Nature strategy is designed to support resiliency for its sites and surrounding natural ecosystems to be able to withstand unpredictable conditions, such as drought and flooding. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems. Its new strategy focuses on three main areas. First, sustainably managing site footprint, supporting business continuity through world-class water stewardship and positively impacting habitat through smart land management. Second, engaging the entire supply chain, working to reduce the demand and impact on water and nature ecosystems. And third, innovating with customers and value chain partners, deploying R&D for products and solutions that are better for water and nature.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement :All applicable legal requirements.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

- No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact
- Support suppliers to develop public time-bound action plans with clear milestones
- Support suppliers to set their own environmental commitments across their operations

Financial incentives

- Feature environmental performance in supplier awards scheme

Information collection

- Other information collection activity, please specify :Plastic leakage data

Innovation and collaboration

- Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Dow is a leading advocate and pledged member of Operation Clean Sweep (OCS), a program designed to prevent plastic pellet, flake and powder loss to the environment. Dow has woven OCS principles into our global management systems, requiring each of our plastics manufacturing, laboratory and logistics facilities to identify potential release routes and develop risk minimization plans to eliminate pellet loss. In 2023, we launched an internal campaign called "Every Pellet Counts," which is intended to help us better understand the impact and challenges of plastic loss, and what we can do to effect significant change. Ultimately, it is about ensuring our culture helps to preserve the environment for future generations. In addition, we are sharing solutions that have helped us contain pellets with our customers' businesses and others in the value chain. We are also extending this concept to our external manufacturers and third-party logistics service providers. As an OCS Blue Member, we are committed to transparently reporting any unrecovered plastic release to the environment that exceeds 0.5 kg. In 2023, one event occurred with more than 0.5 kg unrecovered plastic loss outside our Company-operated facilities, resulting in total plastic losses of 8 kg. This compares with two events in 2022 with a total loss of 20 kg.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

(5.11.8) Provide details of any environmental smallholder engagement activity

Row 1

(5.11.8.1) Commodity

Select from:

- Timber products

(5.11.8.2) Type and details of smallholder engagement approach

Capacity building

- Disseminate technical materials
- Organize capacity building events
- Offer on-site technical assistance and extension services
- Support smallholders to measure and address their exposure to environmental risk
- Support smallholders to measure and report on environmental and social indicators

- Provide training, support and best practices on sustainable agriculture practices and nutrient management
- Prioritize support for smallholders in regions at high-risk of deforestation and conversion of other natural ecosystems

Financial incentives

- Long-term contracts linked to no-deforestation or no-conversion commitments

Innovation and collaboration

- Collaborate with smallholders on innovations to reduce environmental impacts in products and services

(5.11.8.3) Number of smallholders engaged

56

(5.11.8.4) Effect of engagement and measures of success

Dow is committed to promoting greater environmental responsibility, minimizing impact on nature, and promoting efficient use of resources among our suppliers. In 2023, Dow engaged with 56 smallholders, 36 in Minas Gerais, Brazil through our Fomento program and 20 in Para, Brazil through Project Ybá. Minas Gerais, Brazil- Through our Fomento Program, our technical team, part of our natural resources structure, visited smallholders every other month to conduct compliance audits and guide them on the best technical practices. In 2023, Dow hosted technical workshops and worked to build smallholder capacity through on-site technical and compliance visits and by addressing exposure to environmental risks. As part of our engagement, Dow documents metrics to measure and report on environmental and social indicators and provide technical assistance to support best practices on productivity and sustainable agriculture practices and nutrient management. Fometos are requested to share the Cadastro Ambiental Rural-CAR and Dow validates their compliance with environmental legislations such as APPs (area de preservacao permanente). Para, Brazil- Launched in May 2021, Project Ybá is a strategic sustainability initiative that balances commercial growth with environmental conservation. The project, in collaboration with the Peabiru Institute and The Nature Conservancy, promotes the development of local communities through the commercialization of non-timber resources, while supporting conservation of the Amazon Rainforest. The project has completed a critical mapping stage, identifying 17 plant species of commercial interest to the cosmetics and pharmaceutical industries within Dow's preserved areas of the Amazon Rainforest. Dow completed 22 social field visits to identify the community with the highest social capital and selected the community of Mamorana for this project. The local cooperative, formed with the help of Natura, a cosmetics brand, will extract and sell bioactives like Andiroba seeds from these preserved areas. The first seeds were harvested in 2023. This not only increases family incomes in the community but also contributes to the conservation of the rainforest. Additionally in 2023, 50 beehives with native stingless bees were also implemented in Mamorana with an investment of \$30K. The beehives are estimated to produce 100kg of honey by Dec 2024, generating extra income to the community while providing biodiversity support through pollination.

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Engage with stakeholders to advocate for policy or regulatory change
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow appreciates that customer expectations and preferences are changing and that different customers may prefer to engage in different ways. Particularly important to Dow is maintaining an open channel with all customers for collecting feedback about their experience with Dow at the many touchpoints they have along their journey. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Finally, Dow expanded its influence by encouraging 200 suppliers to disclose their expenditures with diverse companies in the United States, increasing Dow's understanding of supplier diversity in its supply chain and encouraging suppliers to expand their efforts. Whether partnering with Dow, working at Dow or living in a community where Dow operates, it is endlessly working to make the world and its communities a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Regulator Engagement Dow engages with regulators as part of normal operations.

(5.11.9.6) Effect of engagement and measures of success

Customers: The responses are used to generate a Customer Experience Index (CXi), which measures how easy, enjoyable and effective it is for customers to do business with Dow. CXi is a measure that determines the variable pay for all Dow employees. Dow's performance in 2023 improved by six points, with a score of 81 out of 100, reflecting improvements in product supply reliability and digitally enabled experiences.

Forests

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals
- Engage with stakeholders to advocate for policy or regulatory change
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's engagement strategy are: information sharing; participating in active dialogue, collaborating on issues of mutual interest and acting on input provided by the stakeholders. Customer Engagement: Engaging with customers is a key element of how Dow conducts business. Dow appreciates that customer expectations and preferences are changing and that different customers may prefer to engage in different ways. Maintaining an open channel with all customers for collecting feedback about their experiences with Dow at various touchpoints is particularly important. Dow uses that feedback to identify and implement improvements in its processes, products and services aiming at making every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement: Supplier outreach on sustainability commitment and improvements is important to ensure alignment with Dow's ambitions and adherence to its Code of Business Conduct for Suppliers. Dow has made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity, hosting events to encourage interaction, sharing tips on how to do business with Dow, and creating relationships for future activities. Additionally, Dow expanded its influence by

encouraging 200 suppliers to disclose their expenditures with diverse companies in the United States, increasing Dow's understanding of supplier diversity in its supply chain and encouraging suppliers to expand their efforts. **Community Engagement:** Whether partnering with Dow, working at Dow or living in a community where Dow operates, the Company is continuously working to make the world and its communities a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. **Regulatory Engagement:** Dow engages with regulators as part of normal operations.

(5.11.9.6) Effect of engagement and measures of success

Customers: The responses are used to generate a Customer Experience Index (CXi), which measures how easy, enjoyable and effective it is for customers to do business with Dow. CXi is a metric that determines the variable pay for all Dow employees. Dow's performance in 2023 improved by six points, achieving a score of 81 out of 100, reflecting improvements in product supply reliability and digitally enabled experiences. **Supplier Assessments:** Routine monitoring of supplier environmental, social and governance (ESG) performance enhances Dow's procurement decision-making processes and supplier relationship management discussions. Dow conducted a high-level risk screening across its supply chain to assess potential ESG risks based on a supplier's country, industrial sector and product. Based on the high-level risk screening, as well as factors like spend, greenhouse gas emissions, water or forest risk, suppliers were assessed using their Ecovadis ratings and/or CDP scores. For suppliers with the highest ESG-related risks, Dow worked with Together for Sustainability (TfS) and its member companies to obtain in-person, site-level audits. **Community:** Dow works closely with anchor organizations and nonprofit partners to understand critical needs within the community. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Dow conducts community opinion and Needs Assessments surveys and uses the results to inform community investment at Dow.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Engage with stakeholders to advocate for policy or regulatory change
- Incentivize collaborative sustainable water management in river basins
- Run a campaign to encourage innovation to reduce environmental impacts
- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals

(5.11.9.3) % of stakeholder type engaged

Select from:

26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity.

Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. Regulator Engagement Dow engages with regulators as part of normal operations. These engagements range from standard sharing of information, public comments and reporting to more detailed conversations about specific regulatory issues of interest. Dow's water stakeholder engagement include: Partnering with communities to drive watershed-level improvements using nature-based solutions, sharing technical advice and financial support. Holding joint reviews with Dow's customers to assess its performance with respect to water management. Collaborating to advance world-class water stewardship in Dow's operations and supply chain and the chemical industry. Engagement with external groups such as American Chemistry Council (ACC), World Business Council for Sustainable Development (WBCSD), The Nature Conservancy (TNC) and Water.org advances Dow's technical expertise and positive impact outside its operations

(5.11.9.6) Effect of engagement and measures of success

Customers: The responses are used to generate a Customer Experience Index (CXi), which measures how easy, enjoyable and effective it is for customers to do business with Dow. CXi is a measure that determines the variable pay for all Dow employees. Dow's performance in 2023 improved by six points, with a score of 81 out of 100, reflecting improvements in product supply reliability and digitally enabled experiences.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Engage with stakeholders to advocate for policy or regulatory change
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow appreciates that customer expectations and preferences are changing and that different customers may prefer to engage in different ways. Particularly important to Dow is maintaining an open channel with all customers for collecting feedback about their experience with Dow at the many touchpoints they have along their journey. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Finally, Dow expanded its influence by encouraging 200 suppliers to disclose their expenditures with diverse companies in the United States, increasing Dow's understanding of supplier diversity in its supply chain and encouraging suppliers to expand their efforts. Whether partnering with Dow, working at Dow or living in a community where Dow operates, it is endlessly working to make the world and its communities a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Regulator Engagement Dow engages with regulators as part of normal operations.

(5.11.9.6) Effect of engagement and measures of success

Customers: The responses are used to generate a Customer Experience Index (CXi), which measures how easy, enjoyable and effective it is for customers to do business with Dow. CXi is a measure that determines the variable pay for all Dow employees. Dow's performance in 2023 improved by six points, with a score of 81 out of 100, reflecting improvements in product supply reliability and digitally enabled experiences. Supplier Assessments: Routine monitoring of supplier environmental, social and governance (ESG) performance enhances Dow's procurement decision-making processes and supplier relationship management discussions. Dow conducted a high-level risk screening across its supply chain to assess potential ESG risks based on a supplier's country, industrial sector and product. Based on the high-level risk screening, as well as factors like spend, greenhouse gas emissions, water or forest risk, suppliers were assessed using their Ecovadis ratings and/or CDP scores. For suppliers with the highest ESG-related risks, Dow worked with Together for Sustainability (TfS) and its member companies to obtain in-person, site-level audits. Community: Dow works closely with anchor organizations and

nonprofit partners to understand critical needs within the community. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Dow conducts community opinion and Needs Assessments surveys and uses the results to inform community investment at Dow location

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Suppliers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders in creation and review of your climate transition plan
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Engage with stakeholders to advocate for policy or regulatory change
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow appreciates that customer expectations and preferences are changing and that different customers may prefer to engage in different ways. Particularly important to Dow is maintaining an open channel with all customers for collecting feedback about their experience with Dow at the many touchpoints they have along their journey. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and

following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Finally, Dow expanded its influence by encouraging 200 suppliers to disclose their expenditures with diverse companies in the United States, increasing Dow's understanding of supplier diversity in its supply chain and encouraging suppliers to expand their efforts. Whether partnering with Dow, working at Dow or living in a community where Dow operates, it is endlessly working to make the world and its communities a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Regulator Engagement Dow engages with regulators as part of normal operations.

(5.11.9.6) Effect of engagement and measures of success

Supplier Assessments: Routine monitoring of supplier environmental, social and governance (ESG) performance enhances Dow's procurement decision-making processes and supplier relationship management discussions. Dow conducted a high-level risk screening across its supply chain to assess potential ESG risks based on a supplier's country, industrial sector and product. Based on the high-level risk screening, as well as factors like spend, greenhouse gas emissions, water or forest risk, suppliers were assessed using their Ecovadis ratings and/or CDP scores. For suppliers with the highest ESG-related risks, Dow worked with Together for Sustainability (TfS) and its member companies to obtain in-person, site-level audits.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Community

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Collaborate with stakeholders in creation and review of your climate transition plan
- Engage with stakeholders to advocate for policy or regulatory change
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow appreciates that customer expectations and preferences are changing and that different customers may prefer to engage in different ways. Particularly important to Dow is maintaining an open channel with all customers for collecting feedback about their experience with Dow at the many touchpoints they have along their journey. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Finally, Dow expanded its influence by encouraging 200 suppliers to disclose their expenditures with diverse companies in the United States, increasing Dow's understanding of supplier diversity in its supply chain and encouraging suppliers to expand their efforts. Whether partnering with Dow, working at Dow or living in a community where Dow operates, it is endlessly working to make the world and its communities a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Regulator Engagement Dow engages with regulators as part of normal operations.

(5.11.9.6) Effect of engagement and measures of success

Community: Dow works closely with anchor organizations and nonprofit partners to understand critical needs within the community. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Dow conducts community opinion and Needs Assessments surveys and uses the results to inform community investment at Dow locations. Community Advisory Panels (CAPs) are active at key Dow sites to obtain community perceptions about Dow, share Dow product and technology information and understand how Dow can improve collaboration with partners to address community needs.

Forests

(5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow appreciates that customer expectations and preferences are changing and that different customers may prefer to engage in different ways. Particularly important to Dow is maintaining an open channel with all customers for collecting feedback about their experience with Dow at the many touchpoints they have along their journey. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Finally, Dow expanded its influence by encouraging 200 suppliers to disclose their expenditures with diverse companies in the United States, increasing Dow's understanding of supplier diversity in its supply chain and encouraging suppliers to expand their efforts. Whether partnering with Dow, working at Dow or living in a community where Dow operates, it is endlessly working to make the world and its communities a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Regulator Engagement Dow engages with regulators as part of normal operations.

(5.11.9.6) Effect of engagement and measures of success

Customers: The responses are used to generate a Customer Experience Index (CXi), which measures how easy, enjoyable and effective it is for customers to do business with Dow. CXi is a measure that determines the variable pay for all Dow employees. Dow's performance in 2023 improved by six points, with a score of 81 out of 100, reflecting improvements in product supply reliability and digitally enabled experiences. Supplier Assessments: Routine monitoring of supplier environmental, social and governance (ESG) performance enhances Dow's procurement decision-making processes and supplier relationship management discussions. Dow conducted a high-level risk screening across its supply chain to assess potential ESG risks based on a supplier's country, industrial sector and product. Based on the high-level risk screening, as well as factors like spend, greenhouse gas emissions, water or forest risk, suppliers were assessed using their Ecovadis ratings and/or CDP scores. For suppliers with the highest ESG-related risks, Dow worked with Together for Sustainability (TfS) and its member companies to obtain in-person, site-level audits. Community: Dow works closely with anchor organizations and nonprofit partners to understand critical needs within the community. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Dow conducts community opinion and Needs Assessments surveys and uses the results to inform community investment at Dow location

Water

(5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Engage with stakeholders to advocate for policy or regulatory change
- Incentivize collaborative sustainable water management in river basins
- Run a campaign to encourage innovation to reduce environmental impacts
- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals

(5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. Regulator Engagement Dow engages with regulators as part of normal operations. These engagements range from standard sharing of information, public comments and reporting to more detailed conversations about specific regulatory issues of interest. Dow's water stakeholder engagement include: Partnering with communities to drive watershed-level improvements using nature-based solutions, sharing technical advice and financial support. Holding joint reviews with Dow's customers to assess its performance with respect to water management. Collaborating to advance world-class water stewardship in Dow's operations and supply chain and the chemical industry. Engagement with external groups such as American Chemistry Council (ACC), World Business Council for Sustainable Development (WBCSD), Ducks Unlimited, The Nature Conservancy (TNC) and Water.org advances Dow's technical expertise and positive impact outside its operations

(5.11.9.6) Effect of engagement and measures of success

Customers: The responses are used to generate a Customer Experience Index (CXi), which measures how easy, enjoyable and effective it is for customers to do business with Dow. CXi is a measure that determines the variable pay for all Dow employees. Dow's performance in 2023 improved by six points, with a score of 81 out of 100, reflecting improvements in product supply reliability and digitally enabled experiences. Supplier Assessments: Routine monitoring of supplier environmental, social and governance (ESG) performance enhances Dow's procurement decision-making processes and supplier relationship management discussions. Dow conducted a high-level risk screening across its supply chain to assess potential ESG risks based on a supplier's country, industrial sector and product. Based on the high-level risk screening, as well as factors like spend, greenhouse gas emissions, water or forest risk, suppliers were assessed using their Ecovadis ratings and/or CDP scores. For suppliers with the highest ESG-related risks, Dow worked with Together for Sustainability (TfS) and its member companies to obtain in-person, site-level audits. Community: Dow works closely with anchor organizations and nonprofit partners to understand critical needs within the community. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Dow conducts community opinion and Needs Assessments surveys and uses the results to inform community investment at Dow location

Water

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Suppliers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Engage with stakeholders to advocate for policy or regulatory change
- Incentivize collaborative sustainable water management in river basins
- Run a campaign to encourage innovation to reduce environmental impacts
- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals

(5.11.9.3) % of stakeholder type engaged

Select from:

- 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer

experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. Regulator Engagement Dow engages with regulators as part of normal operations. These engagements range from standard sharing of information, public comments and reporting to more detailed conversations about specific regulatory issues of interest. Dow's water stakeholder engagement include: Partnering with communities to drive watershed-level improvements using nature-based solutions, sharing technical advice and financial support. Holding joint reviews with Dow's customers to assess its performance with respect to water management. Collaborating to advance world-class water stewardship in Dow's operations and supply chain and the chemical industry. Engagement with external groups such as American Chemistry Council (ACC), World Business Council for Sustainable Development (WBCSD), The Nature Conservancy (TNC) and Water.org advances Dow's technical expertise and positive impact outside its operations

(5.11.9.6) Effect of engagement and measures of success

Supplier Assessments: Routine monitoring of supplier environmental, social and governance (ESG) performance enhances Dow's procurement decision-making processes and supplier relationship management discussions. Dow conducted a high-level risk screening across its supply chain to assess potential ESG risks based on a supplier's country, industrial sector and product. Based on the high-level risk screening, as well as factors like spend, greenhouse gas emissions, water or forest risk, suppliers were assessed using their Ecovadis ratings and/or CDP scores. For suppliers with the highest ESG-related risks, Dow worked with Together for Sustainability (TfS) and its member companies to obtain in-person, site-level audits.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Community

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals
- Engage with stakeholders to advocate for policy or regulatory change
- Incentivize collaborative sustainable water management in river basins

(5.11.9.3) % of stakeholder type engaged

Select from:

76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The fundamental principles of Dow's ongoing engagement strategy are: Information sharing; participating in active dialogue. Collaborating on issues of mutual interest. Acting on input provided by the stakeholders. Customer Engagement Engaging with customers is a key element of how Dow conducts business. Dow uses that feedback to identify and implement improvements in its processes, products and services and to make every customer experience as easy, enjoyable and effective as possible. Dow's commitment is to ask for feedback from every customer contact at least once per year regarding all end-to-end interactions they have with Dow, including but not limited to product quality, performance of its account teams, supply reliability, digital experiences, development of new products and resolution of customer complaints. Supplier Engagement Supplier outreach on sustainability commitment and improvements is important to ensure they are aligned with Dow's ambitions and following its Code of Business Conduct for Suppliers. Dow made a concerted effort to engage with diverse suppliers by attending conferences focused on supplier diversity; hosting events to encourage interaction; sharing tips on how to do business with Dow; and creating relationships for future activity. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Dow is committed to building resilient communities to address unmet needs while keeping its employees and communities safe. Regulator Engagement Dow engages with regulators as part of normal operations. These engagements range from standard sharing of information, public comments and reporting to more detailed conversations about specific regulatory issues of interest. Dow's water stakeholder engagement include: Partnering with communities to drive watershed-level improvements using nature-based solutions, sharing technical advice and financial support. Holding joint reviews with Dow's customers to assess its performance with respect to water management. Collaborating to advance world-class water stewardship in Dow's operations and supply chain and the chemical industry. Engagement with external groups such as American Chemistry Council (ACC), World Business Council for Sustainable Development (WBCSD), The Nature Conservancy (TNC) and Water.org advances Dow's technical expertise and positive impact outside its operations

(5.11.9.6) Effect of engagement and measures of success

Community: Dow works closely with anchor organizations and nonprofit partners to understand critical needs within the community. This information is used to guide Dow's philanthropic giving and employee engagement opportunities. Dow conducts community opinion and Needs Assessments surveys and uses the results to inform community investment at Dow locations. Community Advisory Panels (CAPs) are active at key Dow sites to obtain community perceptions about Dow, share Dow product and technology information and understand how Dow can improve collaboration with partners to address community needs.

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from:

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	<input checked="" type="checkbox"/> Yes

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

- Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Forests

(6.1.1) Consolidation approach used

Select from:

- Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG

emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow’s financial reporting due to Dow’s controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Water

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company’s sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow’s financial reporting due to Dow’s controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Plastics

(6.1.1) Consolidation approach used

Select from:

Other, please specify :Internal Methodology

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company’s sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if

they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow’s financial reporting due to Dow’s controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company’s sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow’s financial reporting due to Dow’s controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

C7. Environmental performance - Climate Change

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- The Greenhouse Gas Protocol: Scope 2 Guidance
- US EPA Emissions & Generation Resource Integrated Database (eGRID)
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- Smart Freight Centre: GLEC Framework for Logistics Emissions Methodologies
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector
- Other, please specify :Together for Sustainability Product Carbon Footprint Guideline for the Chemical Industry, WBCSD Pathfinder Framework

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- We are reporting a Scope 2, market-based figure

(7.3.3) Comment

For tracking against its targets to reduce GHG emissions, Dow utilizes the market-based methodology for Scope 2 accounting. Emissions are calculated by multiplying the amount of company-purchased and consumed steam and electricity by supplier or utility-specific emissions factors or factors denoted through energy attribute certificates, when available. For U.S. sites, where supplier or utility factors are not available, Green-e Residual Mix factors are used, as these are readily available. In all other cases, Dow utilizes location-based emissions factors. The impacted portion of electricity purchases that leverage location-based emission factors in the market-based calculations is insignificant to overall Scope 2 emissions. Dow also reports Scope 2 emissions using the location-based method in which quantities of company-purchased steam and electricity are multiplied by the appropriate emissions factors for that geographic area, rather than supplier-specific factors. For U.S.-based locations, Dow used the location-based emissions factors from the EPA EGrid (2022, released in 2024) and for non-U.S. locations Dow used the International Energy Agency (IEA) (2021, released in 2023).

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Biogenic emissions in Scope 3

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

- Scope 3: Other (upstream)

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

- Emissions are not evaluated

(7.4.1.10) Explain why this source is excluded

According to the GHG Protocol, biogenic emissions are excluded from Scope 3 accounting and should be reported separately. Dow's Scope 3 biogenic emissions have neither been calculated nor evaluated due to the lack of consistent, credible, and comprehensive biogenic emissions data across Dow's Scope 3 inventory. Dow is

committed to future efforts to develop robust methodologies for biogenic emissions quantification, in collaboration with industry partners and standards bodies.

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

28,760,000

(7.5.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

3,950,000.0

(7.5.3) Methodological details

For tracking against its targets to reduce GHG emissions, Dow utilizes the market-based methodology for Scope 2 accounting. Emissions are calculated by multiplying the amount of company-purchased steam and electricity consumed by supplier or utility-specific emissions factors or factors denoted through energy attribute certificates, when available. For U.S. sites, where supplier or utility factors are not available, Green-e Residual Mix factors are used, as these are readily available. In all other cases, Dow utilizes location-based emissions factors. The impacted portion of electricity purchases is insignificant to overall Scope 2 emissions. Dow also reports Scope 2 emissions using the location-based method in which quantities of Company-purchased steam and electricity are multiplied by the appropriate emissions factors for that geographic area, rather than supplier-specific factors

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

6,220,000.0

(7.5.3) Methodological details

For tracking against its targets to reduce GHG emissions, Dow utilizes the market-based methodology for Scope 2 accounting. Emissions are calculated by multiplying the amount of company-purchased steam and electricity consumed by supplier or utility-specific emissions factors or factors denoted through energy attribute certificates, when available. For U.S. sites, where supplier or utility factors are not available, Green-e Residual Mix factors are used, as these are readily available. In all other cases, Dow utilizes location-based emissions factors. The impacted portion of electricity purchases is insignificant to overall Scope 2 emissions. Dow also reports Scope 2 emissions using the location-based method in which quantities of Company-purchased steam and electricity are multiplied by the appropriate emissions factors for that geographic area, rather than supplier-specific factors

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

46,440,000

(7.5.3) Methodological details

GHG emissions calculations for Scope 3 are collected and accounted for according to Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard as the foundation, referencing the WBCSD's Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain, Together for Sustainability (TfS) Product Carbon Footprint Guidelines, and Global Logistics Emissions Council (GLEC) Framework where needed. Dow relies on internal records as a basis for Scope 3 activity data, such as purchasing and sales data. To convert activity data to GHG emissions, Dow embedded supplier carbon intensity data wherever possible, which was validated using the GHG Protocol, WBCSD Pathfinder Framework and TfS PCF Guidelines. Dow modeled emissions factors for a subset of raw materials and logistics activities based on knowledge of supply chain conditions. In all other cases, Dow employed industry average emissions factors from Ecoinvent v3.10, economic input-output life cycle assessment (EIO-LCA) adjusted for inflation, and the GLEC Framework v3.0 to estimate Scope 3 emissions.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

230,000

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

4,750,000.0

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

3,820,000

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

410,000.0

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

7000

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

50,000

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

17,000.0

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 9: Downstream transportation and distribution

(7.5.3) Methodological details

The accurate quantification of categories 9 and 10 remains challenging due to the complexity of the chemical sector downstream value chain, and limited data and lack of standardized accounting methodologies. Dow is committed to continually enhancing its efforts by incorporating new data sources and methodologies as they become available.

Scope 3 category 10: Processing of sold products

(7.5.3) Methodological details

The accurate quantification of categories 9 and 10 remains challenging due to the complexity of the chemical sector downstream value chain, and limited data and lack of standardized accounting methodologies. Dow is committed to continually enhancing its efforts by incorporating new data sources and methodologies as they become available.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

6,420,000

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

23,530,000

(7.5.3) Methodological details

See methodology description above.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Dow does not have downstream leased assets.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Dow does not have franchises.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

4,030,000.0

(7.5.3) Methodological details

See methodology description above.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Dow does not have "other" upstream Scope 3 emissions.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Dow does not have "other" downstream Scope 3 emissions.

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

26,480,000

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

27,290,000

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

28,390,000

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

28,760,000

(7.6.2) End date

12/31/2020

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

2,890,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

3,200,000

(7.7.4) Methodological details

For tracking against its targets to reduce GHG emissions, Dow utilizes the market-based methodology for Scope 2 accounting. Emissions are calculated by multiplying the amount of company-purchased steam and electricity consumed by supplier or utility-specific emissions factors or factors denoted through energy attribute certificates, when available. For U.S. sites, where supplier or utility factors are not available, Green-e Residual Mix factors are used, as these are readily available. In all other cases, Dow utilizes location-based emissions factors. The impacted portion of electricity purchases is insignificant to overall Scope 2 emissions. Dow also reports Scope 2 emissions using the location-based method in which quantities of Company-purchased steam and electricity are multiplied by the appropriate emissions factors for that geographic area, rather than supplier-specific factors. For U.S.-based locations, Dow used the location-based emissions factors from the EPA EGrid (2022) and for non-U.S. locations, Dow used the International Energy Agency (IEA) (2022, released in 2024).

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3,370,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

4,190,000

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

Same as above.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3,940,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

5,800,000

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

Same as above.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3,950,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

6,220,000

(7.7.3) End date

12/31/2020

(7.7.4) Methodological details

Same as above.

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

40,641,905

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

1.1

(7.8.5) Please explain

Dow's Scope 3.1 emissions include upstream emissions from the extraction, production, and transportation of products purchased in 2023, encompassing both goods and services. These emissions are accounted for on an invoice-by-invoice basis, using Dow's enterprise resource planning system. Upstream emissions for raw materials are quantified using a weight-based emissions factor that reflects cradle-to-gate emissions. These factors are derived from sources such as supplier-reported carbon footprint data, Dow's life cycle assessments, and emissions factors from Ecoinvent v3.10. For minor raw material purchases, a business-level weighted average emissions factor is applied. To account for new data on methane emissions in oil & gas production, Ecoinvent 3.10 emissions factors were applied to key materials impacted by the changes back to 2020. For purchased services and packaging, Dow uses a spend-based methodology. Supplier carbon footprint data made up 1.1% of Scope 3.1 emissions. In certain instances, Dow has integrated GHG reductions into categories 1, 2 and 4 related to value chain interventions, where Dow's direct suppliers have taken action to decarbonize their activities.

These interventions include supplier carbon footprints that embed mass-balanced inputs, supplier revenue intensity factors that include Scope 2 market-based values, and supplier book & claim certificates related to low-carbon transportation fuels. Dow has assessed these practices against the Greenhouse Gas Protocol, and they are in conformance with the principles of transparency, completeness, and relevance. Dow's Scope 3.1 accounting practices adhere to the guidelines of the Greenhouse Gas Protocol and incorporate insights from frameworks such as the Together for Sustainability (TfS) PCF Guidelines and the WBCSD Pathfinder Framework. Exclusions include benefit payments, exchanges, swaps & tolls, purchases of material produced with Dow energy, customs services, tax authority, and non-invoiced spend. Major changes from 2023 include the inclusion of additional supplier emissions factors, use of business-level weighted average emissions factors for minor purchases, and application of Ecoinvent v3.10 factors back to 2020 for certain materials to adjust for new information on methane emissions.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

346,630

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

4.7

(7.8.5) Please explain

Scope 3.2 encompasses the upstream emissions from the extraction, production, and transportation of capital goods purchased or acquired by Dow in 2023. These emissions from Capital Goods are assessed using the same data and methods as Scope 3.1. Dow's accounting practices for Scope 3.2 adhere to the guidelines delineated by the Greenhouse Gas Protocol. The data used in this assessment comes from various sources including Dow's internal invoice records for all goods and services purchased in 2023, Dow's records and supplier invoices, data from the Economic Input-Output Life Cycle Assessment (EIO LCA) adjusted for inflation, and supplier carbon footprints and revenue intensity factors reported via CDP or directly to Dow.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4,491,245

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3.3 includes the upstream emissions attributed to the extraction, production, and transportation of fuels and electricity purchased and acquired by Dow in 2023, not accounted for in Scope 1 or Scope 2. The average-data method was employed, leveraging internal fuel and energy procurement records such as supplier invoices. For purchased fuels, upstream emissions were computed by correlating purchased quantities with emissions factors from Ecoinvent v3.10, selected to align with the fuel type and suppliers location. Similarly, for purchased non-

renewable electricity, emissions were quantified using Ecoinvent v3.10 factors covering the electricity production supply chain as well as transmission and distribution losses. For purchased steam, upstream emissions were calculated using the work potential method, which assesses the energy input required to produce the purchased steam considering factors such as the type of fuel used and combustion efficiency. The resulting energy input data was converted to CO₂e using Ecoinvent v3.10 emissions factors. Dow's Scope 3.3 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

2,799,365

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

48

(7.8.5) Please explain

Dow's Scope 3.4 emissions encompass emissions from third-party transportation and distribution services procured in 2023. This includes both direct and intermediary-procured services related to inbound and outbound logistics, customer shipments, and logistics activities linking Dow's facilities. The quantification of emissions was done at the transport-leg level using comprehensive shipment data from Dow. This data includes actual shipment weights and modeled distances for various shipment types. Primary data was used for all maritime and air shipments, while complex modes such as intermodal used primary data for land surface shipments. Emissions factors were obtained from various sources. Supplier carbon footprint data was obtained through direct supplier engagement, CDP, and initiatives such as Sea Cargo Charter and Smart Freight Centre Data Sharing Proof of Concept. When supplier data was not available, emissions factors were based on industry average emissions factors from Global Logistics Emissions Council Framework v3.0 by region and vehicle type, and Dow-modeled emissions factors based on GLEC factors modified according to specific routes, technology, or load factor. The GLEC 3.0 factors, which include new information on methane emissions from oil and gas production, were applied back to 2020. For other transport services like storage, logistics planning, and pipeline transport, spend-based estimates were used following the same practices as Category 3.1.

Supplier market-based mechanisms, including mass-balanced carbon footprints and book & claim certificates, are also included in Scope 3.4, in line with the approach in Category 3.1. Exclusions from scope 3.4 include site logistics, reverse logistics such as returns (0.1% of total Dow shipped weight), and the transport of some feedstock purchases. Changes from last year's method include a higher share of primary data and the use of emissions factors that include methane slip back to 2020. Dow's Scope 3.4 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol, with additional insights from the Global Logistics Emissions Council Framework, ISO 14083, and the WBCSD Pathfinder Framework.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

348,119

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3.5 pertains to emissions originating from the third-party disposal and treatment of waste generated within Dow's owned or controlled operations throughout the fiscal year 2023. The accounting methodology employed was a hybrid approach, incorporating both waste-type-specific and average-data methods. The waste-type-specific method distinguishes between hazardous and non-hazardous materials, recognizing the varied environmental implications associated with each category. Concurrently, the average-data method was used to estimate emissions based on the quantity of waste generated, coupled with emissions derived from the end-of-life treatment processes used to dispose of Dow's waste. These emissions factors are sourced from Ecoinvent v3.10, aligning with the geographic region where the disposal activities occur. Dow's Scope 3.5 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Business travel

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

27,569

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

83

(7.8.5) Please explain

Scope 3.6 includes emissions from the travel of Dow employees for business-related activities in airplanes, rental cars, and hotels operated by a third party. The accounting methodology employed was a hybrid approach, incorporating both waste-type-specific and average-data methods. For rental cars, the number of days that cars were rented was provided by Dow's travel agency. An average number of miles driven per day according to AAA Foundation was used, then converted to CO₂e using an average emissions factor for passenger cars from Ecoinvent v3.10. For hotels, the number of nights in hotels was shared by Dow's travel agency. An average emissions factor was used to estimate CO₂e from Ecoinvent v3.10. For flights, the travel agency accounted for each origin-destination pair, then converted to kilometers using great circle distance. Average emissions factors from Defra were used to find CO₂e, assigned based on the distance for each air travel leg, such as long, medium, and short haul flights. Exclusions from scope 3.6 include ride-sharing apps and travel booked outside Dow's travel agency. Dow's Scope 3.6 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Employee commuting

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

57,087

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3.7 includes emissions from the transportation of employees between their homes and Dow worksites. This category was calculated based on two primary data points. Firstly, a count of employees reporting to Dow labs and offices in 2023 was used based on badge-in records; badge data are only available for US labs and offices, thus employees commuting to labs/offices not associated with manufacturing facilities outside the US are presently excluded. Secondly, it was estimated that 14,000 employees regularly report to Dow's global manufacturing facilities. For these employees, it was assumed an average number of working days of 235, based on 52 weeks/year @ 5 days a week, minus 25 days for vacation and holidays. Because the majority of employees considered here are based in the US, it was assumed that personal cars were used for every commute, and the US average commuting distance of 29 miles/day was taken along with the US EPA estimate of the average CO₂ emissions per mile for US passenger cars. Emissions were quantified based on Ecoinvent v.3.10 emissions factors. Dow's Scope 3.7 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

1,232

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3.8 includes emissions from the operation of assets that were leased by Dow in 2023 and not already included in Dow's Scope 1 or Scope 2 inventories. These include leased office spaces managed by Dow Corporate Facilities where Dow has no operational or financial control over the property. In these cases, the lessor pays the energy bill, and the cost and consumption are not directly visible to Dow. For each of these sites, data on the size of each property are available. To estimate emissions, we found the average energy use per square meter across Dow's leased and owned sites where detailed energy consumption data are available. The average energy per square meter was then multiplied by the square meter of each relevant leased office space. The average energy use was then converted to CO₂e using Ecoinvent energy grid factors matched to the region of each office location. Dow's Scope 3.8 accounting practices align with the guidelines delineated by the Greenhouse Gas Protocol.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

Scope 3.9 includes emissions that occurred from the transportation and distribution of sold products in vehicles and facilities not owned, controlled, or procured by Dow. This is a highly uncertain category, with significant limitations in available data and guidance to model downstream transportation for the intermediates. This category is being targeted for improvement and future reporting. Dow is participating in industry initiatives to improve guidance and data for downstream categories and is conducting analysis to model these emissions based on sold product data.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

Scope 3.10 includes emissions from the processing of sold intermediate products by third parties after sale. Intermediate products are products that require further processing, transformation, or inclusion in another product before use and therefore result in emissions from processing after sale and before use by the end consumer. Dow is not currently reporting this category based on the high uncertainty in downstream activities; the WBCSD Chemical Sector guidance states that chemical companies can disregard the complexity of gathering data and resulting uncertainty in values. This category is being targeted for improvement and future reporting. Dow is working with industry to improve the data and methods to model this category, along with building models based on sold product data.

Use of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

5,553,813

(7.8.3) Emissions calculation methodology

Select all that apply

Methodology for direct use phase emissions, please specify :Based on the actual carbon content of Dow's sold products

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3.11 includes the direct use-phase emissions from Dow's 2023 sold products, specifically hydrocarbons intended for combustion as fuels during their expected lifetime. All other Dow sold products fall under 3.12 End of Life; the total volume of Dow's sold products was the sum of those in both 3.11 and 3.12. To estimate emissions during combustion, the total carbon content was determined based on sold product's weight and carbon content percentage. This was converted to emissions using the CO₂ to elemental carbon ratio (44.01 molecular weight of CO₂ to 12.01 molecular weight of C), resulting in 3.66 kg CO₂ per kg of carbon. This assumes complete conversion of the product's weight into carbon dioxide without secondary reactions. Dow's Scope 3.11 accounting practices align with the Greenhouse Gas Protocol guidelines.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

(7.8.3) Emissions calculation methodology*Select all that apply* Average data method**(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

(7.8.5) Please explain

Scope 3.12 includes emissions from the disposal and treatment of sold products at the end of their life cycle, such as landfilling or incineration. As a global company with diverse sales across various sectors and geographies, it is hard to know with certainty how sold products will be treated at the end of their life cycles. Following the circular content cut-off approach, Dow bases 3.12 on the quantity of non-circular content within Dow's sold products and packaging. Circular content, like recycled feedstock, was assigned zero emissions, allowing for transparent tracking of progress towards circularity targets over time. To estimate end-of-life emissions from non-circular content, a single emissions factor of 1.21 kg CO₂e/kg was applied to the elemental carbon content of sold products. This factor represents the average GHG emissions per ton for the global chemical sector, deduced from the SystemIQ Planet Positive Chemicals report. Dow's scope 3.12 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Downstream leased assets**(7.8.1) Evaluation status***Select from:* Not relevant, explanation provided**(7.8.5) Please explain***Scope 3.13 is not relevant as Dow does not have downstream leased assets.***Franchises****(7.8.1) Evaluation status***Select from:* Not relevant, explanation provided**(7.8.5) Please explain***Scope 3.14 is not relevant as Dow does not have franchises.***Investments****(7.8.1) Evaluation status***Select from:*

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3,997,700

(7.8.3) Emissions calculation methodology

Select all that apply

Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Scope 3.15 considers Principle Nonconsolidated Affiliates (PNAs), or Investments. Dow's PNAs and respective ownership percentage values were taken from Dow's 2023 10-K report. Dow's Scope 3.15 emissions are based on the % share of ownership in those companies applied to the sum of 2023 Scope 1 and 2 emissions. For example, if Dow owns 45% of an investment company, Dow claims 45% of that company's 2023 Scope 1 and 2 emissions. The following PNAs are included in 3.15: EQUATE, including Kuwait Olefins Company, Kuwait Styrene Company, and MEGlobal Kuwait Olefins Company, Sadara Chemical Company, Map Ta Phut Olefins Company Limited, and SCGC-Dow Group, including Siam Polyethylene Company Limited, Siam Polystyrene Company Limited, Siam Styrene Monomer Company Limited, and Siam Synthetic Latex Company Limited. Each of these investment companies report their 2023 Scope 1 and 2 data to Dow. Dow's Scope 3.15 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Other (upstream)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

0

(7.8.3) Emissions calculation methodology

Select all that apply

Other, please specify

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

No other emissions have been identified.

Other (downstream)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

0

(7.8.3) Emissions calculation methodology

Select all that apply

Other, please specify

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

No other emissions have been identified.

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

42,000,000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

260,000

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

4,420,000

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

3,370,000

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

410,000

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

20,000

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

60,000

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

4,000

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

5,970,000

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

21,990,000

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

4,170,000

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Prior year Scope 3 Data.

Past year 2

(7.8.1.1) End date

12/31/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

45,540,000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

230,000

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

5220000

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

3,700,000

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

380,000

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

4,500

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

51,000

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

14,000

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

6,620,000

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

22,310,000

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

3,700,000

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Prior year Scope 3 Data.

Past year 3

(7.8.1.1) End date

12/31/2020

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

46,440,000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

230,000

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

4,750,000

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

3,820,000

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

410,000

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

7,000

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

50,000

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

17,000

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

6,420,000

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

23,530,000

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

4,030,000

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Prior year Scope 3 Data.

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from:

	Verification/assurance status
	<input checked="" type="checkbox"/> Third-party verification or assurance process in place

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.1.2) Status in the current reporting year

Select from:

- Complete

(7.9.1.3) Type of verification or assurance

Select from:

- Limited assurance

(7.9.1.4) Attach the statement

Dow 2023 Progress Report.pdf

(7.9.1.5) Page/section reference

168 for the GRI assurance statement and page 175 for the GHG Protocol assurance statement

(7.9.1.6) Relevant standard

Select from:

- Attestation standards established by AICPA (AT105)

(7.9.1.7) Proportion of reported emissions verified (%)

100

Row 2

(7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

Reasonable assurance

(7.9.1.4) Attach the statement

20240531 RWDI 2400503 FINALDOW_Redacted.pdf

(7.9.1.5) Page/section reference

Entire Document

(7.9.1.6) Relevant standard

Select from:

Alberta Technology Innovation and Emissions Reduction (TIER)

(7.9.1.7) Proportion of reported emissions verified (%)

5

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Dow 2023 Progress Report.pdf

(7.9.2.6) Page/ section reference

168 for the GRI assurance statement and page 175 for the GHG Protocol assurance statement

(7.9.2.7) Relevant standard

Select from:

Attestation standards established by AICPA (AT105)

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Dow 2023 Progress Report.pdf

(7.9.2.6) Page/ section reference

168 for the GRI assurance statement and page 175 for the GHG Protocol assurance statement

(7.9.2.7) Relevant standard

Select from:

- Attestation standards established by AICPA (AT105)

(7.9.2.8) Proportion of reported emissions verified (%)

100

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> Scope 3: Franchises products | <input checked="" type="checkbox"/> Scope 3: Use of sold |
| <input checked="" type="checkbox"/> Scope 3: Investments assets | <input checked="" type="checkbox"/> Scope 3: Upstream leased |
| <input checked="" type="checkbox"/> Scope 3: Capital goods assets | <input checked="" type="checkbox"/> Scope 3: Downstream leased |
| <input checked="" type="checkbox"/> Scope 3: Business travel and services | <input checked="" type="checkbox"/> Scope 3: Purchased goods |
| <input checked="" type="checkbox"/> Scope 3: Employee commuting operations | <input checked="" type="checkbox"/> Scope 3: Waste generated in |
| <input checked="" type="checkbox"/> Scope 3: End-of-life treatment of sold products | |
| <input checked="" type="checkbox"/> Scope 3: Upstream transportation and distribution | |
| <input checked="" type="checkbox"/> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) | |

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

(7.9.3.6) Page/section reference

168 for the GRI assurance statement and page 175 for the GHG Protocol assurance statement

(7.9.3.7) Relevant standard

Select from:

Attestation standards established by AICPA (AT105)

(7.9.3.8) Proportion of reported emissions verified (%)

100

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

601000

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

2

(7.10.1.4) Please explain calculation

Scope 2 decrease due to increase in Renewable Energy.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

16,305

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.05

(7.10.1.4) Please explain calculation

Scope 1 decrease due to afterburner project implementation

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO₂e)

503,695

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

1.7

(7.10.1.4) Please explain calculation

Scope 1 decrease due to less production in 2023

Other

(7.10.1.1) Change in emissions (metric tons CO₂e)

286,186

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

1

(7.10.1.4) Please explain calculation

Scope 1 decrease due to error in prior year data that does not meet the established significance level for restatement

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO₂.

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	470000	Biogenic Emissions for Scope 1.

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

25,800,000

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

480,000

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

150,000

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

54,000

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:

PFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

Row 6

(7.15.1.1) Greenhouse gas

Select from:

SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

Row 7

(7.15.1.1) Greenhouse gas

Select from:

NF3

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

776,460

(7.16.2) Scope 2, location-based (metric tons CO2e)

125,650

(7.16.3) Scope 2, market-based (metric tons CO2e)

57,666

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

760

(7.16.2) Scope 2, location-based (metric tons CO2e)

3,907

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,445

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,564

(7.16.2) Scope 2, location-based (metric tons CO2e)

5,544

(7.16.3) Scope 2, market-based (metric tons CO2e)

7107

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

214,264

(7.16.2) Scope 2, location-based (metric tons CO2e)

282,117

(7.16.3) Scope 2, market-based (metric tons CO2e)

23,627

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,238,528

(7.16.2) Scope 2, location-based (metric tons CO2e)

25,926

(7.16.3) Scope 2, market-based (metric tons CO2e)

43,902

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

49,943

(7.16.2) Scope 2, location-based (metric tons CO2e)

182,370

(7.16.3) Scope 2, market-based (metric tons CO2e)

158,244

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,842

(7.16.2) Scope 2, location-based (metric tons CO2e)

383

(7.16.3) Scope 2, market-based (metric tons CO2e)

383

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

247

(7.16.3) Scope 2, market-based (metric tons CO2e)

235

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

20,580

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,578

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,725

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,658,798

(7.16.2) Scope 2, location-based (metric tons CO2e)

1,178,815

(7.16.3) Scope 2, market-based (metric tons CO2e)

1,626,554

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,342

(7.16.2) Scope 2, location-based (metric tons CO2e)

10,781

(7.16.3) Scope 2, market-based (metric tons CO2e)

10,691

Indonesia

(7.16.1) Scope 1 emissions (metric tons CO2e)

486

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,256

(7.16.3) Scope 2, market-based (metric tons CO2e)

2,256

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

58,726

(7.16.2) Scope 2, location-based (metric tons CO2e)

10,128

(7.16.3) Scope 2, market-based (metric tons CO2e)

134

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

8,264

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,374

(7.16.3) Scope 2, market-based (metric tons CO2e)

2,329

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

3,181,719

(7.16.2) Scope 2, location-based (metric tons CO2e)

9,412

(7.16.3) Scope 2, market-based (metric tons CO2e)

4,497

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

612

(7.16.2) Scope 2, location-based (metric tons CO2e)

832

(7.16.3) Scope 2, market-based (metric tons CO2e)

834

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

50,515

(7.16.2) Scope 2, location-based (metric tons CO2e)

10,836

(7.16.3) Scope 2, market-based (metric tons CO2e)

11,813

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,440

(7.16.2) Scope 2, location-based (metric tons CO2e)

1,531

(7.16.3) Scope 2, market-based (metric tons CO2e)

1,562

Russian Federation

(7.16.1) Scope 1 emissions (metric tons CO2e)

24,201

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

8,101

(7.16.3) Scope 2, market-based (metric tons CO2e)

14,623

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

662

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,361

(7.16.3) Scope 2, market-based (metric tons CO2e)

2,416

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,001,763

(7.16.2) Scope 2, location-based (metric tons CO2e)

65,262

(7.16.3) Scope 2, market-based (metric tons CO2e)

74,630

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

58

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Taiwan, China

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,681

(7.16.2) Scope 2, location-based (metric tons CO2e)

5,433

(7.16.3) Scope 2, market-based (metric tons CO2e)

5,227

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

89,696

(7.16.2) Scope 2, location-based (metric tons CO2e)

167,175

(7.16.3) Scope 2, market-based (metric tons CO2e)

358,322

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,361

(7.16.2) Scope 2, location-based (metric tons CO2e)

1,467

(7.16.3) Scope 2, market-based (metric tons CO2e)

1,453

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

720

(7.16.2) Scope 2, location-based (metric tons CO2e)

3,504

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,902

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

154,154

(7.16.2) Scope 2, location-based (metric tons CO2e)

22,120

(7.16.3) Scope 2, market-based (metric tons CO2e)

36,510

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

17,929,226

(7.16.2) Scope 2, location-based (metric tons CO2e)

716,004

(7.16.3) Scope 2, market-based (metric tons CO2e)

695.981

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

743

(7.16.2) Scope 2, location-based (metric tons CO2e)

685

(7.16.3) Scope 2, market-based (metric tons CO2e)

685

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

HYDROCARBONS & ENERGY

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

22,505,450.15

Row 2

(7.17.1.1) Business division

POLYURETHANES & CONSTRUCTION CHEMICALS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

752,834.64

Row 3

(7.17.1.1) Business division

CONSUMER SOLUTIONS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

560,802.91

Row 4

(7.17.1.1) Business division

INDUSTRIAL SOLUTIONS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

415,998.03

Row 5

(7.17.1.1) Business division

CORP OPERATIONS/SHARED SERVICES

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

418,987.45

Row 6

(7.17.1.1) Business division

PACKAGING AND SPECIALTY PLASTICS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1,094,833.45

Row 7

(7.17.1.1) Business division

COATINGS & PERFORMANCE MONOMERS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

734,907.17

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

ESTARREJA, PRT

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

50,515.73

(7.17.2.3) Latitude

40.7528

(7.17.2.4) Longitude

-8.5709

Row 2

(7.17.2.1) Facility

SOUTH CHARLESTON, WV

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

92,280

(7.17.2.3) Latitude

38.3683

(7.17.2.4) Longitude

-81.6997

Row 3

(7.17.2.1) Facility

MIDLAND, MI

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

135,534.63

(7.17.2.3) Latitude

43.6156

(7.17.2.4) Longitude

-84.2472

Row 4

(7.17.2.1) Facility

TERNEUZEN, NLD

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3,170,339.7

(7.17.2.3) Latitude

51.3381

(7.17.2.4) Longitude

3.8275

Row 5

(7.17.2.1) Facility

PLAQUEMINE, LA

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

4,983,059.41

(7.17.2.3) Latitude

30.2842

(7.17.2.4) Longitude

-91.2406

Row 6

(7.17.2.1) Facility

DOW CENTRAL GERMANY, DEU

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1,168,776.51

(7.17.2.3) Latitude

51.39

(7.17.2.4) Longitude

11.9851

Row 7

(7.17.2.1) Facility

ZHANGJIAGANG, CHN

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

40,635.07

(7.17.2.3) Latitude

31.8756

(7.17.2.4) Longitude

120.556

Row 8

(7.17.2.1) Facility

ARATU, BRA

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

166,688.05

(7.17.2.3) Latitude

-22.3302

(7.17.2.4) Longitude

-42.5578

Row 9

(7.17.2.1) Facility

SABINE, TX

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2,169,015.31

(7.17.2.3) Latitude

30.066

(7.17.2.4) Longitude

-93.757

Row 10

(7.17.2.1) Facility

DEER PARK, TX

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

609,940.35

(7.17.2.3) Latitude

29.705

(7.17.2.4) Longitude

-95.1236

Row 11

(7.17.2.1) Facility

CABANGU, BRA

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

18,150.55

(7.17.2.3) Latitude

30.289083

(7.17.2.4) Longitude

-91.234274

Row 12

(7.17.2.1) Facility

REST OF THE WORLD

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

505,439.46

(7.17.2.3) Latitude

43.6156

(7.17.2.4) Longitude

-84.2472

Row 13

(7.17.2.1) Facility

PRENTISS, CAN

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

32,830.01

(7.17.2.3) Latitude

52.387

(7.17.2.4) Longitude

-113.599

Row 14

(7.17.2.1) Facility

BAHIA BLANCA, ARG

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

772,070.32

(7.17.2.3) Latitude

-38.7144

(7.17.2.4) Longitude

-62.2674

Row 15

(7.17.2.1) Facility

FREEPORT, TX

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5,795,285.36

(7.17.2.3) Latitude

28.9539

(7.17.2.4) Longitude

-95.3594

Row 16

(7.17.2.1) Facility

CARROLLTON, KY

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

179,953.15

(7.17.2.3) Latitude

38.6809

(7.17.2.4) Longitude

-85.1794

Row 17

(7.17.2.1) Facility

SEADRIFT, TX

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

701,037.49

(7.17.2.3) Latitude

28.415

(7.17.2.4) Longitude

-96.7133

Row 18

(7.17.2.1) Facility

TARRAGONA, ESP

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1,001,763.41

(7.17.2.3) Latitude

41.12

(7.17.2.4) Longitude

1.24

Row 19

(7.17.2.1) Facility

ELIZABETHTOWN, KY

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3,986.55

(7.17.2.3) Latitude

37.667

(7.17.2.4) Longitude

-85.835

Row 20

(7.17.2.1) Facility

STADE, DEU

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

479,078.04

(7.17.2.3) Latitude

53.5988

(7.17.2.4) Longitude

9.4747

Row 21

(7.17.2.1) Facility

TEXAS CITY, TX

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

59,141.52

(7.17.2.3) Latitude

29.3836

(7.17.2.4) Longitude

-94.9025

Row 22

(7.17.2.1) Facility

BARRY, UK

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

146,212.7

(7.17.2.3) Latitude

51.412

(7.17.2.4) Longitude

-3.24

Row 23

(7.17.2.1) Facility

ST. CHARLES OPERATIONS

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2,990,279.95

(7.17.2.3) Latitude

29.9424

(7.17.2.4) Longitude

-90.3964

Row 24

(7.17.2.1) Facility

FORT SASKATCHEWAN, CAN

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1,202,415.12

(7.17.2.3) Latitude

53.7089

(7.17.2.4) Longitude

-113.2124

Row 25

(7.17.2.1) Facility

BREU BRANCO, BRA

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

9,384.7

(7.17.2.3) Latitude

-3.771692

(7.17.2.4) Longitude

-49.564957

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Energy and steam stationary combustion</i>	11317221.69
Row 3	<i>Blowing agents</i>	53747.71
Row 4	<i>Process activities</i>	15112844.4

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

Chemicals production activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

21,479,302.82

(7.19.3) Comment

Dow operates combined heat and power (CHP) plants to support our operations. At some sites, we also generate power and steam for third parties or to sell to the grid. Emissions associated with power and steam sales to third parties or to the grid are excluded from this number.

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

ALBERTA, CAN

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

22,926

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

39,550

Row 2

(7.20.2.1) Facility

PLAQUEMINE, LA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

38

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

35

Row 3

(7.20.2.1) Facility

SEADRIFT, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16,807

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2,141

Row 5

(7.20.2.1) Facility

ARATU, BRA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

145,918

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

3,550

Row 6

(7.20.2.1) Facility

TEXAS CITY, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

52,066

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

121,689

Row 7

(7.20.2.1) Facility

TERNEUZEN, NLD

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1,183

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1,183

Row 8

(7.20.2.1) Facility

MIDLAND, MI

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

75,877

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

87,440

Row 9

(7.20.2.1) Facility

FREEPORT, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

13,107

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

86,405

Row 10

(7.20.2.1) Facility

DOW CENTRAL GERMANY, DEU

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

337,336

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

244,099

Row 11

(7.20.2.1) Facility

ZHANGJIAGANG, CHN

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

151,058

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

127,407

Row 12

(7.20.2.1) Facility

TARRAGONA, ESP

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

65,199

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

74,566

Row 13

(7.20.2.1) Facility

DEER PARK, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

169,303

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

16,850

Row 14

(7.20.2.1) Facility

ELIZABETHTOWN, KY

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

12,955

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

25,896

Row 15

(7.20.2.1) Facility

BARRY, UK

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

21,579

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

36,266

Row 17

(7.20.2.1) Facility

SABINE, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1,031

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1,046

Row 18

(7.20.2.1) Facility

CARROLLTON, KY

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

70,630

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

141,151

Row 19

(7.20.2.1) Facility

CABANGU, BRA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

95,235

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

9,339

Row 20

(7.20.2.1) Facility

MAP TA PHUT

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

167,173

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

358,319

Row 21

(7.20.2.1) Facility

SOUTH CHARLESTON, WV

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

26,177

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

32,978

Row 22

(7.20.2.1) Facility

ESTARREJA, PRT

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

10,836

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

11,813

Row 23

(7.20.2.1) Facility

STADE, DEU

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

809,595

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1,375,725

Row 24

(7.20.2.1) Facility

REST OF THE WORLD

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

451,418

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

322,582

Row 25

(7.20.2.1) Facility

BREU BRANCO, BRA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

36,357

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

10,026

Row 26

(7.20.2.1) Facility

BAHIA BLANCA, ARG

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

121,605

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

54,177

Row 27

(7.20.2.1) Facility

ST CHARLES OPERATIONS

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16,200

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

14,986

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

Chemicals production activities

(7.21.1) Scope 2, location-based, metric tons CO2e

2,864,076

(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

3172172

(7.21.3) Comment

The majority of Dow's emissions are related to chemical production activities, however, a small percentage is assumed to be related to general facilities management. This amount has been excluded from the numbers presented here.

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

26,480,000

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

2,890,000

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

3,200,000

(7.22.4) Please explain

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control. In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics. Dow will continue to work to develop a methodology to disaggregate this data in the future.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

(7.22.4) Please explain

See description above.

(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.**Row 1****(7.25.1) Purchased feedstock**

Select from:

Ethane

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

27

(7.25.3) Explain calculation methodology

Please see Dow's Scope 3.1 calculation methodology for more information. Dow's purchased feedstock accounting is based on purchased quantities in 2023, combined with Ecovinvent 3.10, Dow's LCA modeling, and supplier-specific PCF data.

Row 2**(7.25.1) Purchased feedstock**

Select from:

Propane liquid

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

18

(7.25.3) Explain calculation methodology

Please see Dow's Scope 3.1 calculation methodology for more information. Dow's purchased feedstock accounting is based on purchased quantities in 2023, combined with Ecovinvent 3.10, Dow's LCA modeling, and supplier-specific PCF data.

Row 3**(7.25.1) Purchased feedstock**

Select from:

Naphtha

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

7

(7.25.3) Explain calculation methodology

Please see Dow's Scope 3.1 calculation methodology for more information. Dow's purchased feedstock accounting is based on purchased quantities in 2023, combined with Ecovinvent 3.10, Dow's LCA modeling, and supplier-specific PCF data.

Row 4

(7.25.1) Purchased feedstock

Select from:

Butane

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

1

(7.25.3) Explain calculation methodology

Please see Dow's Scope 3.1 calculation methodology for more information. Dow's purchased feedstock accounting is based on purchased quantities in 2023, combined with Ecovinvent 3.10, Dow's LCA modeling, and supplier-specific PCF data.

(7.25.1) Disclose sales of products that are greenhouse gases.

Carbon dioxide (CO2)

(7.25.1.1) Sales, metric tons

0

Methane (CH4)

(7.25.1.1) Sales, metric tons

1,569,748

(7.25.1.2) Comment

Approximately 70% of this amount is related to Natural Gas that Dow purchases and resells among tenants in our sites. In Argentina, Dow has extraction and sales of natural gas. Dow also has interests in natural gas extraction in the United States. The content of methane in the natural gas was considered to answer this question.

Nitrous oxide (N2O)

(7.25.1.1) Sales, metric tons

0

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

Other, please specify :Diversity of product lines, the integration of our sites, and large number of customers make accurately tracking emissions to the customer level challenging.

(7.27.2) Please explain what would help you overcome these challenges

Dow's data collection for GHG calculation and reporting is typically done at the level of a manufacturing site or plant, with each plant producing multiple products and serving a wide number of customers. These plants are often integrated with other Dow manufacturing processes, facilities and/or sites. Certain product lines may be produced at multiple sites in order to maintain feedstock flexibility for our customers. Dow does maintain information on key products and their emission footprints in manufacturing, however, allocating emissions to individual customers in a more granular manner is complex. The protection of confidential business information also needs to be taken into consideration when disclosing information on a product and customer basis.

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Dow is in the process of developing capabilities to allocate greenhouse gas emissions for specific products.</i>

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	<i>Select from:</i> <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

157,119,444

(7.30.1.4) Total (renewable and non-renewable) MWh

157,119,444

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

4,666,667

(7.30.1.3) MWh from non-renewable sources

4,208,333

(7.30.1.4) Total (renewable and non-renewable) MWh

8,875,000

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

108,333

(7.30.1.3) MWh from non-renewable sources

961,111

(7.30.1.4) Total (renewable and non-renewable) MWh

1,069,444

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.4) Total (renewable and non-renewable) MWh

0

Total energy consumption

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

4,775,000

(7.30.1.3) MWh from non-renewable sources

162,288,889

(7.30.1.4) Total (renewable and non-renewable) MWh

167,063,889

(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:

HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

157,111,027.78

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

8,416.67

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

157,119,444.44

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

4,666,666.67

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

4,208,333.33

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

8,875,000

Consumption of purchased or acquired steam

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

108,333.33

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

961,111.11

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

1,069,444.44

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

0

Total energy consumption

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

4,775,000

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

162,280,472.22

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

8,416.67

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

167,063,888.89

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> Yes

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Not Applicable

Other biomass

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Not Applicable

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Not Applicable

Coal

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Not Applicable

Oil

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

176,725.28

(7.30.7.4) MWh fuel consumed for self-generation of heat

176,725.28

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Not Applicable

Gas

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

85,892,719.17

(7.30.7.4) MWh fuel consumed for self-generation of heat

16,353,171.64

(7.30.7.5) MWh fuel consumed for self-generation of steam

12,277,734.75

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

57,261,812.78

(7.30.7.8) Comment

Not Applicable

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

71,050,000

(7.30.7.4) MWh fuel consumed for self-generation of heat

39,965,625

(7.30.7.5) MWh fuel consumed for self-generation of steam

22,203,125

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

8,881,250

(7.30.7.8) Comment

Not Applicable

Total fuel

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1,57,119,444.44

(7.30.7.4) MWh fuel consumed for self-generation of heat

56,495,521.92

(7.30.7.5) MWh fuel consumed for self-generation of steam

34,480,859.75

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

66,143,062.78

(7.30.7.8) Comment

Not Applicable

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

18,914,027

(7.30.9.2) Generation that is consumed by the organization (MWh)

8,020,060

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Heat

(7.30.9.1) Total Gross generation (MWh)

59,495,177

(7.30.9.2) Generation that is consumed by the organization (MWh)

59,495,177

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

31,970,334

(7.30.9.2) Generation that is consumed by the organization (MWh)

31,213,071

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

18,914,027.24

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

8,020,060.36

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

2,539,649.62

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

59,495,176.77

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

59,495,176.77

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

37,967,343.75

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

31,970,334.5

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

16,921,992.85

Cooling

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

Argentina

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

712

(7.30.14.6) Tracking instrument used

Select from:

I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Argentina

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not Applicable

Row 2

(7.30.14.1) Country/area

Select from:

Argentina

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

148,433.4

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Argentina

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 3

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Renewable energy mix, please specify :wind, solar, hydro, biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

27,310

(7.30.14.6) Tracking instrument used

Select from:

- GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Argentina

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Not Applicable

Row 4

(7.30.14.1) Country/area

Select from:

- Belgium

(7.30.14.2) Sourcing method

Select from:

- Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9,453

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 5

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

482

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not Applicable

Row 6

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :wind, solar, hydro, biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

65,434.8

(7.30.14.6) Tracking instrument used

Select from:

I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not Applicable

Row 7

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :wind, solar, hydro, biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

74,057.79

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 8

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

159,576

(7.30.14.6) Tracking instrument used

Select from:

I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

(7.30.14.10) Comment

Not applicable

Row 9

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

97,565.2

(7.30.14.6) Tracking instrument used

Select from:

I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

Not applicable

Row 10

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Large hydropower (>25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1,136,646.59

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1954

(7.30.14.10) Comment

Not applicable

Row 11

(7.30.14.1) Country/area

Select from:

Canada

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

87,589

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Alberta Offsets (TIER)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Canada

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

(7.30.14.10) Comment

Not applicable

Row 12

(7.30.14.1) Country/area

Select from:

China

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :solar, wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

54,625

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Green Electricity Consumption Cert

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 13

(7.30.14.1) Country/area

Select from:

China

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

740.19

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 14

(7.30.14.1) Country/area

Select from:

China

(7.30.14.2) Sourcing method

Select from:

Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

194.59

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

Not applicable

Row 15

(7.30.14.1) Country/area

Select from:

Germany

(7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Renewable energy mix, please specify :solar, wind, hydro, biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

133

(7.30.14.6) Tracking instrument used

Select from:

- Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Not applicable

Row 16

(7.30.14.1) Country/area

Select from:

- Germany

(7.30.14.2) Sourcing method

Select from:

- Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5,938

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 17

(7.30.14.1) Country/area

Select from:

Germany

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :solar, wind, hydro, biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1,512,578

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 18

(7.30.14.1) Country/area

Select from:

Germany

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

37,955.2

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 19

(7.30.14.1) Country/area

Select from:

Italy

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

11,691

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Italy

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 20

(7.30.14.1) Country/area

Select from:

Portugal

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

46,411

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Portugal

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 21

(7.30.14.1) Country/area

Select from:

Spain

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :hydro, solar, wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

200,000

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 22

(7.30.14.1) Country/area

Select from:

Sweden

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5,050

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 23

(7.30.14.1) Country/area

Select from:

United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :hydro, solar, wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9,609

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Not applicable

Row 24

(7.30.14.1) Country/area

Select from:

- United States of America

(7.30.14.2) Sourcing method

Select from:

- Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5,698

(7.30.14.6) Tracking instrument used

Select from:

- US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 25

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

23,000

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 26

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

11,751.56

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2011

(7.30.14.10) Comment

Not applicable

Row 27

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

929,096

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2015

(7.30.14.10) Comment

Not applicable

Row 28

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6,879.87

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Not applicable

Row 29

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Heat/steam/cooling supply agreement

(7.30.14.3) Energy carrier

Select from:

Steam

(7.30.14.4) Low-carbon technology type

Select from:

Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

109203.89

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2014

(7.30.14.10) Comment

The wood comes from planted forests and this is not BECCS.

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

406,340

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

406,340.00

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

6,000

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6,000.00

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

29,464

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

9,084

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

38,548.00

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

1,900,267

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

111,764

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2,012,031.00

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

124,917

(7.30.16.2) Consumption of self-generated electricity (MWh)

572,849

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

47,144

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

234,335

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

979,245.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

207,474

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

103,902

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

311,376.00

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

2,506

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2,506.00

Egypt

(7.30.16.1) Consumption of purchased electricity (MWh)

614

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

614.00

France

(7.30.16.1) Consumption of purchased electricity (MWh)

39,055

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

39,202.00

Germany**(7.30.16.1) Consumption of purchased electricity (MWh)**

3,333,445

(7.30.16.2) Consumption of self-generated electricity (MWh)

648,514

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

64,755

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

134,507

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4,181,221.00

India**(7.30.16.1) Consumption of purchased electricity (MWh)**

15,021

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15,021.00

Indonesia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

12,929

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

4,026

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16,955.00

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

5,822

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,822.00

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

30,101

(7.30.16.2) Consumption of self-generated electricity (MWh)

793,204

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

31,763

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

710,094

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,565,162.00

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

1,191

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,191.00

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

46,486

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

15,620

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

62,106.00

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

3,348

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3,348.00

Russian Federation

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Singapore

(7.30.16.1) Consumption of purchased electricity (MWh)

14,221

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

10,462

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

24,683.00

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

340,659

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

57,539

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

398,198.00

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

5,620

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,620.00

Taiwan, China

(7.30.16.1) Consumption of purchased electricity (MWh)

9,515

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

84

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

9,599.00

Thailand

(7.30.16.1) Consumption of purchased electricity (MWh)

237,377

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

228,449

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

465,826.00

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

3,467

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

2,214

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,681.00

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

107,203

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

107,203.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

1,840,098

(7.30.16.2) Consumption of self-generated electricity (MWh)

6,005,494

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

413,007

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

4,845,160

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13,103,759.00

Viet Nam

(7.30.16.1) Consumption of purchased electricity (MWh)

1,213

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,213.00

(7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.

Row 1

(7.31.1.1) Fuels used as feedstocks

Select from:

Propane liquid

(7.31.1.2) Total consumption

5,496.53

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

14.08

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

Propane liquid

Row 3

(7.31.1.1) Fuels used as feedstocks

Select from:

Naphtha

(7.31.1.2) Total consumption

4,170.25

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.12

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

Naphtha (Fossil)

Row 4

(7.31.1.1) Fuels used as feedstocks

Select from:

Ethane

(7.31.1.2) Total consumption

10,836.78

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

2.93

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

14.34

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

Ethane

Row 6

(7.31.1.1) Fuels used as feedstocks

Select from:

Butane

(7.31.1.2) Total consumption

347.81

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.03

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.67

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

Butane

Row 7

(7.31.1.1) Fuels used as feedstocks

Select from:

Naphtha

(7.31.1.2) Total consumption

37.8

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.12

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

Naphtha (Bio)

Row 8

(7.31.1.1) Fuels used as feedstocks

Select from:

Naphtha

(7.31.1.2) Total consumption

9.7

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.12

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

Naphtha (Circular)

(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

Oil

(7.31.2.1) Percentage of total chemical feedstock (%)

28

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Natural Gas

(7.31.2.1) Percentage of total chemical feedstock (%)

71

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

Decreased

Coal

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Biomass

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Waste (non-biomass)

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Fossil fuel (where coal, gas, oil cannot be distinguished)

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Unknown source or unable to disaggregate

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

(7.39) Provide details on your organization's chemical products.

Row 1

(7.39.1) Output product

Select from:

High Value Chemicals (Steam cracking)

(7.39.2) Production (metric tons)

13,755,653.2

(7.39.3) Capacity (metric tons)

17,500,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.54

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Estimated total capacity based on average mid-cycle enterprise-wide operating rates. Electricity and Steam intensity provided are based on global energy and production values.

Row 2

(7.39.1) Output product

Select from:

Other, please specify :Valued Chemicals from Hydrocarbon Production

(7.39.2) Production (metric tons)

5,349,420.69

(7.39.3) Capacity (metric tons)

7,500,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.54

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Valued chemicals from hydrocarbon production. Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

Row 3

(7.39.1) Output product

Select from:

Aromatics extraction

(7.39.2) Production (metric tons)

1,848,553.38

(7.39.3) Capacity (metric tons)

4,000,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

Row 4

(7.39.1) Output product

Select from:

Other, please specify :Other Hydrocarbon Production

(7.39.2) Production (metric tons)

1,000,372.91

(7.39.3) Capacity (metric tons)

1,200,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.3

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Other hydrocarbon Production. Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

Row 5

(7.39.1) Output product

Select from:

Butadiene (C4 sep.)

(7.39.2) Production (metric tons)

429,152.32

(7.39.3) Capacity (metric tons)

450,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

Row 6

(7.39.1) Output product

Select from:

Polymers

(7.39.2) Production (metric tons)

11,053,157.75

(7.39.3) Capacity (metric tons)

12,200,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.15

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

Row 7

(7.39.1) Output product

Select from:

Specialty chemicals

(7.39.2) Production (metric tons)

400,172.02

(7.39.3) Capacity (metric tons)

1,700,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.14

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

Row 8

(7.39.1) Output product

Select from:

Other base chemicals

(7.39.2) Production (metric tons)

14,171,178.66

(7.39.3) Capacity (metric tons)

15,000,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

1

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.352

(7.39.6) Steam intensity (MWh per metric ton of product)

0.146

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Estimated total capacity based on average mid-cycle enterprise wide operating rates. Electricity and Stem intensity provided are based on global energy and production values.

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00067

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

29,680,000

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

44,622,000,000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

22

(7.45.7) Direction of change

Select from:

Increased

(7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

Change in revenue

(7.45.9) Please explain

Business climate, economic conditions and other factors.

Row 2

(7.45.1) Intensity figure

0.51

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

24,680,000

(7.45.3) Metric denominator

Select from:

metric ton of product

(7.45.4) Metric denominator: Unit total

48,007,661

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

4

(7.45.7) Direction of change

Select from:

Decreased

(7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

Change in output

(7.45.9) Please explain

Business climate, economic conditions and other factors.

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

Other, please specify :Dow will achieve 1% per year average increase in production index from our most-utilized facilities from the 2015 baseline.

(7.52.2) Metric value

1.15

(7.52.3) Metric numerator

Corporate Production Index

(7.52.4) Metric denominator (intensity metric only)

Not an Intensity metric. Rather a % growth YoY

(7.52.5) % change from previous year

8.5

(7.52.6) Direction of change

Select from:

Increased

(7.52.7) Please explain

The Production Index is a measure of the non-capital capacity increases for existing Dow facilities. Dow will achieve a 1% production growth year-over-year from 2015 (1.00 baseline) to 2025 (1.10 target) without the use of capital from our most-utilized facilities from the 2015 baseline. In 2023, we achieved 1.15, exceeding our target of 1.08.

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

01/01/2020

(7.53.1.6) Target coverage

Select from:

Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO₂)

Methane (CH₄)

Nitrous oxide (N₂O)

Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

Scope 1

Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

Market-based

(7.53.1.11) End date of base year

12/31/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO₂e)

28,760,000

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO₂e)

6,220,000

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO₂e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO₂e)

34,980,000.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

15

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

29,733,000.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

26,480,000

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

3,200,000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

29,680,000.000

(7.53.1.78) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

101.01

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

100% of GHG emissions are covered in this target, thus there is no exclusions.

(7.53.1.83) Target objective

This is a near-term target

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

By 2030, Dow will reduce its net annual carbon emissions by 5 million metric tons. This represents a 15% reduction from Dow's 2020 baseline. Dow plans to achieve its decarbonization commitments by reducing Scope 1 and 2 greenhouse gas emissions through a phase out of lower efficiency assets, decarbonizing remaining assets and building best in-class, net-zero assets for growth. Dow will deploy known technology in the near term and innovate for the future. Dow is committed to using only high-integrity carbon offsets to compensate for residual, hard-to-abate emissions.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

Row 3

(7.53.1.1) Target reference number

Select from:

Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

01/01/2020

(7.53.1.6) Target coverage

Select from:

Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO2)

Methane (CH4)

- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2
- Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

- Market-based

(7.53.1.10) Scope 3 categories

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> Scope 3, Category 15 – Investments
Upstream leased assets | <input checked="" type="checkbox"/> Scope 3, Category 8 - |
| <input checked="" type="checkbox"/> Scope 3, Category 2 – Capital goods
Purchased goods and services | <input checked="" type="checkbox"/> Scope 3, Category 1 – |
| <input checked="" type="checkbox"/> Scope 3, Category 6 – Business travel
generated in operations | <input checked="" type="checkbox"/> Scope 3, Category 5 – Waste |
| <input checked="" type="checkbox"/> Scope 3, Category 7 – Employee commuting
of-life treatment of sold products | <input checked="" type="checkbox"/> Scope 3, Category 12 – End- |
| <input checked="" type="checkbox"/> Scope 3, Category 11 – Use of sold products
Upstream transportation and distribution | <input checked="" type="checkbox"/> Scope 3, Category 4 – |
| <input checked="" type="checkbox"/> Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2) | |

(7.53.1.11) End date of base year

12/31/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

28,760,000

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

6,220,000

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

46,440,000

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

230,000

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

4,750,000

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

3,820,000

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

410,000

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

7,100

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

46,000

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

17,000

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

6,420,000

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

23,530,000

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

4,030,000

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

89,700,100.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

124,680,100.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

(7.53.1.55) Targeted reduction from base year (%)

100

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

26,480,000

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

32,00,000

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

40,640,000

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

350,000

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

4,490,000

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

2,800,000

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

350,000

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

30,000

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

60,000

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

1,000

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

5,550,000

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

21,370,000

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

4,000,000

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

79,641,000.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

109,321,000.000

(7.53.1.78) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

12.32

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

100% of GHG emissions are covered in this target, thus there is no exclusions.

(7.53.1.83) Target objective

By 2050, Dow aspires to be carbon neutral (Scopes 1+2+3 plus product benefits).

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

In 2020, Dow set a target to be carbon neutral by 2050 across Scopes 1, 2, and 3 product benefits. Dow's Protect the Climate goals include reducing net annual carbon emissions by 5 million metric tons by 2030 compared with 2020 baseline. This goal represents a 15% reduction. Dow has outlined a path to decarbonize its production processes (Scope 1 and 2 GHG emissions), utilizing a phased approach in which end-of-life capacity is replaced with higher-efficiency, lower-GHG-emitting assets. In 2023, Dow continued near-term progression in the Decarbonize & Grow strategy by approving the final investment decision (FID) for the Fort Saskatchewan Path2Zero project to construct the world's first net-zero Scope 1 and 2 emissions ethylene complex, which when completed will decarbonize 20% of Dow's global ethylene production capacity. Dow continued to advance the project with X-energy to commercialize an advanced small modular nuclear reactor that will generate carbon-free processed heat and energy, announcing site selection at Seadrift, Texas, in May of 2023. In the near term, energy reduction and optimization projects will provide continuous progress toward Dow's carbon-neutral ambitions.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

Oth 1

(7.54.2.2) Date target was set

01/01/2023

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Waste management

Other waste management, please specify :Circular and Renewable Solutions

(7.54.2.7) End date of base year

12/31/2023

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

3,000,000

(7.54.2.11) Figure or percentage in reporting year

140,000

(7.54.2.12) % of target achieved relative to base year

4.6666666667

(7.54.2.13) Target status in reporting year

Select from:

Underway

(7.54.2.15) Is this target part of an emissions target?

Moving to circular and renewable solutions will require us to transform waste into alternative feedstocks which will gradually displace fossil feedstocks and associated emissions. Further, In a world that is also targeting carbon emissions reduction, plastic packaging offers significant GHG savings over their lifecycle versus available alternatives Thus, improving circularity of plastics through reuse and recycling is critical to preserve the societal and climate benefits of plastic.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

We have set ambitious targets to keep plastic waste out of the environment and retain its value in a circular economy. By 2030, Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3

million metric tons (MT) of circular and renewable solutions annually. To support our efforts to transform the waste, we also aim to close the loop by enabling 100% of Dow products sold into packaging applications to be designed for reusability or recyclability by 2035. With demand for circular materials expected to well exceed supply through the end of the decade, we anticipate our investments in key technologies, infrastructure and strategic collaborations will result in more than 500 million in incremental earnings by 2030.

(7.54.2.19) Target objective

To commercialize 3 million metric tons (MT) of circular and renewable solutions

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

In 2023, Dow commercialized 140 kilotons (KT) of circular and renewable solutions aligned with our Transform the Waste target.

Row 4

(7.54.2.1) Target reference number

Select from:

Oth 2

(7.54.2.2) Date target was set

01/01/2015

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Energy productivity

Other, energy productivity, please specify :MW

(7.54.2.7) End date of base year

01/01/2015

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/31/2025

(7.54.2.10) Figure or percentage at end of date of target

1,000

(7.54.2.11) Figure or percentage in reporting year

1,000

(7.54.2.12) % of target achieved relative to base year

100.0000000000

(7.54.2.13) Target status in reporting year

Select from:

Achieved and maintained

(7.54.2.15) Is this target part of an emissions target?

One of Dow's 2025 Sustainability Goals is to procure 750 MW of renewable power capacity to support our sites by 2025. Increasing our renewable power capacity reduces our Scope 2 (market based) GHG emissions, which is directly tied to our corporate target to reduce GHG emissions by 5MMT by 2030.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

Purchased power from renewable sources.

(7.54.2.19) Target objective

In 2015, Dow set a target to contract 750 megawatts (MW) of renewable power capacity by 2025.

(7.54.2.21) List the actions which contributed most to achieving this target

Dow has met and exceeded its 2025 Sustainability Goal to contract 750 megawatts (MW) of capacity from renewable sources. Approximately 53% of purchased electricity comes from renewable sources. Though Dow expects variation in this amount year-over-year, it expects achievement of its target to be maintained.

Row 5

(7.54.2.1) Target reference number

Select from:

Oth 3

(7.54.2.2) Date target was set

01/01/2020

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

R&D investments

Percentage of R&D budget/portfolio dedicated to low-carbon products/services

(7.54.2.7) End date of base year

12/31/2020

(7.54.2.8) Figure or percentage in base year

80.0

(7.54.2.9) End date of target

12/31/2025

(7.54.2.10) Figure or percentage at end of date of target

85

(7.54.2.11) Figure or percentage in reporting year

82

(7.54.2.12) % of target achieved relative to base year

40.0000000000

(7.54.2.13) Target status in reporting year

Select from:

Underway

(7.54.2.15) Is this target part of an emissions target?

Yes

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

R&D Portfolio

(7.54.2.19) Target objective

Advancement in sustainable technology and products are key component of Dow's climate targets. In 2023, 89% of Dow's R&D Portfolio had alignment to sustainability. These projects are aligned with the following sustainability focus areas: climate protection, circular economy, stop the waste, and safer materials. All of which are part of our 2025 sustainability targets portfolio.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

We have developed and implemented an approach that documents the primary alignment of each innovation project to Dow's sustainability priorities. The approach uses a rigorous and well-defined process that includes training, review and approval of the data, as well as an annual evaluation to drive improvement. 2023 was the fourth year for the evaluation approach and we will continue to evolve to ensure alignment of innovation with our sustainability targets. The following are just a couple of examples of how Dow is investing in improved technology aimed to reach our GHG emission targets. Dow aims to be a leader in the development of lower emissions technology consistent with the recent announcement of a net-zero emissions facility in Alberta, Canada. To get to net-zero carbon emissions for the Alberta site, we also will invest in capabilities to convert cracker off-gas into circular hydrogen to be used as a clean fuel in the production process. We also initiated a joint development project with Shell to develop electrified cracking technology powered by clean energy.

Row 6

(7.54.2.1) Target reference number

Select from:

Oth 4

(7.54.2.2) Date target was set

04/15/2015

(7.54.2.3) Target coverage

Select from:

Site/facility

(7.54.2.4) Target type: absolute or intensity

Select from:

Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Resource consumption or efficiency

Other resource consumption or efficiency, please specify :Freshwater

(7.54.2.6) Target denominator (intensity targets only)

Select from:

metric ton of product

(7.54.2.7) End date of base year

12/31/2015

(7.54.2.8) Figure or percentage in base year

6.6

(7.54.2.9) End date of target

12/31/2025

(7.54.2.10) Figure or percentage at end of date of target

5.3

(7.54.2.11) Figure or percentage in reporting year

6.6

(7.54.2.12) % of target achieved relative to base year

0.0000000000

(7.54.2.13) Target status in reporting year

Select from:

Underway

(7.54.2.15) Is this target part of an emissions target?

This target is not part of an emissions target.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

Dow has identified six locations where its operations are located in a water-stressed watersheds, have local water-quality issues, have competition among local users for water, or have some local knowledge of watershed challenges: • Brazos River, Freeport, Texas • Guadalupe River, Seadrift, Texas • Purchased fresh water, Bahía Blanca, Argentina • Rivers Rhine and Meuse, Terneuzen, the Netherlands • River Weisse Elster and Lake Witznitz (Böhlen site), Dow Central Germany • Purchased freshwater supply sourced from Ebro River diversion, Tarragona, Spain Accountability for water management begins at the site level where the operating permit exist and is elevated to the board level through its risk management oversight responsibilities and through the Board's Environment, Health, Safety & Technology Committee (EHS&T) Committee, which provides oversight of environmental and climate related matters.

(7.54.2.19) Target objective

Water is Dow's number one climate risk is water and nature's primary dependency. Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation therefore has a focus on water resilience. The specific target set in 2015 with an end date of 2025 aims to reduce freshwater intake intensity at key water-stressed sites by 20 percent. The freshwater intake intensity at six key water-stressed sites (KWSS) is in response to two critical elements. One, those six sites were defined as part of a robust water stress analysis while being the most valuable to Dow. Two, it focuses on freshwater as the most precious resource that can be challenged from other key water users including human consumption and nature. This target allows Dow to drive targeted water conservation efforts within Dow's water infrastructure. While being on pint for targeting the correct aspects for these basins, the boundaries established in the calculation methodology does include challenging aspects that are tied to context-based water stress such as climate change elevated temperatures and difficult to quantify open channels flows.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Dow's freshwater intake intensity increased in 2023 as a result of two main factors. First, three of Dow's Key Water Stress Sites: Freeport, Texas; Seadrift, Texas; and Terneuzen, the Netherlands, experienced drought conditions in 2023.. Low water availability reduces overall water quality; diminished water quality requires additional water treatment and increased volume. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, two of Dow's KWSS operated at lower production rates as a result of macroeconomic conditions. Although the freshwater intake intensity was higher this year due to several extemalities and challenges in measurement, efforts are continuing to develop water resiliency in KWSS. These includes implementing projects to increase water circularity and improve water quality such as the advanced treatment wetlands in Boehlen, Germany, replace manufacturing assets with emissions and water advantage footprint such as the Dow's LaPorte Methylene diphenyl diisocyanate (MDI) replaced by a new MDI distillation and prepolymers facility at its world-scale manufacturing site in Freeport, Texas. Additionally, Dow is running pilot tests at both Boehlen and Terneuzen as part of AquaSPICE, the EU-funded project aimed at improving raw water treatment and reuse of cooling tower blowdown.

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

NZ1

(7.54.3.2) Date target was set

01/01/2020

(7.54.3.3) Target Coverage

Select from:

- Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

- Abs2

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

- No, but we anticipate setting one in the next two years

(7.54.3.8) Scopes

Select all that apply

- Scope 1
- Scope 2
- Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

In 2020, Dow set a target to be carbon neutral by 2050 across Scopes 1, 2, and 3 product benefits.

(7.54.3.11) Target objective

In 2020, Dow set a target to be carbon neutral by 2050 across Scopes 1, 2, and 3 product benefits. Dow's Protect the Climate goals include reducing net annual carbon emissions by 5 million metric tons by 2030 compared with 2020 baseline. This goal represents a 15% reduction. Dow has outlined a path to decarbonize its production processes (Scope 1 and 2 GHG emissions), utilizing a phased approach in which end-of-life capacity is replaced with higher-efficiency, lower-GHG-emitting assets. In 2023, Dow continued near-term progression in the Decarbonize & Grow strategy by approving the final investment decision (FID) for the Fort Saskatchewan Path2Zero project to construct the world's first net-zero Scope 1 and 2 emissions ethylene complex, which when completed will decarbonize 20% of Dow's global ethylene production capacity. Dow continued to advance the project with X-energy to commercialize an advanced small modular nuclear reactor that will generate carbon-free processed heat and energy, announcing site selection at Seadrift, Texas, in May of 2023. In the near term, energy reduction and optimization projects will provide continuous progress toward Dow's carbon-neutral ambitions.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

Unsure

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

No, and we do not plan to within the next two years

(7.54.3.17) Target status in reporting year

Select from:

Underway

(7.54.3.19) Process for reviewing target

Annual review

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	14	`Numeric input
To be implemented	9	1060000
Implementation commenced	6	538000
Implemented	4	671000
Not to be implemented	7	`Numeric input

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Smart control system

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

17,000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

(7.55.2.9) Comment

Freeport initiative to upgrade control systems. ST 30 extraction improvement for site balances.

Row 2

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

Waste reduction

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

53,000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

\$450,000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

\$68,500,000

(7.55.2.7) Payback period

Select from:

4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

(7.55.2.9) Comment

SC-1 and TX-8 Flare Gas Recovery.

Row 3

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

Low-carbon electricity mix

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

601,000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

3-5 years

(7.55.2.9) Comment

Sourcing cleaner power to support Dow operations at multiple locations. The estimated annual CO2e savings of 601,000 metric tons are related to Scope 2 (market-based) emissions only. While sourcing cleaner power to support our operations also results in a reduction of Scope 3 category 3 (upstream energy) emissions, that emissions savings is not reflected here.

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

Dow allocates and manages a leveraged capital fund to target GHG reduction projects at sites to aid in meeting established corporate goals.

Row 2

(7.55.3.1) Method

Select from:

Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Dow is subject to regulatory requirements at our operating facilities. Maintaining compliance with regulatory requirements and standards is an important driver for potential investments in emission reduction activities.

Row 3

(7.55.3.1) Method

Select from:

- Internal price on carbon

(7.55.3.2) Comment

Dow has an internal price on carbon that is used when prioritizing capital projects.

Row 4

(7.55.3.1) Method

Select from:

- Financial optimization calculations

(7.55.3.2) Comment

Dow strives to manage our facilities in the most cost-effective way, while continuing to ensure the safety of our employees, the environment, and the communities in which we operate. Cost of emissions, as well as cost savings that can occur during optimization projects, is factored into financial optimization evaluations for our projects. Looking for the most cost effective, lowest carbon emitting mode of transportation is another analysis we perform. We calculate emissions by supplier, transportation mode, source and destination locations in order to identify the most carbon efficient means of transport.

Row 5

(7.55.3.1) Method

Select from:

- Internal incentives/recognition programs

(7.55.3.2) Comment

Incentives are provided to all Dow employees through the Annual Performance Award Program. Payouts are determined by measuring actual performance against each metric goal, including progress towards our 2025 Sustainability Goals via an Environmental Stewardship index, which includes our climate-related targets and is part of our World Leading Operations Index metric. In addition, Dow has other incentive programs that award individual projects. For example, the Sustainable Environmental Engagement at Dow (SEED) award recognizes individuals annually who find innovative ways to save money while proactively reducing waste or emissions at Dow.

Row 6

(7.55.3.1) Method

Select from:

- Marginal abatement cost curve

(7.55.3.2) Comment

Dow utilizes a Marginal abatement cost curve to help prioritize projects.

Row 7

(7.55.3.1) Method

Select from:

Partnering with governments on technology development

(7.55.3.2) Comment

Dow partners with governments to demonstrate and advance technologies which may contribute to decarbonizing facilities.

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Other

Other, please specify :Interior Insulation

(7.74.1.4) Description of product(s) or service(s)

PU for Insulated metal panels (IMP)

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Use stage

(7.74.1.8) Functional unit used

1 kg formulated PU insulation product sold for IMP.

(7.74.1.9) Reference product/service or baseline scenario used

Comparison is same thickness mineral wool-based IMP.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.061

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Benefit of PU based IMP is calculated compared to mineral wool-based IMP using annual energy flow reduction with same thickness while PU IMP having lower density than mineral wool IMP. Product benefits is cumulative over 30 years assuming same benefits every year. Heating and cooling days where Dow PU formulations sold used to calculate total benefits.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.02

Row 3

(7.74.1.1) Level of aggregation

Select from:

- Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

- Other, please specify :Exterior Insulation

(7.74.1.4) Description of product(s) or service(s)

Binder for Exterior Insulation Finishing Systems (EIFS)

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

- Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

- Use stage

(7.74.1.8) Functional unit used

1kg of binders in 1 m2 of insulation, insulating life over 30 years

(7.74.1.9) Reference product/service or baseline scenario used

EIFS is compared with insulated vinyl sidings (next best chemical solution) – comparable insulation thicknesses (2 inches)

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

76

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

EIFS is compared with Brick wall (non-use) and insulated vinyl sidings (next best chemical solution) – comparable insulation thicknesses (2 inches). No credible non-chemical solution was found. Product benefits are cumulative over 30 years assuming same benefits every year. Heating and cooling days where Dow PU formulations sold used to calculate total benefits.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.31

Row 4

(7.74.1.1) Level of aggregation

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

Other, please specify :Interior Insulation

(7.74.1.4) Description of product(s) or service(s)

ENGAGE for PV Modules

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Use stage

(7.74.1.8) Functional unit used

1 kg ENGAGE used in PV units

(7.74.1.9) Reference product/service or baseline scenario used

Comparison is against the next best available material for the film.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

2.8

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Benefit of ENGAGE pellets for ENLIGHT film vs. ethylene-vinyl acetate (EVA) film for solar PV panels. This increased the lifetime and efficiency of the panel. It is over a 30-year time horizon.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1.5

Row 5

(7.74.1.1) Level of aggregation

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

Other, please specify :Window sealants

(7.74.1.4) Description of product(s) or service(s)

Silicones for window sealing

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Cradle-to-grave

(7.74.1.8) Functional unit used

1 kg Silicone Product

(7.74.1.9) Reference product/service or baseline scenario used

Silicone Window Sealant (outside-facing IG window units) vs. Polyurethane and Polysulfide Window Sealant

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Cradle-to-grave

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

30-year timeframe used in assessment; benefit is due to less seal failure with silicone sealant and therefore less building energy use. Benefit is based on the case study originally completed in the Global Silicones report.

Silicone sealant carbon footprint is higher than PU alternative, but after 20 years seal failures begin with PU, so benefit for silicone sealant occurs during last 10 years of a 30-year window life span.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

Row 6

(7.74.1.1) Level of aggregation

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

Other, please specify :Packaging

(7.74.1.4) Description of product(s) or service(s)

Plastic packaging

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Cradle-to-gate + end-of-life stage

(7.74.1.8) Functional unit used

1 kg of plastic packaging

(7.74.1.9) Reference product/service or baseline scenario used

Plastic packaging vs. other technologies (steel, aluminum, glass, paper, etc.)

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Cradle-to-gate + end-of-life stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.003

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Benefit is based on the 2018 Franklin report for N. America showing the benefit of plastic versus other technologies. Benefit would be the same over any time horizon (i.e., 1 year or 30 years).

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

23

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

Yes

(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

Afforestation

(7.79.1.2) Type of mitigation activity

Select from:

Carbon removal

(7.79.1.3) Project description

The project activity developed in Liangzhou District and Gulang County, Wuwei City, Gansu Province, P. R. China, is afforestation of deserts and other barren lands. The planted area accounts to 28,815.60 ha of forest.

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

20

(7.79.1.5) Purpose of cancelation

Select from:

Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

Yes

(7.79.1.7) Vintage of credits at cancelation

2,022

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

VCS (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

Standardized Approaches

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

No requirements

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The selected program requires to address water, biodiversity, and social impact issues detailed below. Water: Total number of people who experienced increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario, and, number of women who experienced increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario. Biodiversity: Change in the number of hectares significantly better managed by the project for biodiversity conservation, 12 measured against the without-project scenario, and, number of globally Critically Endangered or Endangered species¹⁴ benefiting from reduced threats as a result of project activities, 15 measured against the without-project scenario Social impact such as: health with the total number of people for whom health services were improved as a result of project activities, measured against the without-project scenario and Number of women for whom health services were improved as a result of project activities, measured against the without-project scenario, and, education with the total number of people for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario and, the number of women and girls for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario.

(7.79.1.14) Please explain

The project was verified by an external third party TUV Nord. Germany on 21st October 2022. The verification body used the VCS version 4.3 and CCB version 3.1 for compliance. The verification criteria also included active monitoring and in person visit to 13 different locations on the site. All project details were covered in the verification report by TUV Nord and in project monitoring report.

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	Select from: <input checked="" type="checkbox"/> No

(8.2) Provide a breakdown of your disclosure volume per commodity.

Timber products

(8.2.1) Disclosure volume (metric tons)

510,568.22

(8.2.2) Volume type

Select all that apply

Produced

Sourced

(8.2.3) Produced volume (metric tons)

122,178.33

(8.2.4) Sourced volume (metric tons)

388388.88

(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.

Timber products

(8.3.1) Type of control

Select from:

Own land

(8.3.2) Country/area

Select from:

Brazil

(8.3.3) First-level administrative division

Select from:

States/equivalent jurisdictions

(8.3.4) Specify the states or equivalent jurisdictions

Dow's portfolio includes six global businesses that are organized into the following operating segments: - Packaging & Specialty Plastics: Hydrocarbons & Energy and Packaging and Specialty Plastics -Industrial Intermediates & Infrastructure: Industrial Solutions and Polyurethanes & Construction Chemicals -Performance Materials & Coatings: Coatings & Performance Monomers and Consumer Solutions. The Consumer Solutions business operates two silicon metal operations in Brazil, located in the states of Minas Gerais and Pará. These operations use charcoal and woodchips as raw materials. Dow produces part of these raw materials internally and purchases a portion externally. The mentioned 7,948 hectares represent the area of the farms in Minas Gerais and Pará where we produce these timber commodities. Dow's farm in Pará is located within the Amazon Biome and holds Forest Stewardship Council (FSC) certification. However, the farms in Minas Gerais, which are located in the Cerrado and Mata Atlantica biomes, do not have FSC certification. Dow has not converted any natural ecosystems on any of its farms in the last 6 years, including 2023. As part of our commitment, Dow aims to achieve 70% FSC certification by 2025 for wood and charcoal commodities produced and purchased for our silicon operations in Brazil. This is the sole location where Dow produces and purchases timber-related raw materials.

(8.3.5) Land type

Select from:

Tree plantations

(8.3.6) Area (hectares)

7,948

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

Yes

(8.3.8) Volume produced on land you own, manage and/or control (metric tons)

122,178.33

(8.3.9) % area third-party certified

100

(8.3.10) Third-party certification scheme

Select all that apply

FSC Forest Management certification

(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

Select from:

- Some of the land we own, manage and/or control is not used for production

(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.

Row 1

(8.4.1.1) Country/area

Select from:

- Brazil

(8.4.1.2) Type of control

Select from:

- Own land

(8.4.1.3) Land type

Select from:

- Other land type, please specify :Land with eucalyptus plantations and no exploration at the moment.

(8.4.1.4) Area (hectares)

2,468.8

(8.4.1.5) % covered by natural forests and other natural ecosystems

33

(8.4.1.6) Please explain

Dow has farms in the State of Minas Gerais and the State of Pará, located in the Atlantic Forest biome and the Amazon biome, respectively. These farms, totaling an area of 2468.8 acres, were not used for timber exploration or other economic activities in 2023., These farms have some remaining eucalyptus planting areas and areas of natural ecosystems that make up 33% of the total area.

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

Brazil

(8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

In Brazil, we use internally produced (24% of total consumption) and externally sourced (76% of consumption) charcoal and woodchips to produce silicon metal, which is later used in silicone production. Currently, Dow's timber products are 43% FSC (Forest Stewardship Council) certified. Dow has established a target to achieve 70% FSC certification by 2025 for both wood and charcoal commodities produced and purchased within Dow's silicon operations in Brazil, which is the only location where Dow purchases timber-related raw materials. The volume is calculated based on Dow's SAP reports that account for all consumed and invoiced/purchased volume. Dow's farms are located in the Amazon biome (in Pará, northern region of Brazil) and in the Atlantic biome (in Minas Gerais, south-central region of Brazil). Dow owns a total of 54,931 hectares, with 7,949 hectares used for operations and 45,080 hectares set aside or conserved as native forest area.

(8.5.4) Volume sourced from country/area of origin (metric tons)

388,388.88

(8.5.5) Source

Select all that apply

Independent smallholders

Multiple contracted producers

Contracted suppliers (manufacturers)

(8.5.7) Please explain

Our farms are located in the Amazon biome (in Pará) and in the Atlantic biome (in Minas Gerais), which is the only location where Dow purchases timber-related products. We use internally sourced (24% of total consumption) and externally sourced (76% of consumption) charcoal and woodchips to produce silicon metal, subsequently used in silicone production. In 2023, Dow timber products were 49% FSC (Forest Stewardship Council) certified. Dow aims to reach 70% FSC certification by 2025 for both wood and charcoal produced and purchased within our silicon operations. Audits are in place to secure timber commodities with traceability and compliance based on documentation and in-person monthly verification, ensuring all Dows direct and indirect suppliers comply with Brazilian legislation. Both Dow-owned and supplier-owned land must be certified by Certificado de Cadastro de Imóvel Rural. Timber production must be registered on Cadastro Ambiental Rural and Licença Ambiental Rural. A required production/consumption plan is submitted annually to the local Secretary of the Environment to ensure that the wood commodity production does not violate local regulations and that all cutting documents/declarations are verified before access is granted to our operations (Declaração de Corte de Floresta on Minas Gerais or Sistema de Cadastro de Consumidores de Produtos Florestais do Estado do Pará).

Suppliers are vetted by Dow's purchasing team to ensure they meet all requirements, undergoing the Dow audit process by our natural resources technical team. Through Dow's Code of Business Conduct for Suppliers, we work with our suppliers to ensure that our renewable raw materials are ethically sourced and do not cause negative effects such as deforestation, displacement of local communities, or harm to biodiversity. We communicate our expectation of compliance with regulations and Dow's values. The Code is continually reviewed through a full analysis of our current standards and industry best practices to ensure that we hold our suppliers to the highest standards. It is added to all new/existing supplier contracts to ensure they are contractually bound.

Dow's sales team addresses customers' needs through annual feedback surveys, sent to every direct customer who has interacted with us in the previous year. Feedback is collected and overall customer satisfaction is scored.

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

Yes, we have a no-deforestation target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

Organization-wide (including suppliers)

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

Yes, we have other targets related to this commodity

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

No-deforestation

(8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

Dow has been auditing all timber raw material suppliers in our silicon metal facilities to avoid any illegal deforestation since 2018. Audits were done in 2023. Dow is committed to no deforestation of natural ecosystems in its direct operations. Dow follows forest management practices to ensure that timber commodities comply with local regulations and have source traceability. External suppliers are tracked to ensure they do not participate in illegal deforestation practices and are incentivized

(8.7.1.3) Cutoff date

Select from:

2018

(8.7.1.4) Geographic scope of cutoff date

Select from:

- Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:

- Compliance with initiative, please specify :Women's Empowerment Principles from United Nations

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

- 2018

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

- Target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

- Yes, this target contributes to our no-deforestation target

(8.7.2.3) Target coverage

Select from:

- Organization-wide (direct operations only)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

- Other volume, please specify :Total commodity volume associated with local operation

(8.7.2.5) Category of target & Quantitative metric

Performance of owned or managed processing facilities

- % of processing facilities compliant with DCF/NDPE commitments

(8.7.2.8) Date target was set

01/01/2018

(8.7.2.9) End date of base year

12/31/2018

(8.7.2.10) Base year figure

0

(8.7.2.11) End date of target

12/31/2023

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

100

(8.7.2.14) Target status in reporting year

Select from:

Achieved and maintained

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

Dow owns a total of 45,000 hectares land in the Pará state, in Brazil. Dow's operation in Pará was ISO 14001 certified in the past, and we concluded that it would be more aligned with the business' goals to have the FSC (Forest Stewardship Council) certification. The Pará operation was selected for this target because it represents 83% of the total land owned by Dow for timber products production. The objective was to certify the eucalyptus plantation and harvesting used in Dow's carbonization plant. To be certified Dow was audited. Dow was able to prove that the sustainability practices of its operations were in alignment with FSC principles, such as compliance with Brazilian legislation, an appropriate management plan for the forest, respect to workers' rights and the community, and conservation of biodiversity and ecosystems.

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

Continual Auditing Practices

(8.7.2.20) Further details of target

Currently, 100% of the area in Pará used for eucalyptus plantation is FSC certified. Dow has maintained its certification since 2019 and has been renewed by Imaflora annually ever since.

Timber products

(8.7.2.1) Target reference number

Select from:

Target 2

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

Yes, this target contributes to our no-deforestation target

(8.7.2.3) Target coverage

Select from:

Organization-wide (direct operations only)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Third-party certification

% of volume third-party certified

(8.7.2.7) Third-party certification scheme

Forest management unit/Producer certification

FSC Forest Management certification

(8.7.2.8) Date target was set

01/01/2019

(8.7.2.9) End date of base year

12/31/2019

(8.7.2.10) Base year figure

0

(8.7.2.11) End date of target

(8.7.2.12) Target year figure

70

(8.7.2.13) Reporting year figure

49

(8.7.2.14) Target status in reporting year

Select from:

Underway

(8.7.2.15) % of target achieved relative to base year

70.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

Dow has been auditing all raw material suppliers to avoid any illegal deforestation. Dow is committed to no deforestation or conversion of natural ecosystems on its direct operations. Dow follows forest management practices to ensure that timber commodities comply with local regulations and have source traceability. External suppliers are tracked to ensure they do not participate in illegal deforestation practices and are incentivized to pursue FSC certification. Dow has established a target to reach 70% FSC certification by 2025 (100% by 2030) for both wood and charcoal commodities produced and purchased within its silicon operations in Brazil, the only location where Dow purchases timber-related raw materials.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

In 2023, 47% of timber products harvested and purchased at our Pará location was FSC certified, and 50% of our Minas Gerais consumption was certified, resulting in an overall FSC certification rate of 49%. This represents a 70% progress versus our 2025 target.

(8.7.2.20) Further details of target

Dow has established a target to reach 70% FSC certification by 2025 (100% by 2030) for both wood and charcoal commodities produced and purchased within its silicon operations in Brazil, the only location where Dow purchases timber-related raw materials.

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:

Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

Chain-of-custody certification

Value chain mapping

Supplier engagement/communication

Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

Dow uses an internal audit process and program as a traceability system to track the origin of wood commodities. Forest management is verified by checking if the documentation and licensing comply with the law. Our suppliers undergo a monthly in person audit as part of the robust compliance program established in 2019. Since then, two suppliers have been de-selected. During the audit process, an internal auditor specialized in forest management verifies each suppliers documentation and licensing, such as Certificado de Cadastro de Imóvel Rural-CCIR, Cadastro Ambiental Rural-CAR, Licença Ambiental Rural-LAR, Declaração de Corte de Floresta-DCF on Minas Gerais or Sistema de Cadastro de Consumidores de Produtos Florestais do Estado do Pará-CEPROF on Pará. These documents are reviewed according to Dow's checklist for timber products (presented at F4.5a) to ensure they include information related to: georeferencing areas that were harvested (Dow checked satellite images from the previous five years for possible deforestation indicators); supplier's tax ID linked to the specific location being harvested; federal licenses and authorizations issued by the Forest Institute (IEF) for the specific volume of timber being managed in that area by that tax ID.

Dow reports the volume being consumed from each tax ID to the IEF for verification. This procedure is followed for both harvested wood from our own land and market-bought wood. To reduce risks related to forestry commodities, Dow aims to increase overall Forest Stewardship Council (FSC) certification to 70% by 2025 and 100% by 2030. We are currently at 49%. In 2014, a forest risk matrix was developed with an external consultant, identifying the main risks: supply disruption, noncompliance, social, environmental and reputational impacts. Since then, the risk matrix has been updated annually based on probability and impact potential, and numerous actions have been taken to address these risks. Example of actions include sourcing timber raw materials with FSC certifications, implementing supplier improvement programs, and establishing an audit program.

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

100

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

100

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

49

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

100

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

100

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

No

(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Forest management unit/Producer certification

FSC Forest Management certification

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

38.5

(8.9.1.3) Comment

In order to avoid illegal deforestation and ensure Forest Stewardship Council (FSC) certification, Dow audits all woodchip and charcoal raw material suppliers. Dow is committed to no deforestation or conversion of natural ecosystems for its direct operations. Dow follows forest management practices to ensure that timber commodities comply with local regulations and have source traceability. External suppliers are tracked to ensure they do not participate in illegal deforestation practices. Forests used for our own charcoal operation are FSC certified. The charcoal and woodchips purchased in the market are partially certified (38,5%). 100% of Dow suppliers are audited by our technical team. Dow established a target to reach 70% FSC certification by 2025 for both wood and charcoal commodities produced and purchased within our silicon operations in Brazil, the only location Dow purchases timber-related raw materials. This requirement is included in the contracts for new suppliers, a practice that has been in place since 2021. Long-running contracts are being updated to include this requirement.

(8.9.1.4) Certification documentation

FM_CRT_PlantarSA_100623 (2).pdf

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

100.00

(8.9.3.2) Production unit monitoring approach

Select all that apply

Ground-based monitoring system

(8.9.3.3) Description of production unit monitoring approach

Dow uses internal auditors to monitor, on a monthly basis, all third-party and proprietary production units that supply coal and chips to the silicon metal plants in Minas Gerais and Pará. Auditors are trained to evaluate whether the information described in the documentation required by the compliance program reflects operational activities and whether the coal and wood chip production units have adequate controls for tracking the wood used.

(8.9.3.4) DF/DCF status verified

Select from:

Yes

(8.9.3.5) Type of verification

Select all that apply

First party

Third party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

100

(8.9.3.7) Explain the process of verifying DF/DCF status

Dow uses its audit process as a traceability system to track the origin of wood products. Forest management and charcoal and chip production are verified to ensure that documentation, licensing and operational activities comply with legislation. Dow audits our suppliers on a monthly basis to ensure compliance. Dow has a team of auditors that are trained in forest management and charcoal production who complete monthly, on-site checks of each suppliers documentation and licensing. Dow auditors utilize a checklist to ensure the following documentation is validated: Satellite images from the past 5 years to ensure no deforestation (georeferencing), federal licenses and authorizations issued by the Forestry Institute (IEF) for the specific volume of wood managed in that area by that tax number, and use the CNPJ database to obtain additional information about these suppliers including fiscal, social, and environmental details linked to the harvesting location. Dow must also inform environmental agencies of the volume consumed from each tax number for verification.

(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.4.1) % of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area

100.00

(8.9.4.2) Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion

Select all that apply

- Consultation with rights holders and other stakeholders
- Ground-based monitoring
- Remote sensing or other geospatial data

(8.9.4.3) Description of approach, including frequency of assessment

Dow uses several tools to identify and prioritize risks and opportunities, including a sustainability materiality assessment, a stakeholder engagement process and our Enterprise Risk Management process. When assessing whether a risk or opportunity is substantive, Dow evaluates impacts related to elements such as the cost of raw materials, impact on operating cost of investment in new technology, impact to the price at which products can be sold and impact from potential lost sales. For opportunities, Dow considers factors such as market share gained. Other impacts, such as reputational impact, which are more difficult to quantify, are also considered important for discussion. For forests specifically within Dow, a risk matrix was developed in 2014 based on an external assessment, (commissioned by then-parent company Dow Corning Corporation. This risk matrix is re-evaluated annually and is based on probability and impact potential. Since its conception improvements have been made, including increasing FSC certifications, initiating supplier improvement programs, and implementing a robust audit program. The main risks assessed are supply disruption, noncompliance with regulatory standards, and social, environmental and reputational impacts. To guarantee no conversion of ecosystems and deforestation for externally sourced charcoal and woodchips, Dow conducts onsite visits and uses geospatial data and evaluates satellite images where our suppliers harvest eucalyptus used for production. We identify the location of these areas in terms of conversion of land use, proximity to environmental preservation areas and deforestation of native forest. This process is used to avoid source of raw materials from irregular area. In 2017, at our Minas Gerais location, we expanded our compliance audit scope by adding an additional audit process conducted by a third-party. As a result of this audit, in 2019 we built an even more robust audit program and technical team, and these improved practices continue today. Potential new suppliers are vetted by the purchasing team to ensure they meet all applicable requirements. Once approved, they undergo the audit process by our natural resources technical team, which includes monthly field visits. Additionally, documentation related to the use of timber, such as land regulation (Certificado de Cadastro de Imóvel Rural-CCIR, Cadastro Ambiental Rural-CAR and Licença Ambiental Rural-LAR) and cutting declarations (Declaração de Corte de Floresta-DCF on Minas Gerais or Declaração de Corte e Colheita – DCC on Pará) are reviewed.

(8.9.4.4) Countries/areas of origin

Select all that apply

- Brazil

(8.9.4.5) Sourcing areas

Dow has two silicon metal production units that use wood products, such as charcoal and woodchips as raw materials. These units are located in the Brazilian states of Pará and Minas Gerais. Both units use the Compliance Program in a similar way, respecting local and global legislation and continuously applying improvements to ensure that all areas from which Dow sources raw materials are free of deforestation. This includes consulting

official environmental agency websites to identify vegetation suppression authorizations and evaluating historical satellite images to assess possible changes in land use.

(8.9.4.6) DF/DCF status is verified

Select from:

Yes

(8.9.4.7) Type of verification

Select all that apply

First party

Third party

(8.9.4.8) % of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF

100

(8.9.4.9) Explain the process of verifying DF/DCF status

To avoid deforestation and illegal sourcing from our suppliers, Dow's forest related policies are reviewed every year and include the following requirements: Harvest Declaration for Charcoal Production; DCF balance in CAF-SIAM; Certificate of Regularity in the CTF-APP (IBAMA) of the person responsible for the DCF; Certificate of State Registration (IEF) of the person responsible for the DCF; Certificate of Enrolment in the Rural Environmental Registry (CAR), of the property where the forest and UPC are located; Environmental License of the enterprise contemplating the activities of forestry and charcoal production. If the Environmental License contains a volume greater than 50,000 mdc/year, evidence of compliance with the obligations imposed by DN COPAM 227/18 and DAE of the forestry fee must be presented. Invoice for the purchase of wood (applicable when supply is purchased from producers who are not the owners of the exploration area). Certificate of Rural Property Registration (CCIR) and NIRF/ITR certificate. Planting Registration Form, digitally signed through SEI. Letter of approval of the Planting Registry, digitally signed by the IEF analyst.

Our Code of Conduct is Dow's guide to Company policies and legal requirements that govern how we conduct business around the world and should be used as guidance for any commercial relationship. Known potential legal or Code violations are investigated by subject matter experts assigned by the Office of Ethics and Compliance. Investigations are conducted in a way that is respectful, confidential and fair. If the investigation substantiates an allegation, an appropriate management team will review the findings and determine the outcome. We reinforce these requirements through our audit program with onsite visits to all suppliers. Additionally, through our participation in the Partnership Platform for Amazon (PPA), Dow seeks to build innovative, tangible and practical solutions for sustainable development and the conservation of biodiversity, forests and natural resources in the Amazon. Dow is a member of PPA strategy committee, which is working to develop small suppliers in the Amazon region with the aim of driving community support and inclusion.

(8.9.4.11) Use of risk classification

Dow aims to increase its Forest Stewardship Council (FSC) certifications on its owned properties: In 2023, Dow timber products were 49% FSC (Forest Stewardship Council) certified. Dow has established a target to reach 70% FSC certification by 2025 for both wood and charcoal produced and purchased within our silicon operations. Supplier audits are conducted to secure timber commodities with traceability and compliance, based on documentation and in-person monthly verification, ensuring that all active suppliers comply with Brazilian legislation. Both Dow and supplier-owned land must be certified by Certificado de Cadastro de Imóvel Rural. Timber production must be registered on Cadastro Ambiental Rural and Licença Ambiental Rural. A required production/consumption plan is submitted annually to the local Secretary of the Environment to ensure that wood commodity production does not violate local regulations. All cutting documents/declarations are verified before

access is granted to our operations (Declaração de Corte de Floresta on Minas Gerais or Sistema de Cadastro de Consumidores de Produtos Florestais do Estado do Pará). Suppliers are vetted by the purchasing team to ensure they meet all requirements and undergo the Dow audit process by our natural resources team.

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint
Timber products	Select from: <input checked="" type="checkbox"/> Yes

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Timber products

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

We monitor the deforestation and conversion footprint in our value chain

(8.10.1.2) % of disclosure volume monitored or estimated

100

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

During the last 5 years

(8.10.1.7) Known or estimated deforestation and conversion footprint during the last five years (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

Suppliers in Minas Gerais are required to have the Declaração de Colheita de Florestas Plantadas e Produção de Carvão (DCF) while those in Pará need the Declaração de Corte e Colheita (DCC). Additionally, all harvesting equipment is certified by government environmental bodies, and environmental protection areas are safeguarded from harvesting activities. As part of the ownership restructure of Dow Corning in 2016, Dow obtained contracts with local farmers in Minas Gerais, named the "Fomentos". In 2018, we implemented a detailed risk assessment

process, and in 2019, we launched an enhanced compliance program. Our technical team visits the farmers every other month to guide them on best technical practices and to conduct compliance audits to verify that they are operating in accordance with the law. Forest management is verified to confirm that documentation and licensing comply with the law. Dow obtains FSC certification for the forests we own and operate. Dow's production/consumption plan is reported to the local Secretariat of the Environment annually. Additionally, to ensure that the wood commodity production from replanted trees does not violate local regulations, all cutting documentation/declarations are verified before access is granted to our operations.

Timber products

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

- We monitor the deforestation and conversion footprint on the land we own, manage or control

(8.10.1.2) % of disclosure volume monitored or estimated

100

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

- During the last 5 years

(8.10.1.7) Known or estimated deforestation and conversion footprint during the last five years (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

Dow obtains FSC certification for the forests we own and operate. Dow's production/consumption plan is reported to the local Secretariat of the Environment annually. Additionally, to ensure that the wood commodity production from replanted trees does not violate local regulations, all cutting documentation/declarations are verified before access is granted to our operations.

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

	Third-party certification scheme adopted	Certification details are available for the volumes sold to any requesting CDP Supply Chain members
Timber products	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Yes

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

	GHG emissions reductions and removals from land use management and land use change calculated	Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change	Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land
Timber products	<i>Select from:</i> <input checked="" type="checkbox"/> No, but plan to do so in the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Other, please specify :Plan to in the next two years.	<i>Plan to in the next two years.</i>

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

- Yes, from both suppliers and owned/managed/controlled land

(8.14.2) Aspects of legislation considered

Select all that apply

- Labor rights
- Land use rights
- Third parties' rights
- Environmental protection
- Human rights protected under international law
- Tax, anti-corruption, trade and customs regulations
- Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting
- The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

(8.14.3) Procedure to ensure legal compliance

Select all that apply

- Certification
- First party audits
- Ground-based monitoring
- Remote sensing or other geospatial monitoring
- Third party audits

(8.14.4) Indicate if you collect data regarding compliance with the Brazilian Forest Code

Select from:

Yes

(8.14.5) Please explain

Dow audits for compliance start with our purchasing team verifying our supplier's adherence to Dow's Code of Business Conduct for Suppliers and reviewing the supply contracts. On-site audits are conducted by the Natural Resources Team. Suppliers and Dow land must be certified by Certificado de Cadastro de Imóvel Rural (CCIR). Timber production activity must be registered with the Cadastro Ambiental Rural (CAR) and Licença Ambiental Rural (LAR). Annually, a production/consumption plan is provided to the local Secretariat of the Environment. Additionally, to ensure that the wood commodity production does not violate local regulations, Dow verifies if the supplier's activities align with the cutting declaration (Declaração de Corte de Floresta - DCF in Minas Gerais or Declaração de Corte e Colheita–DCC in Pará). To ensure our process is in accordance with local regulations, our regulatory team actively monitors changes in the Brazilian Forest Code, and we contract with a third-party consultant to communicate these changes as well. As part of the compliance program for our farms, we have a procedure for cut authorization that includes: -Checking the harvest planning and defining the areas to be mapped -Developing and monitoring the satellite images and mapping schedule -Organizing received shape files and checking for inconsistencies -Updating the forest base with the new project boundaries -Sending a map (in "georeferenced PDF" format) to the Forestry Technician responsible for harvesting the farm -Supporting and training the Forestry Technician and the Supplier's representative in the use of the Avenza Maps application to locate Permanent Preservation Areas (APPs) and Legal Reserve (RL). After training in the use of the application and delivery of the Map, the supplier is instructed to demarcate the boundaries in the field. Only after a second visit by the technician responsible for validating the markings is the project authorized to start. If map updating is required, it is carried out. This is the standard in Minas Gerais. The mapping of Permanent Preservation Areas (APPs) and Legal Reserve (RL) for Fazendas da Zona da Mata was carried out in 2019 and has since been updated using images from an unmanned aerial vehicle (UAV).

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

	Engagement in landscape/jurisdictional initiatives
	Select from: <input checked="" type="checkbox"/> Yes, we engage in landscape/jurisdictional initiatives

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

(8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

Select all that apply

- Risk of water stress human well-being in area
- Risk of biodiversity loss restore natural ecosystems
- Risk of human rights issues forests/land degradation, or conversion of other natural ecosystems
- Risk of supplier non-compliance in area
- Supply of commodities strategically important
- Opportunity for increased
- Opportunity to protect and
- Risk of deforestation,

(8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

Pará and Minas Gerais, where we have our operations and consume commodities, have established jurisdictional and/or landscape initiatives, supporting our commitment to the UNs SDGs targets. The supply of commodities, such as woodchips and charcoal, is strategically important to Dow and aligns with our corporate citizenship strategy, providing an opportunity to enhance human well-being in the area.

An example of managing the risk of deforestation/conversion: As part of the Consumer Solutions back integration strategy we have our operations in Pará-Brazil, where Dow owns a total of 45,000 hectares of land.20% of this land is a eucalyptus plantation used for our operations, while 80% is preserved native Amazon Forest. Our presence and ownership in this region have proven to be a major factor in the preservation of forest and local biodiversity.

We are located at the Belém Endemism Center, one of the most threatened regions in the Amazon biome, where about 70% of its forests have already been cleared for urban and low-productivity agricultural purposes. These economic activities have not yet brought significant human development to the region but have put several unique species at risk. The 128 municipalities that make up this region are characterized by low Human Development Indexes (HDI) and high Inequality Indexes (Gini). The challenges are immense, requiring the development of productive activities that combine the protection and recovery of natural capital.

Dow is also part of the Mantiqueira Project, led by The Nature Conservancy in the Atlantic Forest, the most affected biome by anthropization in Brazil. There is a significant need to develop activities that can combine social development and forest conservation. Through this project, partners promote the regeneration of the Atlantic Forest biome while generating carbon credits for Dow and compensating the farmer for the environmental services they provided to the communities through native forest restoration. Understanding the environmental and socioeconomic conditions of these municipalities - Santos Dumont and Antonio Carlos- and the water basins in the region, is essential for the project's proper design and planning. Dow invested \$300K USD in 2022 for this initiative. In 2023, Dow began discussions to apply the natural method to restore native forest with the farmers of the selected properties.

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

Row 1

(8.15.2.1) Landscape/jurisdiction ID

Select from:

- LJ1

(8.15.2.2) Name of initiative

(8.15.2.3) Country/area

Select from:

- Brazil

(8.15.2.4) Name of landscape or jurisdiction area

Amazon Biome in Para

(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:

- Yes

(8.15.2.7) Area covered by the initiative (ha)

38,000

(8.15.2.8) Type of engagement

Select all that apply

- Convener: Leads or facilitates the design, set-up, and high-level management of the initiative
- Partner: Shares responsibility with other stakeholders to manage and implement actions.
- Funder: Provides full or partial financial resources
- Other, please specify :Supporter: Implement activities to support at least one goal

(8.15.2.9) Engagement start year

2020

(8.15.2.10) Engagement end year

Select from:

- Not defined

(8.15.2.11) Estimated investment over the project period

290,000

(8.15.2.12) Landscape goals supported by engagement

Environmental

- Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate
- Biodiversity protected and/or restored
- Decreased ecosystem degradation rate
- Ecosystem services maintained and/or enhanced
- Natural ecosystems conserved and/or restored

Social

- Income diversification amongst producers in area
- Improved business models that enable inclusion (including smallholders)
- Improved capacity for community engagement in multi-stakeholder processes
- Implementation of livelihood activities/practices that reduce pressure on forests
- Improved standard of living, especially for vulnerable and/or marginalized groups
- Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative

Production

- Sustainability of other natural resource-based production sectors promoted to and recognized by relevant stakeholders (e.g. mining, natural forest management and non-extractive uses)
- Uptake of regenerative agriculture (e.g., agroforestry) practices

(8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- Help establish a transparent governance platform responsible for managing the initiative and its activities with clear roles, responsibilities and balanced decision-making
- Share spatial data and land management plans with other stakeholders in the landscape/jurisdiction

Build community and multi-stakeholder capacities

- Communicate externally the business case for investing in landscapes/jurisdiction
- Engage stakeholders on importance of conservation, restoration and/or rehabilitation
- Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)

Support and incentivize sustainable production and community land use practices

- Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)

(8.15.2.14) Type of partners engaged in the initiative design and implementation

Select all that apply

- Sub-national government
- Local communities
- NGO and/or civil society
- Producers
- Other, please specify :International companies, Direct suppliers, indirect suppliers, international companies, local producers/smallholder, international civil society organization (s)

(8.15.2.15) Description of engagement

In 2021, Dow launched Project Yba in Brazil with an investment of \$200K from Dow's Business Impact Fund. In 2022, an additional \$90K was invested in the same project with the objective of generating social development

through the forest preservation in the Amazon biome in Brazil, near Dows Breu Branco operations in Pará. In collaboration with the Peabiru Institute (local NGO), this project mapped the species with commercial potential in our 38K hectares of conserved forest and developed a local association, with the support from our customer Natura, to sustainably harvest and sell Andiroba seeds collected on Dows land to the cosmetic industry. We are also collaborating with The Nature Conservancy (TNC – International NGO) to measure the ecosystems services offered to the community through Dow's conserved areas. Since the project's launch, several milestones have been achieved: • Completed biodiversity mapping of Dow's land to evaluate its potential as a source for bioactives, identifying 17 species of commercial interest. The project focused on Andiroba due to its unique value chain. • Completed 22 social field visits to identify a local community as a commercial partner for the association. Mamorana community was selected.

Dow, Peabiru and Natura developed the local association to harvest and sell bioactives. The community was trained in phenology, sustainable harvesting techniques, forest management, first aid and entrepreneurial skills. The first seeds were harvested in 2023. Additionally in 2023, building on the learnings from Project Yba, Dow and Peabiru also implemented a second project in the region called Amazon Beeing, where 50 beehives with native stingless bees were established in Mamorana community through an investment of \$30K. The beehives are estimated to produce up to 100kg of honey by Dec 2024, generating extra income to the community while providing biodiversity support through pollination.

(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

Yes, progress is collectively monitored using a shared external framework, please specify :Extra income generation to the vilage

(8.15.2.17) State the achievements of your engagement so far and how progress is monitored

During 2023, several continuations actions were taken on Project Yba to guarantee its development. Dow, Peabiru and The Nature Conservancy (TNC) finished the detailed mapping of 54 hectares of Dows property, identifying 85 Andiroba trees with a potential to sustainably generate 15MT of seeds per year to the community in 2022. In 2023, the community did the first harvesting of the seeds. In order to be ready for the 2023 harvesting the following actions were taking: -Promoting the exchange of knowledge between Mamorana community and other Naturas community suppliers. -Training the community in phenology, sustainable harvesting techniques, forest management, first-aid and entrepreneurial skills. -Construction of greenhouse for seeds drying and workshop on best practices. Dow and TNC also finalized a comprehensive mapping of biodiversity at two Dow eucalyptus plantations and 38k ha of conserved rainforest, leading to a deeper understanding of the ecosystem services provided by Dows conserved forest and its biodiversity performance. In 2023 the community also had the beehives installed and bees brought in. Dow has been externally communicating this project and its milestones in our annual INtersections Progress Report

(8.15.2.18) Claims made

Select from:

No, we are not making any claims, and we do not plan to within the next two years

Row 2

(8.15.2.1) Landscape/jurisdiction ID

Select from:

LJ2

(8.15.2.2) Name of initiative

Atlantic Forest in Minas Gerais

(8.15.2.3) Country/area

Select from:

Brazil

(8.15.2.4) Name of landscape or jurisdiction area

Atlantic Forest in Minas Gerais

(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:

Yes

(8.15.2.7) Area covered by the initiative (ha)

25

(8.15.2.8) Type of engagement

Select all that apply

- Convener: Leads or facilitates the design, set-up, and high-level management of the initiative
- Partner: Shares responsibility with other stakeholders to manage and implement actions.
- Other, please specify :Supporter: Implement activities to support at least one goal

(8.15.2.9) Engagement start year

2021

(8.15.2.10) Engagement end year

Select from:

Not defined

(8.15.2.11) Estimated investment over the project period

300,000

(8.15.2.12) Landscape goals supported by engagement

Environmental

- Decreased ecosystem degradation rate
- Forest fires monitored and prevented
- Biodiversity protected and/or restored
- Increased and/or maintained protected areas
- Natural ecosystems conserved and/or restored

- ✓ Ecosystem services maintained and/or enhanced
- ✓ Payments for Ecosystem Services (PES) scheme in place
- ✓ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate
- ✓ Adequate water availability, water quality or access to WASH (Water, Sanitation and Hygiene) services

Governance

- ✓ Governance forums that represent all relevant stakeholders in place and maintained
- ✓ Promotion of transparency, participation, inclusion, and coordination in landscape policy, planning, and management

Social

- ✓ Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative
- ✓ Implementation of livelihood activities/practices that reduce pressure on forests
- ✓ Improved business models that enable inclusion (including smallholders)
- ✓ Improved capacity for community engagement in multi-stakeholder processes
- ✓ Income diversification amongst producers in area

Production

- ✓ Improved and/or maintained soil health
- ✓ Increased uptake of certification

(8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- ✓ Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- ✓ Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation
- ✓ Collaborate on landscape sustainability assessments through participatory mapping
- ✓ Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes
- ✓ Share spatial data and land management plans with other stakeholders in the landscape/jurisdiction

Build community and multi-stakeholder capacities

- ✓ Communicate externally the business case for investing in landscapes/jurisdiction
- ✓ Engage stakeholders on importance of conservation, restoration and/or rehabilitation

Enhance government and capacity

- ✓ Support local governments (or equivalent) to enhance landscape governance structure, and provide them with resources to develop and implement sustainable landscape policies and/or management plan

Support and incentivize sustainable production and community land use practices

- ✓ Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)
- ✓ Collaborate on integrated watershed management and remediation activities
- ✓ Support Indigenous peoples and local communities to clarify and secure land tenure rights

Other

Other, please specify :Collaborate on landscape sustainability assessments through participatory mapping

(8.15.2.14) Type of partners engaged in the initiative design and implementation

Select all that apply

- Producers Other, please specify
:International civil society organization(s) Local forest/rural associations smallholder National/local company(ies) Academics/ researchers
- Local communities
 Indigenous peoples
 Sub-national government
 NGO and/or civil society

(8.15.2.15) Description of engagement

In 2022, Dow launched the project “Reforestation, Carbon Capture and Social Development on the Atlantic Forest” receiving an investment of \$300K USD. The goal of the project is to develop a new business model for carbon capture projects that address climate change, conserve biodiversity and support local communities and smallholders. The activities will be carried out on private properties located in the Mantiqueira region. In exchange, the owners of such private properties shall receive Payment for Environmental Services (PES) in cash payments and inputs as appropriate incentives for them to regenerate and/or restore their degraded lands, in compliance with Brazilian Environmental laws and rules in force, especially Law 14.119/21. The Carbon Project conducted by TNC aims to generate Carbon Credits or Verified Carbon Unit (VCUs), as referred to by the Verified Carbon Standard (VCS). This projects follows guiding principles, such as measurability, permanence, additionality, and transparency, and ensures the credits are conservative, real, and independently audited, in full accordance with the applicable VERRA methodology.

(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

Yes, progress is collectively monitored using a shared external framework, please specify :Project Mantiqueira as specified by The Nature Conservancy

(8.15.2.17) State the achievements of your engagement so far and how progress is monitored

Progress is collectively monitored using a shared external framework in collaboration with The Nature Conservancy. Achievements are tracked on a regular basis and include the following: H2/2022: Project proposal, engage TNC, grant budget, delimitate area of impact – accomplished. Q1/23: Assessment and qualification of prospected areas; conduct a carbon project eligibility assessment with social and biodiversity measurement. Q2/23: Structuring the Project through: Summary description of the basic social parameters: main settlements, land use and economic activities, historical conditions, socio-cultural information. Mapping the project zone: boundaries, location of communities, specify high conservation value areas, areas where offsite biodiversity impacts are predicted. Q3/23 to Q1/24: Landowners engagement; introduction of the program to rural landowners, including areas with Free Prior Informed Consent (FPIC), sign contracts, establish carbon project design, develop financial and operational agreements, work with municipalities to further support the engagement of landowners. Q2/24 and beyond: Implement Forest restoration by isolation and conduction of natural regeneration in 25 hectares.

(8.15.2.18) Claims made

Select from:

No, we are not making any claims, and we do not plan to within the next two years

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Row 1

(8.15.3.1) Landscape/jurisdiction ID

Select from:

LJ1

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

(8.15.3.3) Commodity

Select from:

Timber products

(8.15.3.4) % of disclosure volume from this landscape/jurisdiction

44

Row 2

(8.15.3.1) Landscape/jurisdiction ID

Select from:

LJ2

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

(8.15.3.3) Commodity

Select from:

- Timber products

(8.15.3.4) % of disclosure volume from this landscape/jurisdiction

56

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

- Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

- Timber products

(8.16.1.2) Activities

Select all that apply

- Involved in industry platforms
- Engaging with communities
- Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

- Worldwide

(8.16.1.4) Subnational area

Select from:

- Not applicable

(8.16.1.5) Provide further details of the activity

The multi-year strategy of the U.N. Global Compact is to drive business awareness and action in support of achieving the U.N. Sustainable Development Goals (SDGs). As a member of the U.N. Global Compact, Dow is

committed to advancing the SDGs through actions that address some of the world's most pressing social and environmental challenges. Taking action in these areas is part of Dow's ambition to be the most innovative, customer-centric, inclusive and sustainable materials science company in the world. Material topic alignment to the U.N. SDGs can be found in the table below. Human rights are embedded in Dow's long-term commitment to the United Nations (U.N.) Sustainability Development Goals (SDGs) via its multi-generational sustainability goals, as well as its ID&E strategy. Dow's ambition around the role of business in society is reflected in its ongoing commitments and actions related to environmental, social and governance (ESG).

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

Project 1

(8.17.1.2) Project type

Select from:

Set aside land

(8.17.1.3) Expected benefits of project

Select all that apply

- | | |
|---|--|
| <input checked="" type="checkbox"/> Disaster risk reduction sequestration | <input checked="" type="checkbox"/> Increase in carbon |
| <input checked="" type="checkbox"/> Improvement to soil health ecosystem(s) | <input checked="" type="checkbox"/> Restoration of natural |
| <input checked="" type="checkbox"/> Reduction of GHG emissions availability and quality | <input checked="" type="checkbox"/> Improvement of water |
| <input checked="" type="checkbox"/> Reduce/halt biodiversity loss ecosystem integrity | <input checked="" type="checkbox"/> Net gain in biodiversity and |
| <input checked="" type="checkbox"/> Contribution to Net Zero goals sustainable livelihoods | <input checked="" type="checkbox"/> Creation of green jobs and |
| <input checked="" type="checkbox"/> Improvement to sustainability of production practices | |
| <input checked="" type="checkbox"/> Improvement of standard of living, especially for vulnerable and/or marginalized groups | |

(8.17.1.4) Is this project originating any carbon credits?

Select from:

No

(8.17.1.5) Description of project

Launched in May 2021, Project Ybá is a strategic sustainability initiative that balances commercial growth with environmental conservation. The project, in collaboration with the Peabiru Institute and The Nature Conservancy, promotes the development of local communities through the commercialization of non-timber resources, while supporting conservation of the Amazon Rainforest. The project has completed a critical mapping stage, identifying 17 plant species of commercial interest to the cosmetics and pharmaceutical industries within Dow's preserved areas of the Amazon Rainforest. Dow completed 22 social field visits to identify the community with the highest social capital and selected the community of Mamorana for this project. The local cooperative, formed with the help of Natura, a cosmetics brand, will extract and sell bioactives like Andiroba seeds from these preserved areas. The first seeds were harvested in 2023. This not only increases family incomes in the community but also contributes to the conservation of the rainforest. Additionally in 2023, 50 beehives with native stingless bees were also implemented in Mamorana with an investment of \$30K. The beehives are estimated to produce 100kg of honey by Dec 2024, generating extra income to the community while providing biodiversity support through pollination.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

Project based in sourcing area(s)

(8.17.1.7) Start year

2021

(8.17.1.8) Target year

Select from:

2025

(8.17.1.9) Project area to date (Hectares)

38,000

(8.17.1.10) Project area in the target year (Hectares)

38,000

(8.17.1.11) Country/Area

Select from:

Brazil

(8.17.1.12) Latitude

-3.416666

(8.17.1.13) Longitude

-49.325

(8.17.1.14) Monitoring frequency

Select from:

- Six-monthly or more frequently

(8.17.1.15) Total investment over the project period (currency)

\$320,000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- Improvement to soil health sustainable livelihoods
- Reduce/halt biodiversity loss living, especially for vulnerable and/or marginalized groups
- Contribution to Net Zero goals
- Restoration of natural ecosystem(s)
- Net gain in biodiversity and ecosystem integrity
- Creation of green jobs and
- Improvement of standard of

(8.17.1.17) Please explain

In 2021, Dow launched Project Yba in Brazil with an investment of \$200K from Dow's Business Impact Fund. In 2022, an additional \$90K were invested in the same project with the objective of generating social development through the forest preservation in the Amazon biome in Brazil, near Dow's plant in Pará. This project mapped the species with commercial potential in our 38K hectares of conserved forest and developed a local association, with support from our customer Natura, to sustainably harvest and sell Andiroba seeds collected on Dows land to the cosmetic industry. We are also collaborating with The Nature Conservancy (TNC – International NGO) to measure the ecosystems services offered to the community through Dow's conserved areas. Additionally in 2023, 50 beehives with native stingless bees were also implemented in Mamorana with an investment of \$30K. The beehives are estimated to produce 100kg of honey by Dec 2024, generating extra income to the community while providing biodiversity support through pollination.

Row 3

(8.17.1.1) Project reference

Select from:

- Project 2

(8.17.1.2) Project type

Select from:

- Natural regeneration

(8.17.1.3) Expected benefits of project

Select all that apply

- Carbon credits gained ecosystem(s)
- Restoration of natural

- Disaster risk reduction availability and quality
- Improvement to soil health ecosystem integrity
- Reduce/halt biodiversity loss sustainable livelihoods
- Increase in carbon sequestration living, especially for vulnerable and/or marginalized groups
- Further transformative change through sharing of project design, implementation and lessons learnt
- Improvement of water
- Net gain in biodiversity and
- Creation of green jobs and
- Improvement of standard of

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- Yes

(8.17.1.5) Description of project

In 2022, Dow launched the project "Reforestation, Carbon Capture and Social Development on the Atlantic Forest" receiving an investment of \$300K USD. The goal of the project is to develop a new business model for carbon capture projects that address climate change, conserve biodiversity, and support local communities and smallholders. The activities will be carried out on private properties located in the Mantiqueira region. In exchange, the owners of such private properties shall receive Payment for Environmental Services (PES) in cash payments and inputs as appropriate incentives for them to regenerate and/or restore their degraded lands, in compliance with Brazilian Environmental laws and rules in force, especially Law 14.119/21.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

- Project based in sourcing area(s)

(8.17.1.7) Start year

2022.0

(8.17.1.8) Target year

Select from:

- 2046-2050

(8.17.1.9) Project area to date (Hectares)

25.0

(8.17.1.10) Project area in the target year (Hectares)

25.0

(8.17.1.11) Country/Area

Select from:

- Brazil

(8.17.1.12) Latitude

-21.5081

(8.17.1.13) Longitude

-43.6105

(8.17.1.14) Monitoring frequency

Select from:

- Six-monthly or more frequently

(8.17.1.15) Total investment over the project period (currency)

\$300,000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- | | |
|--|--|
| <input checked="" type="checkbox"/> Carbon credits gained goals | <input checked="" type="checkbox"/> Contribution to Net Zero |
| <input checked="" type="checkbox"/> Disaster risk reduction sequestration | <input checked="" type="checkbox"/> Increase in carbon |
| <input checked="" type="checkbox"/> Improvement to soil health availability and quality | <input checked="" type="checkbox"/> Improvement of water |
| <input checked="" type="checkbox"/> Reduction of GHG emissions ecosystem integrity | <input checked="" type="checkbox"/> Net gain in biodiversity and |
| <input checked="" type="checkbox"/> Reduce/halt biodiversity loss sustainable livelihoods | <input checked="" type="checkbox"/> Creation of green jobs and |
| <input checked="" type="checkbox"/> Improvement to sustainability of production practice | |
| <input checked="" type="checkbox"/> Further transformative change through sharing of project design, implementation and lessons learnt | |

(8.17.1.17) Please explain

The activities will be carried out on private properties located in the Mantiqueira region. In exchange, the owners of such private properties shall receive Payment for Environmental Services (PES) in the form of cash payments and inputs as appropriate incentives for them to regenerate and/or restore their degraded lands, in compliance with Brazilian Environmental laws and rules in force, especially Law 14.119/21. Key milestones and accomplishments:

H2/2022: Project proposal, engage TNC, grant budget, delimitate area of impact – accomplished.

Q1/23: Assessment and qualification of prospected areas: conduct a carbon project eligibility assessment with social and biodiversity measurement

Q2/23: Structuring the Project through: Summary description of the basic social parameters: main settlements, land use and economic activities, historical conditions, socio-cultural information. Mapping the project zone: boundaries, location of communities, specify high conservation value areas, areas where offsite biodiversity impacts are predicted.

Q3/23: Landowners engagement: introduction of the program to rural landowners, including the areas with Free Prior Informed Consent (FPIC), sign contracts, establish carbon project design.

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

*Varies by site from direct measurement, calculated (ex. run hours * pump curve) or estimated (ex. calculating evaporation or infiltration).*

(9.2.4) Please explain

*Dow accounts for water related volumes at a facility and site level within an internal global database following our internal reporting standard. Each facility/site is required to develop a water accounting methodology that complies with the reporting requirements outlined in this standard. Water withdrawal data by volume varies in precision. It is metered, calculated (ex. pump flow*running hours) or estimated (ex. cooling tower make-up water based on original engineering design). For certain locations, the data is supplied by a third party. 100% of Dow's production sites are monitored for total volumes of water withdrawals. Water data is reported annually for non-key sites, monthly for key sites. Dow's annual Intersections Progress report is prepared in accordance with GRI 303(2018). Therefore, reported volumes may differ from what is reported in CDP where the standards do not align. For example, GRI defines freshwater with a TDS limit of 1,000 mg/l compared to CDP of 10,000 mg/l.*

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

*Varies by site from direct measurement, calculated (ex. run hours * pump curve) or estimated (ex. calculating evaporation or infiltration).*

(9.2.4) Please explain

*Dow accounts for water related volumes at a facility and site level within an internal global database following our internal reporting standard. Each facility/site is required to develop a water accounting methodology that complies with the reporting requirements outlined in this standard. Training protocols for data entry are done via internal training modules at the global level and by in-person training at the site/facility. Water withdrawal data by volume varies in precision. It is metered, calculated (ex. pump flow*running hours) or estimated (ex. cooling tower make-up water based on original engineering design). For certain locations, the data is supplied by a third party. 100% of Dow's production sites are monitored for total volumes of water withdrawals. Frequency: Per the standard, water data is collected annually for non-key sites, monthly for key sites. Key site data is verified quarterly.*

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

Global Analytical Environmental Technology Center defines appropriate metric and analytical methodology by which to abide

(9.2.4) Please explain

Dow collects water quality data on a local site level. Measurements are carried out according to site-specific processes and equipment requirements and guidelines. Approved lab methods are defined by the site with oversight by Dow's Global Analytical Environmental Technology Center. Methods, equipment, and maintenance follow a rigorous quality and auditing process. The parameters monitored are dependent on the requirements for each site and environmental conditions present within the watershed, which may impact water quality. Typical withdrawals water quality parameters include total dissolved solids, chlorine content, turbidity, temperature, and pH. The frequency of monitoring varies according to local requirements for the production process, context of the water body and water withdrawal permit and is decided by the site. It will vary from continuous analyzers to daily or weekly grab samples.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

*Varies by site from direct measurement (metering), calculated (ex. run hours * pump curve) or estimated (yearly average rain * surface area)*

(9.2.4) Please explain

Dow accounts for water volumes at a facility & site level within an internal Waste and Emissions Reporting System following an internal reporting standard. Each facility & site develops a water accounting procedure to align with the global methodology that complies with this standard and incorporates planned preventative maintenance program of associated instrumentation. Water discharges by volume varies in precision. Volumes are metered, calculated (ex. Pump flow running hours), estimated (ex. avg rain* surface area), or supplied by a third party. Measurements are continuous or daily for treated wastewater, and frequency for non-treated water such as rainwater can be yearly. The total water discharge volume methodology accounts for all water discharges at sites representing greater than 99.5% of total water withdrawal. Thus, we qualify our submittal as being 76-99%. Frequency of reporting: Water discharge data is reported on an annual basis*

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

*Varies by site from direct measurement (metering), calculated (ex. run hours * pump curve) or estimated (yearly average rain * surface area)*

(9.2.4) Please explain

Dow accounts for water related volumes by destination (surface water; seawater; third-party water; groundwater) at a facility & site level within an internal reporting system following an internal standard. Each facility and site are required to use a water accounting methodology that complies with this standard. Water discharges by volume and destination varies in precision. It is metered, calculated (ex. pump flow running hours), or estimated (ex. avg rain*surface area). Measurements are continuous or daily for treated wastewater, and frequency for non-treated water such as rainwater can be yearly. Dow's INtersections Progress Report includes, for ALL production sites, the total water discharges volumes by destination that originate from Dow's or third-party wastewater treatment assets. We are committed to reducing water emissions. The non-treated water accounts for sites that represent greater than 99.5% of water withdrawals.*

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Global reporting by treatment level was completed for greater than 99.5% of water withdrawal and a detailed record of the discharge treatment level and methods is kept at a site level for all sites.

(9.2.4) Please explain

100% of our operational sites are monitored for water discharge and this is considered part of the usual facility management for our sites. The global reporting was recorded for greater than 99.5% of water withdrawal. Discharges that require treatment are treated to secondary level or tertiary level, depending on the operations of the site, by Dow or a third party. We are committed to reducing water emissions. For this, we are required to ensure that quality and quantity of discharged water complies with standards and regulations, taking watershed health into account.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

We monitor water discharge quality by standard effluent parameters at the site level using compositing (automatic) water samplers and lab testing. Key measures such as pH are monitored continuously through on-site monitoring systems. Samples are collected on a daily or monthly basis as defined by local site discharge permit to analyze for other regulated parameters such as metal concentration and load, 5-day biological oxygen demand (BOD), and total suspended solids (TSS).

(9.2.4) Please explain

Water discharge quality parameters are monitored monthly / daily / continuously (ex: pH is monitored continuously while samples for other parameters are taken on a daily or monthly basis) depending on the parameter and as specified within the discharge permit. This aspect is relevant because our sites or a third party treat and discharge water volumes to freshwater bodies. We are committed to reducing water emissions. We are required to ensure that quality and quantity of discharged water complies with standards and regulations.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

Dow has developed a Priority Compound list including chemicals with persistent, bio accumulative, toxic hazards, and chemicals with carcinogenic, mutagenic, and reproductive hazards. 100% of Dow's production sites are monitored for water discharge quality (such as nitrogen, heavy metals, and phosphate). The specific methodology is defined by the Global Environmental Analytical technology center.

(9.2.4) Please explain

These parameters are monitored daily or monthly depending on the parameter and as specified within the sites water management standard and discharge permit. We are committed to reducing water emissions. For this, we are required to ensure that quality and quantity of discharged water complies with standards and regulations and watershed health.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

We use sensors specifically designed to monitor temperature in wastewater and industrial effluent treatment applications at sites as specified in permit. The online sensors (thermometers) are factory calibrated and regularly maintained.

(9.2.4) Please explain

Dow monitors this parameter at 100% of material sites (i.e., all sites with discharges of cooling water), or slightly lesser coverage if all (including non-relevant) sites are considered. For example, certain sites send water to a third party for treatment where temperature may not be a relevant parameter to monitor.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Water consumption can be calculated by either the simple equation of water withdrawn - water discharge or from calculating evaporative losses and water leaving with products (insignificant except for a few products).

(9.2.4) Please explain

In 2023, Dow conducted a study that analyzed metered, calculated and estimated water consumption associated with both evaporative losses and process activities at representative and critical water sites. The results of the study indicated that, on average, Dow globally consumes 4% of total water withdrawn, and consumes 3% at the subset of key water stressed sites. This approach is preferred as the simple equation of water consumption = water withdrawal – water discharge is not representative due to the aggregation of measurement uncertainties of water withdrawals and water discharges and unallocated water inflows/outflows in open conveyance systems.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Water recycled/reused is reported using metered, calculated (ex. Pump flow running hours), engineering estimates (ex. Based on engineering design flows) or invoices provided by third-party suppliers. Data entry and maintenance of associated devices have precise reporting requirements. We publicly report the information for the Company in the annual INtersections Progress Report. 100% of Dow's production sites are monitored for water recycled/reused.*

(9.2.4) Please explain

Dow accounts for water recycled/reused related flows at a facility and site level within an internal global data repository following an internal reporting standard. Each facility/site is required to develop a water accounting methodology that complies with this standard. Dow's water stewardship program incentivizes, where feasible, water recycling and reuse

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Other, please specify :The audit frequency is set by the EHS&S department with a maximum interval between EHS&S integrated audits of five years.

(9.2.3) Method of measurement

We use an internal audit excel tool to measure progress towards Water, Sanitation and Hygiene (WASH) services for employees.

(9.2.4) Please explain

Dow has standards to ensure access to fully functioning, safely managed Water, Sanitation and Hygiene (WASH) services for all contract workers and for all employees globally. Dow's Global EHS&S function is responsible for the management of occupational health and of Dow employees, as well as the coordination and auditing of occupational medicine. Dow's programs include a robust Occupational Health system that supports company sites, and businesses globally with health information and resources on health-related issues such as WASH. We require self-assessments, regular inspections and independent internal audits to monitor compliance and identify gaps. Audit results are reviewed quarterly by Dow's Executive Sustainability Team, which is accountable to Dow's Executive Leadership Team.

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

2,896,753

(9.2.2.2) Comparison with previous reporting year

Select from:

About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Data about the same. Both 2022 and 2023 have been challenging years for water withdrawal at three of Dow's largest manufacturing site

(9.2.2.4) Five-year forecast

Select from:

About the same

(9.2.2.5) Primary reason for forecast

Select from:

- Increase/decrease in business activity

(9.2.2.6) Please explain

Changes in process technologies (ex. newer low carbon technologies being investigated to meet decarbonizing goals are assessed for optimal water requirements), product mix and water resilience activities are actively being pursued making a 5- year forecast difficult to assess. We define changes below 15% as “about the same”, 15% - 30% as “higher or lower” and >30% as “much higher or lower”. Although efforts to reduce water withdrawal is a core objective of Dow’s 2025 sustainability goals, both 2022 and 2023 have been challenging years based on environmental conditions. Three of Dow’s largest manufacturing sites experienced drought conditions in both years. These sites were Freeport, Texas; Seadrift, Texas; and Terneuzen, the Netherlands. Low water availability reduces overall water quality; diminished water quality requires additional water treatment and increased volume. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, two of Dow’s KWSS operated at lower production rates as a result of macroeconomic conditions.

Total discharges

(9.2.2.1) Volume (megaliters/year)

2,917,801

(9.2.2.2) Comparison with previous reporting year

Select from:

- About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

- Other, please specify :Data about the same

(9.2.2.4) Five-year forecast

Select from:

- About the same

(9.2.2.5) Primary reason for forecast

Select from:

- Increase/decrease in business activity

(9.2.2.6) Please explain

Changes in process technologies (ex. newer low carbon technologies being investigated to meet decarbonizing goals are assessed for optimal water requirements), product mix and water resilience activities are actively being pursued making a 5- year forecast difficult to assess. We define changes below 15% as “about the same”, 15% - 30% as “higher or lower” and >30% as “much higher or lower”.

Total consumption

(9.2.2.1) Volume (megaliters/year)

(9.2.2.2) Comparison with previous reporting year

Select from:

- About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

- Other, please specify :Data about the same

(9.2.2.4) Five-year forecast

Select from:

- About the same

(9.2.2.5) Primary reason for forecast

Select from:

- Increase/decrease in business activity

(9.2.2.6) Please explain

In 2023, Dow conducted a study on metered, calculated and estimated water consumption associated with both evaporative losses and process activities at representative and critical water sites. The results of the study indicated that on average, Dow consumes 4% of total water withdrawn. Dow uses this 4% as a generally accepted estimate to calculate total water consumption for all sites. This approach is preferred as the simple equation of water consumption = water withdrawal – water discharge is not representative due to the aggregation of measurement uncertainties of water withdrawals and water discharges and unallocated water inflows/outflows in open conveyance systems. Freeport's water consumption is mainly tied to cooling activities. Dow uses both seawater and freshwater to perform cooling activities. The facilities use one-pass cooling and cooling towers. There is inherent large variability within this sites water accounting due to the large volume of open conveyance systems. It also supplies water to third-party tenants. This year continued effort in water conservation includes lower water footprint water treatment technologies. Changes in process technologies (ex. newer low carbon technologies being investigated to meet decarbonizing goals are assessed for optimal water requirements), product mix and water resilience activities are actively being pursued making a 5- year forecast difficult to assess. We define changes below 15% as "about the same", 15% - 30% as "higher or lower" and >30% as "much higher or lower".

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

- Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

1,425,534

(9.2.4.3) Comparison with previous reporting year

Select from:

About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.4.5) Five-year forecast

Select from:

About the same

(9.2.4.6) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

49.21

(9.2.4.8) Identification tool

Select all that apply

WRI Aqueduct

WWF Water Risk Filter

(9.2.4.9) Please explain

Dow completes a global water risk screening of all sites using the most up-to-date World Resource Institute Aqueduct tool and WWF Water Risk Filter every two years. Water stress evaluations are performed if a site has experienced water quality and/or quantity stress or anticipates growth that could impact freshwater quantity or quality needs. Total water withdrawal at Dow's key water-stressed sites (KWSS) remained about the same in 2023. We define changes below 15% as "about the same", 15%-30% as "higher or lower" and >30% as "much higher or lower". Future trends: Changes in process technologies (ex. associated with meeting Dow's decarbonizing goals), product mix and water resilience activities are currently actively being pursued.

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

1,513,195

(9.2.7.3) Comparison with previous reporting year

Select from:

About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawal is about the same as previous years. Please note that last year's CDP corresponding question was answered with volumes corresponding to key water-stressed sites as opposed to Dow overall water withdrawal. Therefore, this year, please refer to Dow's 2022 INtersections Progress report values as the basis of comparison (i.e. Dow's 2022 surface water withdrawal was 1,630,494 MegL). We define changes below 15% as "about the same", 15%- 30% as "higher or lower" and >30% as "much higher or lower". Future Trends- Currently, we expect no significant changes in the volumes.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

1,194,121

(9.2.7.3) Comparison with previous reporting year

Select from:

Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.7.5) Please explain

Seawater is used for cooling activities in one-pass cooling by five different facilities across Dow's global assets. Two sites in 2023 contributed to a slightly higher consumption of seawater (15%) Freeport, Texas and Bahia Blanca Argentina. The slight increase in consumption of seawater signals a higher demand for cooling which may

be due to fluctuations in heat load, additional fooling of exchangers. Please note that last year's CDP corresponding question was answered with volumes corresponding to key water-stressed sites as opposed to Dow overall water withdrawal. Therefore this year, please refer to Dow's 2022 INtersections Progress Report values as the basis of comparison (i.e. Dow's seawater water withdrawal for 2022 1,041,610 MegL). Future Trends- Currently, we expect no significant changes in the volumes.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

34,447

(9.2.7.3) Comparison with previous reporting year

Select from:

About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawal is about the same as previous years. Please note that last year's CDP corresponding question was answered with volumes corresponding to key water-stressed sites as opposed to Dow overall water withdrawal. Therefore, this year, please refer to Dow's 2022 INtersections Progress Report values as the basis of comparison (i.e. Dow's 2022 groundwater renewable withdrawal was 33,759 MegL). We define changes below 15% as "about the same", 15%- 30% as "higher or lower" and >30% as "much higher or lower". Future Trends- Currently, we expect no significant changes in the volumes.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Dow's limited use of groundwater does not pull from any non-renewable source

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

163

(9.2.7.3) Comparison with previous reporting year

Select from:

About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawal is about the same as previous years. Please note that last year's CDP corresponding question was answered with volumes corresponding to key water-stressed sites as opposed to Dow overall water withdrawal. Therefore, this year, please refer to Dow's 2022 INtersections Progress Report values as the basis of comparison (i.e. Dow's 2022 produced water withdrawal was 143 MegL). We define changes below 15% as "about the same", 15%- 30% as "higher or lower" and >30% as "much higher or lower". Future Trends- Currently, we expect no significant changes in the volumes.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

154,827

(9.2.7.3) Comparison with previous reporting year

Select from:

About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawal is about the same as previous years. We define changes below 15% as "about the same", 15%- 30% as "higher or lower" and >30% as "much higher or lower". Please note that last year's CDP corresponding question was answered with volumes corresponding to key water-stressed sites as opposed to Dow overall water withdrawal. Therefore, this year, please refer to Dow's 2022 INtersections Progress Report values as the basis of

comparison (i.e. Dow's 2022 third party water withdrawal was 170,416 MegL). Future Trends - Currently, we expect no significant changes in the volumes.

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

1,234,258

(9.2.8.3) Comparison with previous reporting year

Select from:

About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.8.5) Please explain

Water discharge is about the same as previous years. We define changes below 15% as "about the same", 15% - 30% as "higher or lower" and >30% as "much higher or lower". Future Trends - Currently, we expect no significant changes in the volumes.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

1,448,255

(9.2.8.3) Comparison with previous reporting year

Select from:

About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.8.5) Please explain

Water discharge is about the same as previous years. We define changes below 15% as “about the same”, 15% - 30% as “higher or lower” and >30% as “much higher or lower”. Future Trends- Currently, we expect no significant changes in the volumes.

Groundwater

(9.2.8.1) Relevance

Select from:

Not relevant

(9.2.8.5) Please explain

Dow does not discharge to the groundwater.

Third-party destinations

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

235,288

(9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.8.5) Please explain

Water discharge to third party is much higher this year. We define changes below 15% as “about the same”, 15%- 30% as “higher or lower” and >30% as “much higher or lower”. This is mainly tied to water that Dow withdraws from nature and send to a third party for use as an IPark tenant. The increase is tied to both tenants variation and changes in accounting methodology. Future Trends- Currently, we expect no significant changes in the volumes.

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

39,492

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. In the case of tertiary treatment, the sites wastewater treatment includes a biological wastewater treatment with additional purification for the removal of parameters such as total suspended solids via a tertiary treatment wetlands or UF/RO to allow for treated water to be recycled back to the process. Dow complies with all relevant regulatory standards and emission limit values as defined by the local authorities based on local law and prescribed in discharge permits. All Dow locations are required to develop a program that is consistent with the principles of Responsible Care, company goals, required external management systems, ISO-14001 as applicable and comply with local applicable environmental licenses and permits. Estimate on treatment level represents greater than 99.5% of water withdrawal. We define changes below 15% as "about the same", 15%-30% as "higher or lower" and >30% as "much higher or lower". Changes-Compared to 2022 the volume in 2023 is much lower. Accounting methodology was reviewed in 2023 clarifying associated definition of treatment levels with sites. Any water discharge by a Dow facility ensures it meets the appropriate level of compliance defining the quality of that water. Future Trends-Currently, we expect no significant changes in the volumes of tertiary treated wastewater. The volumes may also vary based on product mix and regulatory changes in discharge limits. Future Trends- Future trends- Currently, we expect no significant changes in the volumes.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

114,663

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. Most of Dow's secondary wastewater treatment facilities aim to remove organic substances via biological treatment including aeration tanks, secondary clarifiers or in some cases membranes. Such facilities involve monitoring of treatment level for chemical oxygen demand (COD)/total oxygen demand (TOC), biological oxygen demand nutrients amongst other parameters as required by local authorities. Dow complies with all relevant regulatory standards and emission limit values as defined by the local authorities based on local law and prescribed in discharge permits. The quality of effluent discharge for each facility is managed by local regulations for each watershed, which typically includes the profile of the receiving waterbody. All Dow locations are required to develop a program that is consistent with the principles of Responsible Care, company goals, required external management systems, ISO-14001 as applicable and comply with local applicable environmental licenses and permits. Estimate on treatment level represents greater than 99.5% of water withdrawal. We define changes below 15% as "about the same", 15%-30% as "higher or lower" and >30% as "much higher or lower". Note: in our 2023 INtersections report, secondary treatment reported value includes wastewater treated by Dow owned wastewater treatment plants (95,205 Meg L) as well as wastewater that is treated by a 3rd party (19,458 Meg L) (Total 114,663 Meg L). It is assumed wastewater treated by a 3rd party applies secondary treatment and complies with regulations. The total secondary treatment volume increased in 2023 versus 2022 due to clarification in accounting methodology that occurred through site training on associated definition of treatment levels. Future Trends- Currently, we expect no significant changes in the volumes.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

14,890

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. Primary wastewater treatment is typically physical (ex. aims removal of solid substances via solid sand filter or chemical (ex. pH neutralization) e.g. at our Boehlen site in Germany where rainwater is filtered via sand filtration prior to discharge). Primary treatment volumes were lower in 2023 versus 2022. The data accounting methodology was reviewed in 2023 clarifying associated definition of treatment levels with sites. Note that primary treatment deals with rainwater which will vary year to year, location to location. Any water discharge by a Dow facility ensures it meets the appropriate level of regulatory compliance defining the quality of that water. Future Trends- Currently, we expect no significant changes in the volumes of primary treated wastewater. The volumes may vary based on product mix, environmental conditions (ex. variation between years in amount of rainwater or cooling tower blowdown tied to incoming water quality) and regulatory changes in discharge limits. Future Trends- Currently, we expect no significant changes in the volumes.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

2,532,926

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. Rational for Discharge Without Treatment- Some sites can discharge part of or all of their water directly to the natural environment. This concerns sites with once through cooling loops in which no chemicals are added, the water is not in contact with the product. In this water can also be found rain water that falls outside of the perimeter of chemical manufacturing. In all cases the quality of discharged water is monitored and compliant with local permitting. Estimate on treatment level is based on facilities withdrawing 99.5% of water. We define changes below 15% as “about the same”, 15%-30% as “higher or lower” and >30% as “much higher or lower”. Volumes of discharge to the natural environment were about the same in 2023 versus 2022. Note that discharge to the natural environment without treatment deals with rainwater that does not come into contact with products which will vary year to year, location to location. Future Trends- Currently, we expect no significant changes in the volumes.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

215,830

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

In accordance with GRI Standard 303, Dow's 2023 INtersections report indicates a discharge by destination to a 3rd party as 235,288 Meg L. This value includes both water transferred by Dow to a 3rd party for treatment (19,458 Meg L) and water transferred by Dow to a 3rd part for their use, untreated (215,830 Meg L). The rationale - In I-Park locations, Dow supplies raw water to tenants and therefore is not treated by Dow. In other locations, Dow transfers wastewater to a 3rd party without treatment (e.g., municipal wastewater treatment plant). These treatment plants typically use primary and secondary level treatments. Our rationale for this level of treatment is that the municipal or other 3rd party treatment systems are designed to treat the types of waste waters sent to these facilities. Examples include wastewater associated with restrooms, cafeterias, and cooling towers, and that

this level of treatment is appropriate. The profile of this wastewater is strictly managed by Dow and has been tested that the 3rd party wastewater treatment can comply with the applicable permit of local laws and regulations. Much higher - Estimate on volume reflects greater than 99.5% of Dow's total water withdrawal. We define changes below 15% as "about the same", 15%-30% as "higher or lower" and >30% as "much higher or lower". Volumes of discharge to 3rd party increased in 2023 versus 2022 due to a change in accounting methodology and a change of ownership of certain assets. Future trends will be primarily tied to I-Park growth and divestitures and product mix tied to evolving business strategies. No changes are anticipated currently.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

Dow does not have any other form of discharge treatment.

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

223

(9.2.10.2) Categories of substances included

Select all that apply

Nitrates

Phosphates

Pesticides

Priority substances listed under the EU Water Framework Directive

(9.2.10.3) List the specific substances included

Dow has defined priority substances of concern as chemicals with persistent, bioaccumulative and toxic hazards, and chemicals with carcinogenic, mutagenic and reproductive hazards. This list is global in nature and comprises chemicals identified by multiple agencies including the U.S. Environmental Protection Agency (EPA), the International Agency for Research on Cancer, through the World Health Organization and the European Commission. The chemical emissions category is largely driven by emissions from Dow's wastewater treatment operations at its large integrated sites. This data excludes NOx, SOx, carbon monoxide, CO₂, particulates, methane, hydrogen, nitrogen, oxygen, water, aluminum and certain salts. These emissions include the post-treatment chemical emissions from Dow's industrial park tenant companies.

(9.2.10.4) Please explain

Dow has defined priority substances of concern through the development of a priority compound list that is composed of chemicals with persistent, bioaccumulative and toxic hazards, and chemicals with carcinogenic,

mutagenic and reproductive hazards. This list is global in nature and comprises chemicals identified by multiple agencies including the U.S. Environmental Protection Agency (EPA), the International Agency for Research on Cancer, through the World Health Organization and the European Commission. Discharge limits are set using regulatory requirements. Dow had zero incidents of non-compliance with discharge limits in 2023 involving priority substances. We define changes below 15% as “about the same”, 15%-30% as “higher or lower” and >30% as “much higher or lower”. In 2023, Dow's emissions of priority compounds to air and water were 223 metric tons compared to 197 in 2022. Emissions of priority compounds to air and water were about the same in 2023 compared with 2022.

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

6

(9.3.3) % of facilities in direct operations that this represents

Select from:

1-25

(9.3.4) Please explain

There are 6 facilities located at Dow with water related dependencies (referred to as KWSS (key water-stressed sites) in direct operations. Dow operates 98 sites globally. The key water-stressed sites represent 6% of facilities at Dow that have water related dependencies in direct operations. The key water-stressed sites account for 47% of Dow's Global production and 49% of Dow's water withdrawal. Dow has recently identified 14 additional facilities that are dependent on water as part of the recently announced Water and Nature Strategy, updating the total water related dependent facilities to 20. These 20 facilities will be subjected to a deeper level of assessment of risk in order to conserve water as a critical resource.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

0

(9.3.4) Please explain

In 2023, Dow conducted a screening of environmental, social and governance risks for 21,851 of its 30,811 suppliers based on their country, sector, and product or service. Using the risk profiles, as well as factors like spend and Scope 3 greenhouse gas emissions, 2,463 suppliers (48% of spend) were assessed with Ecovadis and/or CDP in 2023. In addition, for suppliers with the highest ESG concerns, Dow worked with TFS (Together for Sustainability) and its members to obtain 388 in-person, site-level audits. No issues were identified in 2023 that necessitated the termination of a supplier.

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

- Facility 4

(9.3.1.2) Facility name (optional)

Dow Böhlen Germany

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Germany

- Other, please specify :River Weisse Elster and Lake Witznitz

(9.3.1.8) Latitude

(9.3.1.9) Longitude

12.35431

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

6,299

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1,058

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

5,241

(9.3.1.21) Total water discharges at this facility (megaliters)

3,630

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

3,265

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

365

(9.3.1.27) Total water consumption at this facility (megaliters)

189

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

When calculating water consumption, the equation (water consumption = water withdrawal – water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. To determine an average water consumption, an internal study was conducted in 2022 and 2023 analyzing water consumption associated with evaporative losses and products. The results of the study indicated a water consumption at the six key water-stressed sites (KWSS) of 4% for 2022 and 3% for 2023. The freshwater intake intensity (FWII) at the six KWSS is aligned with the physical risk of climate change and changing weather patterns. Dow has set a target to reduce FWII by 20% from its 2015 baseline ending in 2025. This target recognizes the criticality of fresh water as a shared resource and is tracked as a critical group as opposed to individual site. The freshwater intake intensity (FWII) metric is calculated for the six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow's FWII increased in 2023 as a result of two main factors. First, Freeport, Seadrift, and Terneuzen experienced droughts which impacts water quality and water withdrawal. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, Boehlen and Terneuzen operated at lower production rates as a result of macroeconomic conditions.

Row 3

(9.3.1.1) Facility reference number

Select from:

Facility 6

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Andorra

- Ebro

(9.3.1.8) Latitude

41.1189

(9.3.1.9) Longitude

1.2445

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

8,045

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

- About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

8,045

(9.3.1.21) Total water discharges at this facility (megaliters)

3,418

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

1,502

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1,916

(9.3.1.27) Total water consumption at this facility (megaliters)

241

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

When calculating water consumption, the equation (water consumption = water withdrawal – water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. To determine an average water consumption, an internal study was conducted in 2022 and 2023 analyzing water consumption associated with evaporative losses and products. The results of the study indicated a water consumption at the six key water-stressed sites (KWSS) of 4% for 2022 and 3% for 2023. The freshwater intake intensity (FWII) at the six KWSS is aligned with the physical risk of climate change and changing weather patterns. Dow has set a target to reduce FWII by 20% from its 2015 baseline ending in 2025. This target recognizes the criticality of fresh water as a shared resource and is tracked as a critical group as opposed to individual site. The freshwater intake intensity (FWII) metric is calculated for the six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow's FWII increased in 2023 as a result of two main factors. First, Freeport, Seadrift, and Terneuzen experienced droughts which impacts water quality and water withdrawal. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, Boehlen and Terneuzen operated at lower production rates as a result of macroeconomic conditions

Row 4

(9.3.1.1) Facility reference number

Select from:

Facility 1

(9.3.1.2) Facility name (optional)

Freeport Texas

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

Brazos River

(9.3.1.8) Latitude

28.95372

(9.3.1.9) Longitude

-95.358498

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

972,123

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

130,287

(9.3.1.16) Withdrawals from brackish surface water/seawater

814,931

(9.3.1.17) Withdrawals from groundwater - renewable

533

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

26,372

(9.3.1.21) Total water discharges at this facility (megaliters)

1,048,667

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

112

(9.3.1.24) Discharges to brackish surface water/seawater

1,001,551

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

47,004

(9.3.1.27) Total water consumption at this facility (megaliters)

29,164

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

(9.3.1.29) Please explain

When calculating water consumption, the equation (water consumption = water withdrawal – water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. To determine an average water consumption, an internal study was conducted in 2022 and 2023 analyzing water consumption associated with evaporative losses and products. The results of the study indicated a water consumption at the six key water-stressed sites (KWSS) of 4% for 2022 and 3% for 2023. The freshwater intake intensity (FWII) at the six KWSS is aligned with the physical risk of climate change and changing weather patterns. Dow has set a target to reduce FWII by 20% from its 2015 baseline ending in 2025. This target recognizes the criticality of fresh water as a shared resource and is tracked as a critical group as opposed to individual site. The freshwater intake intensity (FWII) metric is calculated for the six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow's FWII increased in 2023 as a result of two main factors. First, Freeport, Seadrift, and Terneuzen experienced droughts which impacts water quality and water withdrawal. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, Boehlen and Terneuzen operated at lower production rates as a result of macroeconomic conditions

Row 5

(9.3.1.1) Facility reference number

Select from:

Facility 2

(9.3.1.2) Facility name (optional)

Terneuzen, Netherlands

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Netherlands

Other, please specify :Biesboch River

(9.3.1.8) Latitude

51.3323

(9.3.1.9) Longitude

3.8324

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

386,081

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

373,316

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

12,765

(9.3.1.21) Total water discharges at this facility (megaliters)

378,738

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

378,273

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

465

(9.3.1.27) Total water consumption at this facility (megaliters)

11,582

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- Lower

(9.3.1.29) Please explain

When calculating water consumption, the equation (water consumption = water withdrawal – water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. To determine an average water consumption, an internal study was conducted in 2022 and 2023 analyzing water consumption associated with evaporative losses and products. The results of the study indicated a water consumption at the six key water-stressed sites (KWSS) of 4% for 2022 and 3% for 2023. The freshwater intake intensity (FWII) at the six KWSS is aligned with the physical risk of climate change and changing weather patterns. Dow has set a target to reduce FWII by 20% from its 2015 baseline ending in 2025. This target recognizes the criticality of fresh water as a shared resource and is tracked as a critical group as opposed to individual site. The freshwater intake intensity (FWII) metric is calculated for the six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow's FWII increased in 2023 as a result of two main factors. First, Freeport, Seadrift, and Terneuzen experienced droughts which impacts water quality and water withdrawal. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, Boehlen and Terneuzen operated at lower production rates as a result of macroeconomic conditions

Row 6

(9.3.1.1) Facility reference number

Select from:

- Facility 3

(9.3.1.2) Facility name (optional)

Bahia Blanca

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Argentina

Other, please specify :Municipality supplied water from Sauce River

(9.3.1.8) Latitude

-38.7183

(9.3.1.9) Longitude

-62.2663

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

35,163

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

35,163

(9.3.1.21) Total water discharges at this facility (megaliters)

31,201

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

31,198

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3

(9.3.1.27) Total water consumption at this facility (megaliters)

1,055

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

(9.3.1.29) Please explain

When calculating water consumption, the equation (water consumption = water withdrawal – water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. To determine an average water consumption, an internal study was conducted in 2022 and 2023 analyzing water consumption associated with evaporative losses and products. The results of the study indicated a water consumption at the six key water-stressed sites (KWSS) of 4% for 2022 and 3% for 2023. The freshwater intake intensity (FWII) at the six KWSS is aligned with the physical risk of climate change and changing weather patterns. Dow has set a target to reduce FWII by 20% from its 2015 baseline ending in 2025. This target recognizes the criticality of fresh water as a shared resource and is tracked as a critical group as opposed to individual site. The freshwater intake intensity (FWII) metric is calculated for the six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow's FWII increased in 2023 as a result of two main factors. First, Freeport, Seadrift, and Terneuzen experienced droughts which impacts water quality and water withdrawal. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, Boehlen and Terneuzen operated at lower production rates as a result of macroeconomic conditions

Row 7

(9.3.1.1) Facility reference number

Select from:

Facility 5

(9.3.1.2) Facility name (optional)

Dow Seadrift Texas

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

Other, please specify :Guadalupe River

(9.3.1.8) Latitude

51.18862

(9.3.1.9) Longitude

12.35431

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

17,823

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

17,823

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

11,356

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

11031

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

325

(9.3.1.27) Total water consumption at this facility (megaliters)

535

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

When calculating water consumption, the equation (water consumption = water withdrawal – water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. To determine an average water consumption, an internal study was conducted in 2022 and 2023 analyzing water consumption associated with evaporative losses and products. The results of the study indicated a water consumption at the six key water-stressed sites (KWSS) of 4% for 2022 and 3% for 2023. The freshwater intake intensity (FWII) at the six KWSS is aligned with the physical risk of climate change and changing weather patterns. Dow has set a target to reduce FWII by 20% from its 2015 baseline ending in 2025. This target recognizes the criticality of fresh water as a shared resource and is tracked as a critical group as opposed to individual site. The freshwater intake intensity (FWII) metric is calculated for the six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow's FWII increased in 2023 as a result of two main factors. First, Freeport, Seadrift, and Terneuzen experienced droughts which impacts water quality and water withdrawal. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, Boehlen and Terneuzen operated at lower production rates as a result of macroeconomic conditions

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow's 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow’s 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte’s review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow’s 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte’s review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow’s 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte’s review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow’s 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte’s review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow’s 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte’s review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow’s 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte’s review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. We engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative ("GRI") Content Index included within the accompanying Dow's 2023 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2023 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

\$44,622,000,000

(9.5.2) Total water withdrawal efficiency

15,404.14

(9.5.3) Anticipated forward trend

Anticipated future trends of water withdrawal will be mainly tied to I-Park growth and divestiture, and product mix. Efforts are in place to avoid water demand increases, reuse and recycle water from both internal and external sources are put in place when economically and technically feasible while being the most sustainable option for the environment at the specific site. For example, in watershed where water availability of not an issue, one pass cooling may be the most sustainable option.

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Row 1

(9.6.1.1) Product type

Bulk organic chemicals

Lower olefins (cracking)

(9.6.1.2) Product name

(9.6.1.3) Water intensity value (m3/denominator)

2.7

(9.6.1.4) Numerator: water aspect

Select from:

 Total water consumption**(9.6.1.5) Denominator**

Select from:

 Ton**(9.6.1.6) Comparison with previous reporting year**

Select from:

 About the same**(9.6.1.7) Please explain**

The reported values on water intensity refer to Dow's top 5 product by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. Life Cycle Assessments (LCA) are useful method for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate- to- gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. Boundary and explanation: Dow's Terneuzen site was chosen to represent the water intensity for Dow's top five products because it is our largest European site, manufactures a product mix that is representative of Dow's top global products, and is a KWSS that has one of Dow's most accurate water balances. How the metrics are used internally/Strategy in place to reduce water intensity: Water intensity is a key metric captured currently within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water stress sites. This target is a corporate target translated into individual site freshwater intake strategies driving the required attention to this metric.

As an example: Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Not only would the usage of these additional sources eliminate the need for water from remote sources for Dow's industrial usage, but it could secure an additional 6-8 million m3/year of water for use by various sectors such as agriculture or industry. Dow's goal is for Terneuzen reach 100% water circularity by 2025. Compared to the previous year the intensity is the same (2023: 2.7). The ethylene production versus water used in ethylene production did not vary significantly. We define changes below 15% as "about the same", changes between 15 % and 30% as "higher"/"lower" and changes of >30% as "much higher"/"much lower". Anticipated Future trends: Although Dow has the intent to reduce water intensities, climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

Row 2**(9.6.1.1) Product type****Bulk organic chemicals** Lower olefins (cracking)

(9.6.1.2) Product name

Propylene

(9.6.1.3) Water intensity value (m3/denominator)

2.7

(9.6.1.4) Numerator: water aspect

Select from:

Total water consumption

(9.6.1.5) Denominator

Select from:

Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 product by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. Life Cycle Assessments (LCA) are useful method for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate- to- gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. Boundary and explanation: Dow's Terneuzen site was chosen to represent the water intensity for Dow's top five products because it is our largest European site, manufactures a product mix that is representative of Dow's top global products, and is a KWSS that has one of Dow's most accurate water balances. How the metrics are used internally/Strategy in place to reduce water intensity: Water intensity is a key metric captured currently within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water stress sites. This target is a corporate target translated into individual site freshwater intake strategies driving the required attention to this metric.

As an example: Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Not only would the usage of these additional sources eliminate the need for water from remote sources for Dow's industrial usage, but it could secure an additional 6-8 million m3/year of water for use by various sectors such as agriculture or industry. Dow's goal is for Terneuzen reach 100% water circularity by 2025. Compared to the previous year the intensity is the same (2023: 2.7). The propylene production versus water used in propylene production did not vary significantly. We define changes below 15% as "about the same", changes between 15 % and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/"much lower". Anticipated Future trends: Although Dow has the intent to reduce water intensities, climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

Row 3

(9.6.1.1) Product type

Bulk organic chemicals

Polymers

(9.6.1.2) Product name

LDPE

(9.6.1.3) Water intensity value (m3/denominator)

2.8

(9.6.1.4) Numerator: water aspect

Select from:

Total water consumption

(9.6.1.5) Denominator

Select from:

Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 product by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. Life Cycle Assessments (LCA) are useful method for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate- to- gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. Boundary and explanation: Dow's Terneuzen site was chosen to represent the water intensity for Dow's top five products because it is our largest European site, manufactures a product mix that is representative of Dow's top global products, and is a KWSS that has one of Dow's most accurate water balances. How the metrics are used internally/Strategy in place to reduce water intensity: Water intensity is a key metric captured currently within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water stress sites. This target is a corporate target translated into individual site freshwater intake strategies driving the required attention to this metric.

As an example: Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Not only would the usage of these additional sources eliminate the need for water from remote sources for Dow's industrial usage, but it could secure an additional 6-8 million m3/year of water for use by various sectors such as agriculture or industry. Dow's goal is for Terneuzen reach 100% water circularity by 2025. Compared to the previous year the intensity is the same (2023: 2.8). The LDPE production versus water used in LDPE production did not vary significantly. We define changes below 15% as "about the same", changes between 15 % and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/"much lower". Anticipated

Future trends: Although Dow has the intent to reduce water intensities, climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

Row 4

(9.6.1.1) Product type

Bulk organic chemicals

Polymers

(9.6.1.2) Product name

LLDPE

(9.6.1.3) Water intensity value (m3/denominator)

2.9

(9.6.1.4) Numerator: water aspect

Select from:

Total water consumption

(9.6.1.5) Denominator

Select from:

Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 product by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. Life Cycle Assessments (LCA) are useful method for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate- to- gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. Boundary and explanation: Dow's Terneuzen site was chosen to represent the water intensity for Dow's top five products because it is our largest European site, manufactures a product mix that is representative of Dow's top global products, and is a KWSS that has one of Dow's most accurate water balances. How the metrics are used internally/Strategy in place to reduce water intensity: Water intensity is a key metric captured currently within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water stress sites. This target is a corporate target translated into individual site freshwater intake strategies driving the required attention to this metric. As an example: Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Not only would the usage of these additional sources eliminate the need for water from remote sources for Dow's industrial usage, but it could secure an additional 6-8 million m3/year of water for use by various sectors such as agriculture or industry. Dow's goal is for Terneuzen reach 100% water circularity by 2025. Compared to the previous year the intensity is the same (2023: 2.9). The

LLDPE production versus water used in LLDPE production did not vary significantly. We define changes below 15% as “about the same”, changes between 15 % and 30% as “higher”/“lower” and changes of more than 30% as “much higher”/“much lower”. Anticipated Future trends: Although Dow has the intent to reduce water intensities, climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

Row 5

(9.6.1.1) Product type

Bulk organic chemicals

Aromatics

(9.6.1.2) Product name

Benzene

(9.6.1.3) Water intensity value (m3/denominator)

3.1

(9.6.1.4) Numerator: water aspect

Select from:

Total water consumption

(9.6.1.5) Denominator

Select from:

Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 product by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. Life Cycle Assessments (LCA) are useful method for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate- to- gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. Boundary and explanation: Dow's Terneuzen site was chosen to represent the water intensity for Dow's top five products because it is our largest European site, manufactures a product mix that is representative of Dow's top global products, and is a KWSS that has one of Dow's most accurate water balances. How the metrics are used internally/Strategy in place to reduce water intensity: Water intensity is a key metric captured currently within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water stress sites. This target is a corporate target translated into individual site freshwater intake strategies driving the required attention to this metric. As an example: Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Not only would the usage of these additional sources

eliminate the need for water from remote sources for Dow's industrial usage, but it could secure an additional 6-8 million m³/year of water for use by various sectors such as agriculture or industry. Dow's goal is for Terneuzen reach 100% water circularity by 2025. Compared to the previous year the intensity is the same (2023: 3.1). The Benzene production versus water used in Benzene production did not vary significantly. We define changes below 15% as "about the same", changes between 15 % and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/"much lower". Anticipated Future trends: Although Dow has the intent to reduce water intensities, climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: <input checked="" type="checkbox"/> Yes

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

- Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

- Less than 10%

(9.13.1.3) Please explain

We believe global sales of substances listed on the Candidate List of substances of very high concern (SVHC) for authorization above 0.1% by weight is relevant metric for this survey, as it tracks CMR Cat 1, ED, and PBT.

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

Yes

(9.14.2) Definition used to classify low water impact

Under the Valuing Nature goal, a robust product review is conducted that includes defining water dependencies, impacts and risks across the value chain. The definition used for classifying a low impact water product uses the following process: The total water footprint of a product is compared to the best incumbent existing product(s) providing the same functionality using a lifecycle basis across the value chain. The criteria for establishing a low impact to water is tied to the following key water parameters – reduction in water quantity, improved emissions to water or WASH as per CEO Water Mandate. The threshold i.e. establishing the significance of the change is discussed on a per product basis since highly depends on the product's chemical formulation, the market dynamics for that product and the context.

(9.14.4) Please explain

A lower water footprint product may relate to water volumes at any stage of the product's life cycle – from selecting raw materials with a lower water profile to manufacturing to product use stage or final disposal. It can also include lower water quality impacts or improved access to quality water to water users within a specific watershed. Example of such products include ACUSOL Prime 1, a high-performing biodegradable auto dish dispersant, and Dow's easy-rinse silicones for laundry soap foam reduction. Both products enable up to 50% less water use. Dow's EVOWASH detergents and antifoams help deliver high-quality recycled plastic while maximizing the reuse of process water. For agriculture, Dow's FINGERPRINT Polyethylene Resins micro irrigation systems enable micro irrigation to deliver water and nutrients directly to plant root systems - reducing water use by up to 50%. Additionally, our ECOSURF surfactants replace alkylphenol ethoxylates that present chronic water hazards.

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

Yes

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Although Dow currently does not have a specific target tied to WASH, providing access to safe drinking water and hygiene services is ensured by all facilities for all Dow colleagues. Dow has also signed the pledge of the Water Resilience Coalition which includes a WASH commitment of enabling equitable and resilient water access, sanitation, and hygiene (WASH). Part of Dow's action towards this commitment realized in 2022 is the funding of long-term affordable access to safe water to families in Querétaro, Mexico, in partnership with Water.org. Dow is not anticipating having a specific target while it does not mean it won't be an important part of the watershed collection actions pursued.

Other

(9.15.1.1) Target set in this category

Select from:

Yes

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

Target 1

(9.15.2.2) Target coverage

Select from:

Other, please specify :freshwater at six key water stress sites

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

04/15/2015

(9.15.2.5) End date of base year

12/31/2015

(9.15.2.6) Base year figure

6.6

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

5.3

(9.15.2.9) Reporting year figure

6.6

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

Dow's reduce water withdrawal target is a timebound (baseline year 2015 ending in 2025) and tracked on a quarterly basis. The target is aligned with the CEO Water Mandate. The freshwater intake intensity targets the six key water-stressed sites (KWSS) and is aligned with the physical risk of climate. Dow has developed a methodology to evaluate water risk at Dow sites. Dow has also developed optimization tools to understand the relationship between water and its climate adaptation strategy. This metric was adopted in recognition of the criticality of fresh water as a shared resource and to ensure that water does not become a constraint on community prosperity. The freshwater intake intensity metric is calculated for six key water-stressed sites by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow has set a target to reduce freshwater intake intensity at KWSS by 20% from its 2015 baseline before the end of 2025.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Plans to achieve target and progress made to date: Dow's freshwater intake intensity increased in 2023 as a result of two main factors. First, three of Dow's KWSS experienced drought conditions in 2023. These sites were Freeport, Texas; Seadrift, Texas; and Terneuzen, the Netherlands. Low water availability reduces overall water quality; diminished water quality requires additional water treatment and increased volume. Record-high summer temperatures also increased the amount of water required for cooling. Additionally, two of Dow's KWSS operated at lower production rates as a result of macroeconomic conditions. Efforts continued to achieve the target. Dow reviews projections and projects to achieve this target as part of monthly environmental sustainability leadership team. Efforts defined include both projects that reduce water withdrawal, business plans identifying the retirement of water intensive assets, installation of new assets that have a water intensity advantage.

(9.15.2.16) Further details of target

The following activities were completed in 2023 to achieve the target. Reduction of water withdrawal projects included in Freeport, Texas – installing a cascading cooling water loop associated with air coolers; installing less water intensive water treatment technology; initiating a project to expand Harris water reservoir; In Boehlen - installation of advanced treatment wetlands to allow rainwater reuse; new manufacturing assets with a water advantage footprint. The new methylene diphenyl diisocyanate (MDI) distillation and pre-polymers facility started up in Freeport, Texas and the retirement of the old facility in LaPorte, Texas is part of the water dynamic analysis executed by Dow engineering tied to improving water efficiency.

Row 2

(9.15.2.1) Target reference number

Select from:

Target 2

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

Other water pollution, please specify :Reduce its waste intensity footprint by 20 percent. This includes waste or emissions to air and water (lb. of waste/lb. of production).

(9.15.2.4) Date target was set

04/15/2015

(9.15.2.5) End date of base year

12/31/2015

(9.15.2.6) Base year figure

0.04

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

0.03

(9.15.2.9) Reporting year figure

0.02

(9.15.2.10) Target status in reporting year

Select from:

- Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

- Water Resilience Coalition
 Other, please specify

(9.15.2.13) Explain target coverage and identify any exclusions

Reduce waste intensity footprint by 20 percent. This includes waste or emissions to air and water for all of Dow manufacturing assets

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Total hazardous waste and total waste to wastewater generated in 2023 has decreased compared with 2022 due to fewer planned maintenance events and reduced production of waste intensive products. Another contributor to the reduction is reflected by Dow's effort to increase recycling and reuse of waste materials during the production process

(9.15.2.16) Further details of target

It is Dow's policy to adhere to a waste management hierarchy that minimizes the impact of waste and emissions on the environment. First, Dow works to eliminate or minimize the generation of waste and emissions at the source through research, process design, plant operations and maintenance. Second, Dow also finds ways to reuse and recycle materials. Next, unusable or non-recyclable hazardous waste is treated before disposal to eliminate or reduce the hazardous nature and volume of waste. Treatment may include destruction by chemical, physical, biological or thermal means. Disposal of waste materials in landfills is considered only after all other options have been thoroughly evaluated. Waste is properly managed in accordance with facility geographical or regulatory approval processes. Waste will only be sent for destruction in approved waste disposal facilities

Row 3

(9.15.2.1) Target reference number

Select from:

- Target 3

(9.15.2.2) Target coverage

Select from:

- Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

- Other water pollution, please specify :Grow while offsetting emissions of Priority Compounds

(9.15.2.4) Date target was set

04/15/2015

(9.15.2.5) End date of base year

12/31/2015

(9.15.2.6) Base year figure

268

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

267

(9.15.2.9) Reporting year figure

223

(9.15.2.10) Target status in reporting year

Select from:

Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Other, please specify :aligned to GRI303-1

(9.15.2.13) Explain target coverage and identify any exclusions

Dow has developed a priority compound list that is composed of chemicals with persistent, bioaccumulative and toxic hazards, and chemicals with carcinogenic, mutagenic and reproductive hazards. This list is global in nature and comprises chemicals identified by multiple agencies including the U.S. Environmental Protection Agency (EPA), the International Agency for Research on Cancer, through the World Health Organization and the European Commission.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The following actions were taken in 2023: Prioritizing Substances of Concern Management plans of currently identified priority chemicals include substituting with safer alternatives, reducing the level of priority substances in products, tightening emissions control at facilities or phasing out products containing the substances. Developing Next-Generation Chemistry - Dow R&D and the toxicology team are working together to advance solutions to be used early in innovation to discover safer alternatives and bring materials safely to the market. Through Dow's blueprint for product safety, Dow has built a team of dedicated scientists in their Predictive Toxicology group who, in partnership with R&D, use digital capabilities to more quickly identify and develop safer alternatives.

(9.15.2.16) Further details of target

Priority compounds are tracked at all Dow manufacturing sites. In 2023, the total emissions of priority compounds was down by 17% when compared to 2015 while the production, mainly due to economic conditions has decreased by 6% compared to 2015. This indicates an overall priority compound intensity reduction.

Row 4

(9.15.2.1) Target reference number

Select from:

Target 4

(9.15.2.2) Target coverage

Select from:

Site/facility

(9.15.2.3) Category of target & Quantitative metric

Other

Other, please specify :water stewardship plans which include all aspects of water (water withdrawal, water usage, water discharge) and water resilient (water security for Dow and all water users including nature)

(9.15.2.4) Date target was set

05/16/2024

(9.15.2.5) End date of base year

05/26/2024

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/31/2050

(9.15.2.8) Target year figure

20

(9.15.2.9) Reporting year figure

0

(9.15.2.10) Target status in reporting year

Select from:

New

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

Building on the work of Dow's Valuing Nature goal and Dow's World Leading Operations freshwater intake intensity goal, a 2050 Water Ambition was developed with a focus on ensuring water security for a greater number of Dow sites, collaborating with suppliers, and bringing to market product and process solutions to the market that use less water and minimize environmental impact. This new Water & Nature strategy builds upon decades of work at Dow to conserve healthy ecosystems. Considering the rapidly changing conditions, we conducted a detailed evaluation and materiality assessment to determine which sites matter most. We established that by 2050, Dow's top 20 water-dependent sites will be water-resilient.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

In May of 2024, Dow announced its new water and nature strategy focusing on three main areas: Sustainably managing site footprint, supporting business continuity through world-class water stewardship and positively impacting habitat through smart land management; Engaging the entire supply chain, working to reduce the demand and impact on water and nature ecosystems; and Innovating with customers and value chain partners, deploying research and development (R&D) for products and solutions that are better for water and nature. To advance water resilience and healthy ecosystems, Dow will work together with water basin stakeholders and conservation organizations to support consistent quality and access, adequate supply, and infrastructure that is prepared for fluctuating conditions. The new strategy reflects the complexity of water and nature stewardship by considering Dow's operations and its supply chain, as well as water basin and land dynamics.

(9.15.2.16) Further details of target

One of Dow's key actions in 2023 impacting water was to set the groundwork to develop a new Water & Nature strategy (Announced May 2024) that builds upon decades of work at Dow to conserve healthy ecosystems. Considering the rapidly changing conditions, we conducted a detailed evaluation of our strategies and commitments and determined we needed to take this next step on our journey. It expands on Dow's Protect the Climate targets by setting distinct milestones for climate change mitigation that focus on water and nature conservation. The 2050 Water Ambition was developed with a focus on ensuring water security for a greater number of Dow sites, collaborating with suppliers, and bringing to market product and process solutions to the market that use less water and minimize environmental impact. It was developed with key engagement from stakeholders such as The Nature Conservancy (TNC), Sustainability External Advisory Council (SEAC) and Dow's Board Committee: Environment, Health, Safety & Technology Committee (EHS&T). To monitor progress toward this target, by 2030, Dow's top 20 water-dependent sites will have water stewardship plans, and 10 of those sites will be water-resilient. By 2035, all manufacturing sites will have water stewardship plans.

Row 6

(9.15.2.1) Target reference number

Select from:

Target 2

(9.15.2.2) Target coverage

Select from:

Product level

(9.15.2.3) Category of target & Quantitative metric

Product use phase

Increase in revenue from products designed for use phase resource efficiency

(9.15.2.4) Date target was set

04/15/2020

(9.15.2.5) End date of base year

12/31/2020

(9.15.2.6) Base year figure

80.0

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

90.0

(9.15.2.9) Reporting year figure

89

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

90

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Other, please specify : According to the TCFD, the level of investment provides an indication of how exposed future earning capacity is to climate risks. Dow implemented an approach that documents the primary alignment of each innovation project to sustainability metrics

(9.15.2.13) Explain target coverage and identify any exclusions

Dow has developed and implemented an approach that documents the primary alignment of each innovation project to Dow's sustainability priorities. The approach uses a rigorous and well-defined process that includes training, review and approval of the data, as well as an annual evaluation to drive improvement.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

R&D is directed at projects that align with Dow's climate, water and nature strategy. Dow's manufacturing processes help to create new products that lower emissions across the value chain. In 2023, R&D portfolio index aligned to sustainability indicated an increase achieving 89% compared to 2022 at 87%. This percentage is an evolving metric and we will continue to advance our approach to ensure alignment of innovation with our sustainability priorities. On an annual basis, R&D project leaders, who are subject matter experts and trained in sustainability fundamentals, assess the alignment of their projects to Dow's sustainability goals. Responses are approved by leadership and, for continuing projects, compared with the previous year's response. Having clarity of Dow's sustainability focus areas: Climate Protection, Circular Economy and Safer Materials creates the required incentive and metric to drive alignment of the R&D investment.

(9.15.2.16) Further details of target

On an annual basis, R&D project leaders, who are subject matter experts and trained in sustainability fundamentals, assess the alignment of their projects to Dow's sustainability goals. Responses are approved by leadership and, for continuing projects, compared with the previous year's response. More mature projects are expected to have more rigorous assessments, which can include formal life cycle assessments (LCAs). Innovation projects are aligned to Dow's sustainability focus areas: Climate Protection, Circular Economy and Safer Materials.

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

Yes

(10.1.2) Target type and metric

Plastic polymers

Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold

Plastic packaging

Increase the proportion of post-consumer recycled content in plastic packaging

Increase the proportion of renewable content from responsibly managed sources in plastic packaging

Increase the proportion of plastic packaging that is recyclable in practice and at scale

Microplastics

Reduce the potential release of microplastics and plastic particles

End-of-life management

Increase the proportion of recyclable plastic waste that we collect, sort, and recycle

Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled

(10.1.3) Please explain

By 2030, Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3 million metric tons of circular and renewable solutions annually. To do this, Dow will build industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand. By 2035, Dow will close the loop by enabling 100% of Dow products sold into packaging applications to be reusable or recyclable. By 2030, Dow will reduce its net annual Scope 1+2 carbon emissions by 5 million metric tons versus its 2020 baseline (15% reduction). By 2050, Dow intends to be carbon neutral (Scopes 1+2+3 plus product benefits). By 2025, Dow will work with other industry leaders, non-profit organizations and governments to deliver six major projects that facilitate the world's transition to a circular economy, where waste is designed into new products and services. We are a pledged partner of Operation Clean Sweep (OCS) and a committed Operation Clean Sweep Blue Member.

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Dow is a producer and supplier of raw materials for products in a wide variety of industries, including packaging, mobility and transportation, agricultural, chemical processing, electronics, oil and gas, and infrastructure to name a few. Among its diversified portfolio DOWs businesses deliver a range of technology-based products and solutions into the plastics value chain including amongst others polyethylene, silicone and polyurethane.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

No

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Dow uses durable plastics for pipes, insulation and many other large and small applications throughout our operation.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

Not applicable. Dow manufactures polymers, which are used in many applications, including packaging, however, Dow does not itself manufacture polymer films or containers sold alone as packaging to other manufacturers. That said, we have targets to significantly increase the amount of circular solutions we bring to market as noted under question 10.1, which will help enable packaging producers to meet their circularity targets.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Several of Dows products are packaged in plastics packaging. Dow seeks to use the most practical and environmentally friendly packaging for each application and is continuously improving our solutions to reflect this, for example through increased use of recycled materials in the fabrication.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

No

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

Dow closed the acquisition of plastics recycler Circulus on August 1, 2024, aligned with our plan to build industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand. Dow's expertise in materials science and high-performance resins combined with Circulus' mechanical film recycling capability will allow Dow to enhance its offerings in applications, such as collation shrink packaging, stretch film, liners and select food packaging, to a wider range of applications in the industrial, consumer, and transportation markets.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

In 2024, Dow launched its first green bond offering to support the execution of Dow's sustainability strategy and achieve its targets, including its Transform the Waste target. Dow intends to allocate the green bond's proceeds from this offering toward projects that meet eligibility criteria contained within the Framework, including circular ecosystems. This green bond offering marks a foundational opportunity for investors to participate in Dow's strategy to decarbonize and drive circularity while growing earnings over the cycle.

Other activities not specified

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Dow participates in impact funds that invest in companies that are creating new solutions to stop and transform plastic waste into circular materials demanded by the marketplace. These funds include Circulate Capital's Ocean Fund and Latin America & Caribbean Fund, Lombard Odier's Plastic Circularity Fund, and Closed Loop Partner's Circular Plastic Fund. These funds are active globally, particularly in South and Southeast Asia. In addition, Dow is also an active member of the Alliance to End Plastic Waste as well as a Strategic Partner of Delterra.

(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.

(10.3.7) Please explain

In our 2023 *INtersections Progress report*, we disclosed that Dow commercialized 140KT of circular solutions across our portfolio in 2023; based on the content of recycled and bio-based materials. *Renewable content:* In addition to fossil-based resources, Dow employs renewable raw materials across a large portfolio of products across our businesses. These renewable raw materials are used to directly substitute fossil-based resources using the mass balance approach, allowing us to allocate renewables in a wide variety of products. Dow works closely with our suppliers to ensure that our renewable raw materials are ethically sourced and do not come with negative effects such as deforestation, displacing local communities or harm to biodiversity. *Recycled content:* It is our strategy to increase the number of recycled inputs significantly. To achieve this, Dow is expanding our recycling efforts through internal innovation, partnerships and scaling of production.

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

	Please explain
Durable goods and durable components used	Dow uses durable plastics for pipes, insulation and many other large and small applications throughout our operation.

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging used

(10.5.7) Please explain

In our 2023 *INtersections Progress report*, we disclosed that Dow commercialized 140KT of circular solutions in 2023; based on the content of recycled and bio-based materials. *Renewable content:* In addition to fossil-based resources, Dow employs renewable raw materials across a large portfolio of products across our businesses. These renewable raw materials are used to directly substitute fossil-based resources using the mass balance

approach, allowing us to allocate renewables in a wide variety of products. Dow works closely with our suppliers to ensure that our renewable raw materials are ethically sourced and do not come with negative effects such as deforestation, displacing local communities or harm to biodiversity. Recycled content: It is our strategy to increase the number of recycled inputs significantly. To achieve this, Dow is expanding our recycling efforts through internal innovation, partnerships and scaling of production.

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.5) Please explain

Several of Dow's products are packaged in plastics packaging; the majority of which are technically recyclable. Dow seeks to use the most practical and environmentally friendly packaging for each application and is continuously improving our solutions to reflect this.

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production of plastic

(10.6.12) Please explain

In Dow's 2023 INtersections Progress report we disclose our total waste volume including a break-down of end-of-life pathways. As part of Dow's World-Leading Operations pillar of Environmental Stewardship, projects are implemented that reduce hazardous and non-hazardous waste impact. This initiative supports Dow's 2025 Sustainability Goals. This goal is focused on reducing the total amount of waste and not a specific material type.

Commercialization of plastic

(10.6.12) Please explain

Dow is continuously looking for better ways to make, use and reuse materials, to help keep them out of the environment and retain their value for as long as possible in support of a sustainable future. We have set ambitious targets to keep plastic waste out of the environment and retain its value in a circular economy. By 2030, Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3 million metric tons (MT) of circular and renewable solutions annually. To support our efforts to transform the waste, we also aim to close the loop by enabling 100% of Dow products sold into packaging applications to be designed for reusability or recyclability by 2035. With demand for circular materials expected to well exceed supply through the end of the decade, we anticipate our investments in key technologies, infrastructure and strategic collaborations will result in more than 500 million in incremental earnings by 2030.

Usage of plastic

(10.6.12) Please explain

Same as under Production of plastic.

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

Land/water protection

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: <input checked="" type="checkbox"/> No	Dow Brazil is not located near to legal protected areas for is not near to the important
UNESCO World Heritage sites	Select from: <input checked="" type="checkbox"/> No	Not located near to areas important for biodiversity

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
UNESCO Man and the Biosphere Reserves	Select from: <input checked="" type="checkbox"/> No	<i>Not located near to areas important for biodiversity</i>
Ramsar sites	Select from: <input checked="" type="checkbox"/> No	<i>Not located near to areas important for biodiversity</i>
Key Biodiversity Areas	Select from: <input checked="" type="checkbox"/> No	<i>Not located near to areas important for biodiversity</i>
Other areas important for biodiversity	Select from: <input checked="" type="checkbox"/> No	<i>Not located near to areas important for biodiversity</i>

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- | | |
|--|---|
| <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Waste data business division <input checked="" type="checkbox"/> Fuel consumption Electricity/Steam/Heat/Cooling consumption <input checked="" type="checkbox"/> Methane emissions initiatives/activities <input checked="" type="checkbox"/> Base year emissions absolute emissions (Scope 3) <input checked="" type="checkbox"/> Emissions breakdown by country/area Electricity/Steam/Heat/Cooling consumption <input checked="" type="checkbox"/> Year on year change in absolute emissions (Scope 1 and 2) <input checked="" type="checkbox"/> Year on year change in emissions intensity (Scope 1 and 2) | <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Emissions breakdown by <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Emissions reduction <input checked="" type="checkbox"/> Year on year change in <input checked="" type="checkbox"/> Renewable |
|--|---|

(13.1.1.3) Verification/assurance standard

General standards

Attestation Standards (AT-C Section 105 & 210/205) established by the American Institute of Certified Public Accountants (AICPA)

(13.1.1.4) Further details of the third-party verification/assurance process

Deloitte & Touche LLP reviewed management of Dow Inc.'s and its consolidated subsidiaries, including The Dow Chemical Company (collectively, "Dow" or the "Company"), assertion that the disclosures referenced or included in the Global Reporting Initiative (GRI) Disclosure Report - GRI Content Index (the "GRI Content Index") within the Dow 2023 INtersections Progress Report (the "2023 INtersections Progress Report") as of and for the year ended December 31, 2023 are presented in accordance with the 2021 Global Reporting Initiative Sustainability Reporting Standards (the "2021 GRI Standards") and assertion that the GHG Protocol Disclosure Report (the "GHG Disclosures") referenced or included within the accompanying Dow 2023 INtersections Progress Report (the "2023 INtersections Progress Report") for the year ended December 31, 2023 is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), published by the World Resources Institute/World Business Council for Sustainable Development (the "GHG Protocol"). Further, any information relating to forward looking statements, targets, goals and progress against goals, as well as comparative period disclosures newly included in the 2023 INtersections Progress Report, was not subject to Deloitte's review and, accordingly, Deloitte does not express a conclusion or any form of assurance on such information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Dow 2023 Progress Report.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- | | |
|--|--|
| <input checked="" type="checkbox"/> Water consumption– total volume by treatment method | <input checked="" type="checkbox"/> Water discharges – volumes |
| <input checked="" type="checkbox"/> Water discharges– total volumes areas with water stress (megaliters) | <input checked="" type="checkbox"/> Volume withdrawn from |
| <input checked="" type="checkbox"/> Water withdrawals– total volumes | |
| <input checked="" type="checkbox"/> Water withdrawals – volumes by source | |
| <input checked="" type="checkbox"/> Water discharges – volumes by destination | |

(13.1.1.3) Verification/assurance standard

General standards

Attestation Standards (AT-C Section 105 & 210/205) established by the American Institute of Certified Public Accountants (AICPA)

(13.1.1.4) Further details of the third-party verification/assurance process

Deloitte & Touche LLP reviewed management of Dow Inc.'s and its consolidated subsidiaries, including The Dow Chemical Company (collectively, "Dow" or the "Company"), assertion that the disclosures referenced or included in the Global Reporting Initiative (GRI) Disclosure Report - GRI Content Index (the "GRI Content Index") within the Dow 2023 INtersections Progress Report (the "2023 INtersections Progress Report") as of and for the year ended December 31, 2023 are presented in accordance with the 2021 Global Reporting Initiative Sustainability Reporting Standards (the "2021 GRI Standards") and assertion that the GHG Protocol Disclosure Report (the "GHG Disclosures") referenced or included within the accompanying Dow 2023 INtersections Progress Report (the "2023 INtersections Progress Report") for the year ended December 31, 2023 is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), published by the World Resources Institute/World Business Council for Sustainable Development (the "GHG Protocol"). Further, any information relating to forward looking statements, targets, goals and progress against goals, as well as comparative period disclosures newly included in the 2023 INtersections Progress Report, was not subject to Deloitte's review and, accordingly, Deloitte does not express a conclusion or any form of assurance on such information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Dow 2023 Progress Report.pdf

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Dow appreciates the opportunity to report to CDP on our climate, forest, water, biodiversity, and plastic related initiatives. Dow has a long history of leadership in reporting transparency and sustainability disclosures, and we see CDP as a critical report driving transparency on these issues. Cautionary Statement about Forward-Looking Statements: Certain statements in this report are "forward-looking statements" within the meaning of the federal securities laws, including Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Such statements often address expected future business and financial performance, financial condition, and other matters, and often contain words or phrases such as "anticipate," "believe," "estimate," "expect," "intend," "may," "opportunity," "outlook," "plan," "project," "seek," "should," "strategy," "target," "will," "will be," "will continue," "will likely result," "would" and similar expressions, and variations or negatives of these words or phrases.

Forward-looking statements are based on current assumptions and expectations of future events that are subject to risks, uncertainties and other factors that are beyond Dow's control, which may cause actual results to differ materially from those projected, anticipated or implied in the forward-looking statements and speak only as of the date the statements were made. These factors include, but are not limited to: sales of Dow's products; Dow's expenses, future revenues and profitability; any global and regional economic impacts of a pandemic or other public health-related risks and events on Dow's business; any sanctions, export restrictions, supply chain disruptions or increased economic uncertainty related to the ongoing conflicts between Russia and Ukraine and in the Middle East; capital requirements and need for and availability of financing; unexpected barriers in the development of technology, including with respect to Dow's contemplated capital and operating projects; Dow's ability to realize its commitment to carbon neutrality on the contemplated timeframe, including the completion and success of its integrated ethylene cracker and derivatives facility in Alberta, Canada; size of the markets for Dow's products and services and ability to compete in such markets; failure to develop and market new products and optimally manage product life cycles; the rate and degree of market acceptance of Dow's products; significant litigation and environmental matters and related contingencies and unexpected expenses; the success of competing technologies that are or may become available; the ability to protect Dow's intellectual property in the

United States and abroad; developments related to contemplated restructuring activities and proposed divestitures or acquisitions such as workforce reduction, manufacturing facility and/or asset closure and related exit and disposal activities, and the benefits and costs associated with each of the foregoing; fluctuations in energy and raw material prices; management of process safety and product stewardship; changes in relationships with Dow's significant customers and suppliers; changes in public sentiment and political leadership; increased concerns about plastics in the environment and lack of a circular economy for plastics at scale; changes in consumer preferences and demand; changes in laws and regulations, political conditions or industry development; global economic and capital markets conditions, such as inflation, market uncertainty, interest and currency exchange rates, and equity and commodity prices; business or supply disruptions; security threats, such as acts of sabotage, terrorism or war, including the ongoing conflicts between Russia and Ukraine and in the Middle East; weather events and natural disasters; disruptions in Dow's information technology networks and systems, including the impact of cyberattacks; and risks related to Dow's separation from DowDuPont Inc. such as Dow's obligation to indemnify DuPont de Nemours, Inc. and/or Corteva, Inc. for certain liabilities.

Where, in any forward-looking statement, an expectation or belief as to future results or events is expressed, such expectation or belief is based on the current plans and expectations of management and expressed in good faith and believed to have a reasonable basis, but there can be no assurance that the expectation or belief will result or be achieved or accomplished. A detailed discussion of principal risks and uncertainties which may cause actual results and events to differ materially from such forward-looking statements is included in the section titled "Risk Factors" contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2023, and the Company's subsequent Quarterly Reports on Form 10-Q. These are not the only risks and uncertainties that Dow faces. There may be other risks and uncertainties that Dow is unable to identify at this time or that Dow does not currently expect to have a material impact on its business. If any of those risks or uncertainties develops into an actual event, it could have a material adverse effect on Dow's business. Dow Inc. and The Dow Chemical Company ("TDCC") assume no obligation to update or revise publicly any forward-looking statements whether because of new information, future events, or otherwise, except as required by securities and other applicable laws. (13.2.2) Attachment (optional)

(13.2.2) Attachment (optional)

Dow 2023-progress-report.pdf

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CEO

(13.3.2) Corresponding job category

Select from:

Chief Executive Officer (CEO)