Dow
2026 CDP Corporate Questionnaire

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(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. 465

(13.3) Provide the following information for the person that has signed off (approved) your CDP response. 466

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins. 466

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ USD

(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) is a publicly traded materials science company that combines global breadth, asset integration and scale, focused innovation, and sustainability leadership to deliver profitable growth and enable 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 provides differentiated, science-based products and solutions serving high-growth markets including packaging, infrastructure, mobility, and consumer applications. In 2025, Dow operated 91 manufacturing sites in 29 countries, employed approximately 34,000 people, and delivered net sales of approximately $40 billion. Major manufacturing sites are located in Argentina, Brazil, Canada, China, Germany, the Netherlands, Spain, Thailand, the United Kingdom, and the United States. Dow operates through three business segments: Packaging & Specialty Plastics (Hydrocarbons & Energy; Packaging & Specialty Plastics), Industrial Intermediates & Infrastructure (Industrial Solutions; Polyurethanes & Construction Chemicals), and Performance Materials & Coatings (Coatings & Performance Monomers; Consumer Solutions). Dow's operations include large-scale chemical manufacturing and processing, materials production, energy generation and consumption, transportation and logistics activities, and research and development. As a result, Dow's environmental footprint includes direct greenhouse gas emissions from manufacturing processes and fuel combustion, indirect emissions associated with purchased energy, and value-chain impacts related to sourcing, transportation, product use, and end-of-life management. Sustainability is integrated into Dow's corporate strategy and business decision-making. Dow supports the Paris Agreement and is focused on advancing solutions that contribute to a lower-carbon and more circular economy. Water is Dow's largest nature dependency, and the Company's Water & Nature Strategy focuses on strengthening water resilience, implementing water stewardship actions, and conserving habitat in priority locations. Dow is also committed to no net deforestation or conversion of natural ecosystems in its direct operations and maintains responsible sourcing and traceability practices for timber commodities used in its silicon operations. This report is a combined submission by Dow Inc., The Dow Chemical Company, and their consolidated subsidiaries (collectively, "Dow" or the "Company"). Unless otherwise noted, references to Dow, the Company, organizational activities, and environmental performance throughout this disclosure reflect the entities included within the reporting boundary described in Question 1.5.

(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

12/31/2025

(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

(1.4.1) What is your organization’s annual revenue for the reporting period?

39,968,000,000

(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: ☑ 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

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ China
☑ Egypt
☑ India
☑ Italy
☑ Japan
☑ Sweden
☑ Belgium
☑ Germany
☑ Türkiye
☑ Colombia
☑ Indonesia
☑ Singapore
☑ Netherlands
☑ Philippines
☑ Taiwan, China
☑ Spain
☑ Brazil
☑ Canada
☑ France
☑ Mexico
☑ Portugal
☑ Thailand
☑ Viet Nam
☑ Argentina
☑ Australia
☑ United Kingdom
☑ United Arab Emirates
☑ Korea (The Republic of)
☑ United States of America

(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: ☑ Yes, for some facilities	*Location provided for Dow's Key Water Stressed Sites.*

(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 2

(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 3

(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 4

(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 5

(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 6

(1.8.1.1) Identifier

DOW CENTRAL GERMANY, DEU

(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.

(1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals
☑ Chlorine and Sodium hydroxide
☑ Hydrogen
☑ Other industrial gases

Bulk organic chemicals
☑ Aromatics

☑ Ethanol
☑ Ethylene oxide & Ethylene glycol
☑ Lower olefins (cracking)
☑ Polymers

Other chemicals
☑ Specialty inorganic chemicals
☑ Specialty organic chemicals

(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)

544,868

(1.22.8) Of the total commodity volume, state how much is post-consumer recycled content (metric tons)

0

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

Select from:
☑ Yes

(1.22.10) Original unit

Select all that apply

☑ Cubic meters

(1.22.11) Provide details of the methods, conversion factors used and the total commodity volume in the original unit

The conversion factor used is 1.1 for woodchip and 0.75 for charcoal, according to technical literature. The volume of wood in cubic meters is multiplied by the conversion factor.

(1.22.12) Form of commodity

Select all that apply

☑ Sawn timber, veneer, chips

☑ Softwood logs

☑ Other, please specify :Charcoal

(1.22.13) % of procurement spend

Select from:

☑ 1-5%

(1.22.14) % of revenue dependent on commodity

Select from:

☑ 1-10%

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

Select from:

☑ Yes, disclosing

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

Select from:

☑ No

(1.22.20) Please explain

Dow produces silicon metal using charcoal and woodchips. As part of its Natural Resources Operation, Dow owns land in Brazil, located in the states of Minas Gerais and Pará. In total, the Company owns 54,931 hectares, of which 9,851 are used for operation and 45,080 are set aside as conserved native forest area. Its farm in Pará is used for charcoal production and holds Forest Stewardship Council (FSC) certification. In Minas Gerais, Dow has smaller eucalyptus farms used for woodchip production, which were not FSC certified in 2025. These farms are in the Amazon biome in Pará and in the Cerrado and Mata Atlantica biomes in Minas Gerais. Dow has not converted any natural ecosystems on any of our farms in the last seven years, including 2025.

(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

Understanding the full lifecycle of Dow's products, from raw material sourcing to end-of-life, is essential for delivering meaningful environmental and social impact. Supply chain mapping, though sometimes challenging to implement and scale, enables visualization and analysis of the production, distribution, and ultimate use of Dow's products. Dow has developed an end-to-end knowledge graph of its supply chain at the molecular level, tracing materials from our direct suppliers and customers. Visualizations of customer locations in relation to Dow facilities further enhance the ability to assess geographic and operational interdependencies. These and other related initiatives leverage desktop research, direct supplier engagement, and IT tools to create a comprehensive and dynamic view of the Company's value chain. This approach has revealed both upstream risks and downstream impacts, including Scope 3 emissions from raw material manufacturing, transport, use, and end-of-life. It also enables direct engagement with suppliers on critical issues such as human rights, deforestation, and biodiversity—ensuring alignment with Dow's sustainability commitments. While significant progress has been made, there is an opportunity to expand supply chain coverage through collaboration across the value chain.

(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

☑ Direct operations

☑ 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 2 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 100%

(1.24.2.4) % of tier 2 suppliers mapped

Select from:

☑ 100%

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

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

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)

30

(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: ☑ Yes	*Select from:* ☑ 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: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ 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

(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

☑ Tier 2 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

☑ ReCiPe

☑ IBAT – Integrated Biodiversity Assessment Tool

☑ EcoVadis

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ WRI Aqueduct

☑ WWF Water Risk Filter

☑ Ecolab Water Risk Monetizer

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Field surveys

☑ Risk models

☑ Stress tests

International methodologies and standards

☑ Life Cycle Assessment

Databases

☑ Other databases, please specify :Brazos River Authority, Plastics Circularity Transition Index

Other

☑ Desk-based research

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

☑ Scenario analysis

☑ Other, please specify :IUCN Red List of Endangered Species

(2.2.2.15) Risk types and criteria considered

Acute physical

☑ Drought
☑ Heat wave
☑ Landslide
☑ Wildfires
☑ Cold wave/frost
☑ Cyclone, hurricane, typhoon
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

☑ Heat stress
☑ Water stress
☑ Sea level rise
☑ Saline intrusion
☑ Groundwater depletion
☑ Inadequate water-related infrastructure
☑ Water quality at a basin/catchment level
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level
☑ Changing wind patterns
☑ Declining water quality
☑ Temperature variability
☑ Poorly managed sanitation
☑ Rationing of municipal water supply
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

☑ Carbon pricing mechanisms
☑ Changes to national legislation
☑ Regulation of discharge quality/volumes
☑ Poor coordination between regulatory bodies
☑ Lack of globally accepted and harmonized definitions
☑ Changes to international law and bilateral agreements
☑ Changes to regulations of existing products and services
☑ Lack of mature certification and sustainability standards
☑ Statutory water withdrawal limits/changes to water allocation

Market

☑ Lack of availability and/or increased cost of certified sustainable material
☑ Lack of availability and/or increased cost of recycled or renewable content

Reputation

☑ Increased concern and/or negative feedback from partners and stakeholders

Technology

☑ Transition to reusable products
☑ Transition to bio-based chemicals
☑ Dependency on water-intensive energy sources
☑ Transition to lower emissions technology and products

☑ Transition to increasing recycled content existing production areas
☑ Transition to recyclable plastic products low carbon energy sources
☑ Transition to increasing renewable content and low water intensity technologies and products
☑ Inability to increase yield of
☑ Transition to water intensive,
☑ Transition to water efficient

Liability
☑ Exposure to sanctions and litigation

(2.2.2.16) Partners and stakeholders considered

Select all that apply
☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers governments
☑ Other water users at the basin/catchment level
☑ Regulators
☑ Local communities
☑ Indigenous peoples
☑ Water utilities at a local level
☑ National and/or subnational

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

Select from:
☑ Yes

(2.2.2.18) Further details of process

Dow's evaluation of risks and opportunities is integrated into a multidisciplinary, company-wide Enterprise Risk Management (ERM) process. The ERM process identifies, assesses, manages, and mitigates significant risks and opportunities and supports development of related action plans. The ERM process is an enterprise-wide, cross-functional assessment conducted on an ongoing basis, utilizing a broad range of internal and external data sources across all stages of the value chain (direct operations, upstream, and downstream). Inputs into the ERM process include strategic alignment, interrelated risks, macroeconomic and industry trends, geopolitical and regulatory developments, financial and operational performance, and external risk perspectives. Scenario analysis is used to assess the potential magnitude and materiality of longer-term risks and opportunities, including those related to climate, and informs the identification and evaluation of longer-term and emerging risks within the ERM process. These analyses support a longer-term risk perspective, including consideration of impacts through 2050. In addition, outputs from Dow's double materiality assessment, which identifies key environmental, social, and governance (ESG) impacts, risks, and opportunities are systematically integrated into the ERM process to inform risk identification and prioritization. This ensures alignment between enterprise risks and material sustainability topics. Risks are categorized and prioritized based on their potential impact and likelihood of occurrence over a defined time horizon. While the ERM process considers short-, medium-, and long-term risks, prioritization is primarily based on a five-year time horizon, with longer-term and emerging risks assessed through complementary processes. A member of the leadership team is assigned accountability for each identified risk and engages relevant subject matter experts, as needed. Key risks,including short-, medium-, and emerging risks, as well as climate-, water-, and nature-related risks are evaluated regularly by senior leadership and are reviewed more than once per year at meetings of Board Committees and the full Board. Enterprise risks are also evaluated at least quarterly with the Controller's team and disclosure counsel to determine whether updates are required for external disclosures. Principal risks that may impact the Company's future performance are reviewed at least

quarterly with the Audit Committee and, where appropriate, the full Board. Lower-impact risks are reviewed at least annually. The Board has overall responsibility for oversight of the Company's strategy, performance, and risk management, including impacts on the economy, environment, and people. This includes oversight of enterprise risk management, sustainability priorities, and related targets. Stakeholder engagement and external perspectives further inform the evaluation of risks and opportunities. Dow engages a broad range of stakeholders including customers, suppliers, employees, communities, regulators, and investors and incorporates external expertise through advisory bodies such as the Sustainability External Advisory Council (SEAC) and the Science and Technology Advisory Council (STAC). These inputs help ensure that the ERM process reflects evolving external conditions, stakeholder expectations, and emerging sustainability risks and opportunities.

(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: ☑ Yes	*Interconnections between environmental dependencies, impacts, risks, and/or opportunities are reviewed by management as applicable and as needed.*

(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

Dow's Water & Nature strategy reflects the complexity of environmental stewardship by considering Dow's operations and its supply chain, as well as water basin and land dynamics, for the benefit of all. This strategy supports water resilience for Dow's sites and surrounding communities, as well as habitat conservation that values nature for the benefit of industry, communities, wildlife, and the planet. Identifying key locations across the value chain is essential to effectively address nature-related risks and ensure long-term operational resilience. To identify priority locations, a multi-faceted process is applied, combining research, advanced IT tools and direct engagement across the value chain. As outlined in questions 1.24 on supply chain mapping, internal data on purchases and sales were used to construct a molecular-level knowledge map of Dow's supplier base. This provides visibility into supplier locations, material flows, product types, and customer geographies. Building on this foundation, materials, sectors, and regions are assessed to identify those presenting the highest nature-related risks. Dow leverages internal and external data, specialized IT platforms, and the expertise of internal subject matter experts to evaluate ecological sensitivity, operational dependencies, and potential impacts. This integrated approach enables focused efforts where they are most urgently needed, maximizing the potential for positive environmental outcomes while safeguarding business continuity.

(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

50,000,000

(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 are 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 are 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) Details of policies and processes in place to identify and classify potential water pollutants

Dow uses the Surface Water Protection Standard to identify and classify potential water pollutants. The standard outlines the policy framework, procedures, and analytical methods which are applied across all sites and includes: 1) Classification Framework: Dow's products abide by the UN Globally Harmonized System (GHS) to classify chemicals based on physical, health, and environmental hazards. 2) Guidance for Following Established Standards: Each site complies with site-specific discharge permits issued by regulatory authorities which clearly identify and classify water pollutants based on national or supranational regulations and the assimilative capacity of receiving water bodies. 3) Pollutant Categories: Potential pollutants are grouped into major categories including organic pollutants, pathogens (e.g., cyanobacteria), suspended solids, inorganic pollutants (e.g., metals), thermal pollution, and plastics. 4) Pollutant Identification through Metrics and Indicators: Metrics/indicators are used to identify these pollutants such as temperature, color, taste and turbidity, and chemical indicators such as electrical conductivity, salinity, pH level, BOD (Biochemical Oxygen Demand). 5) Analytical Testing: There are meters, detectors and sampling protocols that track pollutants using best-in- class analytical testing aligned with water quality limits and effluent standards.

(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

☑ Discharge treatment using sector-specific processes

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

Oxygen-demanding pollutants (ODP) can impact receiving water bodies by significantly reducing dissolved oxygen levels, which can potentially harm aquatic life and disrupt ecosystem balance. Examples of ODPs include

organic pollutants such as hydrocarbons, solvents and other carbon-based compounds. Dow takes action to minimize the adverse impacts of ODP on water by having strict operating standards and practices with respect to water discharges which are defined in Dow's Operating Discipline Management Systems (ODMS). The ODMS and permitted limits on ODP ensure that the site meets or exceeds the water quality established by regulatory agencies. To measure and evaluate success, each facility is responsible to track the overall ODP load using a defined methodology as per local authorities and achieving levels that are below the permitted amount that takes into consideration the health of the receiving water body. These permit values are based on the units determined by the regulatory agency involved and can be Chemical Oxygen Demand (COD), or Biological Oxygen Demand (BOD). To minimize these impacts, Dow implements advanced wastewater treatment technologies, regularly monitors discharge parameters, and engages in continuous improvement initiatives to reduce organic load and enhance water quality. Dow's Code of Business Conduct for Suppliers, based on UN Global Compact principles, sets expectations for environmental sustainability including water pollution.

Row 2

(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

☑ Discharge treatment using sector-specific processes

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

Total Suspended Solids (TSS) can impact and degrade water quality by increasing turbidity, reducing light penetration, and smothering aquatic habitats, which can negatively impact aquatic organisms and ecosystem health. Suspended solids could include a wide variety of materials such as clay, algae, and wastewater treatment solids. Dow takes action to minimize these impacts by employing sedimentation and filtration technologies, optimizing operational controls, and ensuring regular maintenance of treatment systems to effectively reduce TSS concentrations in discharged water. TSS levels in water discharge is monitored at each discharge point ensuring treatment levels meet 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 relies on third-party measurements when wastewater is transferred offsite for treatment. Dow defines success by meeting its permitted levels while striving to continuously reduce TSS.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Other synthetic organic compounds

(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 pursuant to 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

☑ Reduction or phase out of hazardous substances

☑ Discharge treatment using sector-specific processes

☑ 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

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Reduction in pollutant concentration or load against a baseline

☑ 100% of wastewater treated

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

Synthetic organic compounds, such as solvents, surfactants, and plasticizers, can impact water quality because they have the potential to persist in aquatic environments, bioaccumulate in organisms, and pose risks to both human health and biodiversity. Dow takes action to minimize these impacts by applying source reduction strategies, substituting hazardous substances with safer alternatives, and ensuring robust containment, treatment, and monitoring systems are in place to prevent any environmental release. Any excursion is reviewed, and mitigation measures executed. 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. 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.

Row 4

(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 as part of their production processes. Nitrogen is a common chemical element found in many molecules used in the chemical industry, e.g. ammonia, a building block of many chemical products (e.g. plastics coatings). Nitrogen is a macronutrient and, depending on the system it can be a limiting factor in the growth of microbial communities. Nitrogen is not harmful in normal amounts to aquatic species; it is the excess microbial growth that can be caused when it is a limiting nutrient which leads to oxygen depletion and/or sunlight blockage to other aquatic species. Nitrogen is unique in that biological systems in wastewater treatment plants need this nutrient in certain amounts for the biomass to break down the other carbon components; however, at the same time facilities need to ensure they 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

☑ Upgrading of process equipment/methods

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

Excess nitrates can negatively impact water bodies as they can cause eutrophication, promoting harmful algal blooms that deplete oxygen, disrupting aquatic ecosystems, and posing risks to human and animal health. Dow takes action to minimize these impacts by applying nutrient removal technologies such as biological denitrification, optimizing process controls, and ensuring water discharges meet local permitted limits set for each facility. Specific limits associated with nitrates as a water pollutant are set for each facility with input from the regulatory body and considering the health of the receiving water body. 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. Excursions are reviewed and appropriate changes are executed. 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. Success is defined by meeting permitted levels while striving to continuously reduce quantities.

Row 5

(2.5.1.1) Water pollutant category

Select from:

☑ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

Phosphate emissions to water bodies are a significant environmental concern. Phosphates are compounds that contain the phosphate ion (PO_4^{3-}), and they are used in various industrial processes such as corrosion and scale inhibitor in water systems and cooling towers, within reaction in chemical process and as a nutrient additive to biological wastewater treatment. Wastewater discharged from chemical plants, if not controlled and treated adequately, can contaminate rivers, lakes, and oceans. Phosphate emissions can profoundly affect aquatic ecosystems. The primary environmental impacts include eutrophication leading to excessive growth of algae and other aquatic plants, oxygen depletion, and loss of biodiversity.

(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

☑ Discharge treatment using sector-specific processes

☑ Upgrading of process equipment/methods

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

Excess phosphates can impact water quality and lead to nutrient pollution, causing eutrophication and harmful algal blooms that deplete oxygen levels, damaging aquatic ecosystems and impairing water usability. To minimize impact, Dow implements strict nutrient management protocols, evaluates and substitutes phosphate-containing chemicals with safer alternatives and applies advanced treatment technologies to reduce phosphorus concentrations in effluents. Specific limits a are set by regulatory agencies. In wastewater treatment plants, the addition of phosphate as a nutrient is tightly controlled and monitored to comply with site-specific environmental protection measures. Excursions are reviewed and appropriate changes are executed. 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. Phosphorus is measured as either total phosphorus or as orthophosphate. Success is defined by meeting the permitted levels while striving to continuously reduce quantities. Dow has initiated a program to investigate the use of phosphate-free or low-phosphate alternatives in processes. Dow's Bahia Blanca Argentina site is using a zero-phosphate chemical addition for cooling tower operations and its Terneuzen site is piloting a phosphate alternative.

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. 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 and to deliver 500 kilotons 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 2025, approximately 21% 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 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 EU 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

Response costs include a dedicated commercial energy and climate strategy team (~10 FTEs at ~$150,000/FTE/year) and the Energy and Hydrocarbons Tech Centers (~20 FTEs at ~$150,000/FTE/year), which support energy and emissions reduction projects. The reported cost excludes capital expenditure. From 2020-2050, Dow expects to invest an average of $1 billion per year across the economic cycle to decarbonize assets in a phased approach while growing capacity, aligning capital deployment with market conditions and subject to project return criteria. Dow is developing plans to transform operations to meet EU sustainability objectives, including CO_2 emissions reductions. These initiatives require significant resources and follow Dow's project approval processes. Technologies under consideration include turbine electrification, hydrogen, carbon capture and storage (CCS), and emerging solutions requiring substantial investment, infrastructure, and a stable commercial and regulatory environment.

(3.1.1.29) Description of response

Dow works to mitigate the direct cost impact of existing regulation through pursing 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 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:

☑ Risk1

(3.1.1.2) Commodity

Forests commodity

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with regulation and 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

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 ensures compliance to avoid acquiring raw materials without compliance with full legislation and is constantly working towards FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil. In 2025, Dow reached 38% FSC certification with 100% of timber products produced at our Pará location and 35% of our Minas Gerais consumption being FSC certified. From 2019 – 2025, 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

Silicon metal is manufactured by Dow at its facilities in Brazil. Raw materials used to produce 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 metric 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, due to Dow's established compliance program, it is estimated that there could be a minimal financial 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, it is estimated that 50% of production volume could be 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

290,000

(3.1.1.28) Explanation of cost calculation

The total cost of response in 2025 was $290,000 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: $230,000 in wages for the natural resources technical team that visit farmers and suppliers every other month to conduct compliance audits and $22,000 for cost associated with travel. An additional $38,000 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

To avoid production disruption, compliance, or reputational risks and to ensure that Dow's operations can receive timber commodities, 100% of Dow's 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 ensures compliance to avoid acquiring raw materials without compliance with full legislation and is constantly working towards FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil. In 2025, Dow reached 38% FSC certification with 100% of timber products produced at its Pará location and 35% of its Minas Gerais consumption being FSC certified. From 2019 – 2025, 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.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical
☑ Drought

(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
☑ Netherlands
☑ United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply
☑ Brazos River
☑ Rhine

(3.1.1.9) Organization-specific description of risk

Water stress is a significant environmental risk with potential to have a substantive financial and/or strategic impact on Dow. This risk may affect growth strategy, operations in water-stressed regions, financial position, financial performance and cash flow. Dow's S&P Global physical risk assessment identified Freeport, Texas and Terneuzen, the Netherlands as substantive sites due to their combination of large asset value, water dependence and elevated physical risk. At these sites, acute risks include drought and extreme weather conditions that can reduce water availability, disrupt intake and logistics, and constrain production. Chronic risks include changing precipitation patterns, declining source water quality, and sustained higher air and surface water temperatures that affect cooling and treatment needs. Based on this assessment, Freeport and Terneuzen represent Dow's most substantive water-related financial exposure, with potential impacts from higher operating costs and lost production over short and medium term a 1–7 year time frame and a medium-high magnitude of potential effect.

(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
☑ 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

(In the short term (1–5 years), anticipated water scarcity and declining water quality may affect Dow's financial performance, position, and cash flows through production curtailments or temporary shutdowns during drought conditions, resulting in reduced revenue and cash flow. Additional impacts may include higher operating costs for water treatment (e.g., salinity intrusion and increased total dissolved solids) and reduced cooling efficiency from elevated air and water temperatures, which can constrain production rates and increase utility demand. Compliance-related limitations, such as discharge temperature restrictions, may further limit production output. Incremental capital expenditures may also be required to enhance water reliability, including targeted investments in additional water storage capacity, water reuse, treatment, and alternative sourcing infrastructure. In the medium term (5–10 years), anticipated water scarcity and declining water quality may have a more pronounced impact on Dow's financial performance, position, and cash flows, driven by a potential increase in the severity and duration of drought conditions compared to the short term. This may result in more frequent and prolonged production curtailments or temporary shutdowns, leading to greater revenue loss and cash flow impacts. Additional effects may include further increases in operating costs due to more intensive water treatment requirements (e.g., higher salinity and total dissolved solids), reduced cooling efficiency from sustained elevated air and water temperatures, and tighter compliance constraints such as discharge temperature limits. These conditions may also necessitate higher capital expenditures to strengthen water reliability, including expanded investments in water storage, reuse, advanced treatment, and alternative sourcing infrastructure. The increase in risk tied to water from short to medium term aligns with S&P's Climate risk study.

(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)

315,000,000

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

1,200,000,000

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

370,000,000

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

1,300,000,000

(3.1.1.25) Explanation of financial effect figure

The financial impact estimate continues to be based on modeled water stress scenarios using a consistent methodology across time horizons. Minimum and maximum scenarios reflect varying drought duration and frequency, informed by historical climate indicators (e.g., Palmer Drought Severity Index) and water reliability metrics, including demand shortages and supply reliability from offsite reservoirs. Financial impacts are calculated as the product of event duration, estimated loss per event, and event frequency within the selected timeframe. At the Freeport site, impacts include more frequent and prolonged drought conditions leading to production curtailments or temporary shutdowns, higher operating costs associated with more intensive water treatment, reduced cooling efficiency due to elevated temperatures, and tighter regulatory constraints. At the Terneuzen site, risks are expected to increase due to regional population growth and changing precipitation patterns, characterized by heavier rainfall in winter combined with limited storage capacity, and longer, drier summer periods. This imbalance may lead to seasonal water scarcity, with industrial users typically prioritized for curtailment, potentially affecting water sourcing and production continuity. Across both sites, these conditions are expected to drive increased capital expenditures to enhance water resilience. The minimum short-term scenario (1–5 years) results in an estimated impact of $315 million, reflecting shorter-duration drought conditions leading to production curtailments and the need to procure interruptible water supplies. The maximum short-term scenario results in an estimated impact of $1,200 million, reflecting longer-duration drought conditions leading to production shutdown. These estimates agree with S&P's climate risk analysis tied to water stress. In the medium term (5–10 years), increased drought severity and duration, consistent with S&P's climate risk assessment for water stress, result in higher expected impacts compared to the short term. The minimum scenario reflects more prolonged production curtailments and increased reliance on alternative water sourcing, with an estimated impact of $370 million. The maximum scenario assumes extended drought conditions leading to production shutdowns, with an estimated impact of $1.3 billion. These results are consistent with increasing water-related risk over time.

(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

764,500,000

(3.1.1.28) Explanation of cost calculation

Dow's response to water availability risk includes participation in the Harris Reservoir expansion project in Freeport, Texas. The Texas Water Development Board has awarded approximately $747.5 million in financing to the Brazosport Water Supply Corporation (BWSC) for construction. This represents the total project cost under a third-party financing structure in which BWSC constructs and owns the asset, while Dow participates through long-term contracts. As a result, Dow's direct capital expenditure is only a portion of the total cost for a long-term water supply solution, with most financing provided externally. For Terneuzen, response costs remain under evaluation due to the need for coordination among regional stakeholders. Under a severe, long-term water stress scenario, reliance on a regional desalination facility could increase annual operating costs by approximately $17 million, based on an estimated water cost of $2.50 per cubic meter.

(3.1.1.29) Description of response

Near-term response measures focus first on maintaining treated water quality during low river-flow conditions, which may require leasing additional water treatment units. Dow also maintains predefined alternative water sourcing plans, including contractual arrangements to release water when needed, and tactically manages reservoir capacity during low-flow periods to help secure site water supply. To date, this approach has prevented any substantive impact event, which Dow defines as exceeding $50 million. Longer term, Dow is evaluating

additional water supply alternatives and is participating in multi-stakeholder discussions on shared regional solutions, including desalination as a high-cost, last-resort option.

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Other chronic physical risk, please specify :Resource scarcity risk

(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

☑ Netherlands

☑ Spain

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Sourcing virgin, non-renewable materials contributes to environmental degradation and natural resource depletion.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Upfront costs to adopt/deploy new practices and processes

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

Select all that apply

☑ Long-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-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

If sourcing of virgin, non-renewable materials is impacted through for example regulation this could increase raw material costs and/or necessitate investments into adoption of alternative raw materials and associated value chains and technologies.

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase investment in R&D

(3.1.1.28) Explanation of cost calculation

In 2025 more than 90% of the R&D Portfolio was Aligned to Sustainability.

(3.1.1.29) Description of response

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, Water & Nature, and Safer Materials.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(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 engaged S&P Global to assess acute physical climate risks across its manufacturing operations using site-level hazard data and scenario analysis, including SSP2-4.5 and SSP5-8.5 pathways. This assessment identified Dow's U.S. Gulf Coast operations as having elevated exposure to hurricane-related risks, including tropical cyclone winds and associated coastal and fluvial flooding. The highest exposure is concentrated at major Gulf Coast sites including Freeport, Texas City, Deer Park, Orange, St. Charles, Seadrift and Plaquemine. These risks are not unique to Dow and are shared broadly across the Gulf Coast petrochemical and manufacturing industry. S&P's assessment shows persistent tropical cyclone exposure across future time horizons for these Gulf Coast assets, with Freeport remaining among the most exposed sites under both SSP2-4.5 and SSP5-8.5. Severe weather events can damage assets, interrupt utilities and logistics, delay raw material delivery, and reduce production rates or require temporary shutdowns, affecting revenue and earnings. Dow has already experienced impacts from severe weather at these locations. Hurricane Harvey affected 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. Ahead of Hurricane Beryl in July 2024, Dow implemented severe weather preparedness plans to safely maintain operations and minimize shutdowns.

(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. Some events may leave operations unaffected, while others can lead to partial or full facility shutdowns. 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 lower end, an impact of $50 million is associated with production loss that may result from a short-duration outage or one affecting a smaller Gulf Coast facility, such as Texas City. On the higher end, an impact of $400 million is associated with a longer-duration outage or an event affecting a larger facility, such as Freeport, comparable to the 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 (approximately 200 full-time equivalents (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 severe weather risks, Dow has engineered its facilities to better withstand these events and established emergency preparedness plans that define actions to protect people and operations. Dow's U.S. Gulf Coast facilities face higher severe weather risk than other sites, so the Company focuses on minimizing potential impacts and production losses while prioritizing the safety of employees, contractors and surrounding communities. Dow maintains severe weather preparedness plans for all Gulf Coast facilities to coordinate resources, support safe operations and reduce losses during severe weather events. These plans are reviewed at least annually, were updated in 2024, and are reinforced through frequent drills to support effective deployment. They include a rapid command structure that enables Emergency Operations Centers (EOCs) at each site to lead

the response and deploy the resources needed to safely restore operations as quickly as possible. As a result, Dow's preparedness helps reduce the potential impact of severe weather events. Following the 2021 Winter Storm Uri, Dow Texas Operations mobilized 2,000 maintenance personnel in less than a week and deployed them across U.S. Gulf Coast sites in a sequenced startup that began with upstream energy and hydrocarbons assets and continued through downstream derivative plants. Dow's ethylene cracker in Freeport, Texas, restarted 11 days after the freeze, making it the first cracker in the state to resume operations after the event. Severe weather response actions can begin as early as 4-5 days before potential impact and continue until all employees have safely returned and normal operations are restored.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Heat wave

(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 engaged S&P Global and Howard University to assess physical climate risks across its manufacturing operations using site-level hazard data and scenario analysis, including SSP2-4.5 and SSP5-8.5 time horizons. This assessment identified long-term heat stress as an elevated physical risk for Dow's U.S. Gulf Coast operations, where rising temperatures and more frequent extreme heat days can disrupt direct operations. These risks are not unique to Dow and are shared broadly across the Gulf Coast petrochemical and manufacturing industry. The analysis indicates that the highest long-term exposure is concentrated at major Gulf Coast manufacturing sites including Freeport, Texas; St. Charles Operations, Louisiana; and Plaquemine, Louisiana. These sites represent top risk locations because of their large asset base, operational importance, and sensitivity to sustained high air temperatures that can affect workforce productivity, equipment performance, cooling efficiency and plant reliability. Under both SSP2-4.5 and SSP5-8.5, S&P's assessment indicates persistent and increasing heat stress exposure across these Gulf Coast assets, with Freeport, St. Charles and Plaquemine among the most exposed sites in the long term. Prolonged heat stress can contribute to reduced production rates, increased utility and cooling demand, higher operating costs, maintenance challenges, and, in some cases, temporary operational constraints, which can negatively affect revenue and earnings.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct 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

☑ Long-term

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

Select from:

☑ About as likely as 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

Heat stress can increase operating costs due to higher personnel needs to maintain safe and reliable operations at exposed sites.

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

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

152,500,000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

915,000,000

(3.1.1.25) Explanation of financial effect figure

The financial figures provided represent long-term projections of the incremental FTE staffing that could be required, above current staffing levels, to maintain safe and continuous operations under increasing heat stress conditions at Dow's U.S. Gulf Coast sites. These estimates are based on elevated heat conditions under extreme weather scenarios and a business-as-usual worker task assumption, meaning current outdoor work patterns, task structure, and coverage needs are assumed to continue unless otherwise mitigated. The estimated current staffing across maintenance, site logistics, and operator roles with heavy outdoor activities at these sites is approximately 5K FTE (baseline). The low-impact case assumes partial mitigation (e.g., shift adjustments, cooling, and task redesign), resulting in modest productivity loss. The high-impact case reflects sustained post 2060 conditions under the high-emissions SSP5-8.5 pathway, including high humidity, radiant heat, and PPE burden, where frequent worker rotation and mandated rest periods consistent with occupational heat stress guidance can

reduce effective labor capacity and require additional personnel coverage. Because these are long-term projections, actual outcomes may be influenced by future technology, automation, work redesign, acclimatization practices, cooling infrastructure, scheduling changes, and other operational adaptations that could reduce or shift the projected staffing impact.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Other policies or plans, please specify :Protocols for extreme heat events, including personnel rotation, hydration, and medical response.

(3.1.1.27) Cost of response to risk

37,500,000

(3.1.1.28) Explanation of cost calculation

The cost is an estimate of salaries and wages of Dow personnel in EH&S roles that support the US Gulf Coast (Approximately 250 FTEs at $150,000/Year). It does not include costs for contractors who support Dow's EH&S organization or future staffing related costs.

(3.1.1.29) Description of response

EH&S personnel are critical to the development, maintenance and execution of Dow's site heat stress management programs. Dow's U.S. Gulf Coast facilities face higher long-term heat stress risk than other sites, so the Company prioritizes planning that protects employees, contractors, surrounding communities and operational continuity during periods of sustained high temperatures. Dedicated EH&S personnel support the design, coordination and continuous improvement of site-specific heat stress safety protocols, which define roles, decision-making processes, staffing coverage, hydration and cooling measures, work-rest cycles, and communication pathways before, during and after extreme heat conditions.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(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:

☑ Downstream value chain

(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 recognizes that tropical cyclones can disrupt downstream value chains by impacting production continuity and logistics across key manufacturing sites, particularly those along the U.S. Gulf Coast with elevated hurricane exposure. Severe weather events, including tropical cyclone winds and associated flooding, can damage infrastructure, interrupt utilities, and constrain transportation networks, leading to delays in product delivery, reduced customer supply reliability, and broader market disruptions. These impacts may limit Dow's ability to meet customer demand and affect revenue. (See above risk disclosure for additional details on direct operational impacts of tropical cyclones.)

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Other, please specify :Decreased production impacting downstream supply chain

(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. Some events may leave operations unaffected, while others can lead to partial or full facility shutdowns. 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 lower end, an impact of $50MM is associated with production loss that may result from a short-duration outage or one affecting a smaller Gulf Coast facility, such as Texas City. On the higher end, an impact of $400MM is associated with a longer-duration outage or an event affecting a larger facility, such as Freeport, comparable to the 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 (Approximately 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 severe weather risks, Dow has engineered its facilities to better withstand these events and established emergency preparedness plans that define actions to protect people and operations. Dow's U.S. Gulf Coast facilities face higher severe weather risk than other sites, so the Company focuses on minimizing potential impacts and production losses while prioritizing the safety of employees, contractors and surrounding communities. Dow maintains severe weather preparedness plans for all Gulf Coast facilities to coordinate resources, support safe operations and reduce losses during severe weather events. These plans are reviewed at least annually, were updated in 2024, and are reinforced through frequent drills to support effective deployment. They include a rapid command structure that enables Emergency Operations Centers (EOCs) at each site to lead the response and deploy the resources needed to safely restore operations as quickly as possible. As a result, Dow's preparedness helps reduce the potential impact of severe weather events. Following the 2021 Winter Storm Uri, Dow Texas Operations mobilized 2,000 maintenance personnel in less than a week and deployed them across U.S. Gulf Coast sites in a sequenced startup that began with upstream energy and hydrocarbons assets and continued through downstream derivative plants. The LHC-9 cracker restarted 11 days after the freeze, making it the first cracker in Texas to resume operations after the event. Severe weather response actions can begin as early as 100 hours before potential impact and continue until all employees have safely returned and normal operations are restored.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Netherlands

☑ United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Brazos River

☑ Rhine

(3.1.1.9) Organization-specific description of risk

Dow recognizes that water stress can disrupt downstream value chains by affecting production continuity at key manufacturing sites with elevated water-related risk, particularly those identified through the Company's physical risk assessment as having high water dependence and significant business importance. Acute risks, including drought and extreme weather events, may reduce water availability, disrupt intake and logistics, and constrain production, while chronic risks such as changing precipitation patterns, declining source water quality, and sustained higher air and water temperatures may increase treatment and cooling requirements. These impacts can reduce product availability, delay deliveries, affect customer supply reliability, and create broader market disruptions across downstream value chains. As identified through Dow's physical risk assessment, sites such as Freeport, Texas and Terneuzen, the Netherlands represent the Company's most substantive water-related financial exposure, with potential impacts from higher operating costs and lost production over the short, medium and long term. (See above risk disclosure for additional details on direct operational impacts of water stress and water scarcity.)

(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

☑ 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

Production disruptions can create downstream supply chain impacts through reduced product availability and delayed deliveries.

(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)

315,000,000

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

1,200,000,000

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

370,000,000

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

1,300,000,000

(3.1.1.25) Explanation of financial effect figure

The financial impact estimate continues to be based on modeled water stress scenarios using a consistent methodology across time horizons. Minimum and maximum scenarios reflect varying drought duration and

frequency, informed by historical climate indicators (e.g., Palmer Drought Severity Index) and water reliability metrics, including demand shortages and supply reliability from offsite reservoirs. Financial impacts are calculated as the product of event duration, estimated loss per event, and event frequency within the selected timeframe. At the Freeport site, impacts include more frequent and prolonged drought conditions leading to production curtailments or temporary shutdowns, higher operating costs associated with more intensive water treatment, reduced cooling efficiency due to elevated temperatures, and tighter regulatory constraints. At the Terneuzen site, risks are expected to increase due to regional population growth and changing precipitation patterns, characterized by heavier rainfall in winter combined with limited storage capacity, and longer, drier summer periods. This imbalance may lead to seasonal water scarcity, with industrial users typically prioritized for curtailment, potentially affecting water sourcing and production continuity. Across both sites, these conditions are expected to drive increased capital expenditures to enhance water resilience. The minimum short-term scenario (1–5 years) results in an estimated impact of $315 million, reflecting shorter-duration drought conditions leading to production curtailments and the need to procure interruptible water supplies. The maximum short-term scenario results in an estimated impact of $1,200 million, reflecting longer-duration drought conditions leading to production shut-down. These estimates agree with S&P's climate risk analysis tied to water stress. In the medium term (5–10 years), increased drought severity and duration, consistent with S&P's climate risk assessment for water stress, result in higher expected impacts compared to the short term. The minimum scenario reflects more prolonged production curtailments and increased reliance on alternative water sourcing, with an estimated impact of $370,000,000. The maximum scenario assumes extended drought conditions leading to production shutdowns, with an estimated impact of $1,300,000,000. These results are consistent with increasing water-related risk over time.

(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

764,500,000

(3.1.1.28) Explanation of cost calculation

Dow's response to water availability risk includes participation in the Harris Reservoir expansion project in Freeport, Texas. The Texas Water Development Board has awarded approximately $747.5 million in capital financing to the Brazosport Water Supply Corporation to support construction. This amount reflects the total project cost under a third-party financing structure in which BWSC constructs and owns the asset, while Dow participates through long-term contractual arrangements. As a result, Dow's direct capital expenditure represents only a portion of the total cost, with the majority financed externally. For Terneuzen, response costs remain under evaluation because any solution would involve multiple regional stakeholders. Under a severe, long-term water stress scenario, the highest-cost option would be reliance on a regional desalination facility, which could increase site operating costs by approximately $17 million based on an estimated water cost of $2.50 per cubic meter.

(3.1.1.29) Description of response

Near-term response measures focus first on maintaining treated water quality during low river-flow conditions, which may require leasing additional water treatment units. Dow also maintains predefined alternative water sourcing plans, including contractual arrangements to release water when needed, and tactically manages reservoir capacity during low-flow periods to help secure site water supply. To date, this approach has prevented any substantive impact event, which Dow defines as exceeding $50 million. Longer term, Dow is evaluating additional water supply alternatives and is participating in multi-stakeholder discussions on shared regional solutions, including desalination as a high-cost, last-resort option.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.2) Commodity

Forests commodity

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Leakage markets

(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

☑ Brazil

(3.1.1.9) Organization-specific description of risk

Dow's silicon metal facilities in Brazil rely on sustainably sourced wood for the production of woodchips and charcoal, which are essential raw materials for silicon metal manufacturing. Increasing demand for forest resources from the pulp and paper industry, biomass energy producers, and other wood-consuming sectors may intensify competition for available timber resources. This creates a market leakage risk, whereby wood suppliers may redirect feedstock to alternative markets offering more favorable commercial conditions, reducing the availability of certified wood for Dow. Heightened competition for forest resources could result in higher procurement costs, supply constraints, longer transportation distances, and increased price volatility. These factors may impact operational continuity, increase production costs, and challenge the organization's responsible sourcing and forest stewardship objectives. The risk is particularly relevant in regions with limited planted forest resources and growing demand from biomass energy and pulp production sectors. To mitigate this risk, Dow maintains long-term supplier relationships, promotes responsible forest management practices, monitors regional market conditions, and diversifies sourcing options to strengthen supply chain resilience and help ensure continued access to certified wood feedstocks.

(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)

0

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

61,000,000

(3.1.1.25) Explanation of financial effect figure

Silicon metal is manufactured by Dow at its facilities in Brazil using quartz, charcoal, and woodchips as key raw materials. The financial impact estimate associated with the leakage markets risk considers the potential diversion of sustainably sourced timber to competing end markets, particularly the pulp and paper industry and biomass-based energy producers, which may increase demand for forestry resources and reduce feedstock availability for silicon metal production. The financial effect was estimated using a scenario-based approach that evaluates the potential need to replace internally produced silicon metal with externally purchased material due to biomass supply constraints. The minimum impact scenario assumes that approximately 25% of the annual silicon metal production volume (approximately 17,500 metric tons, based on 70,000 metric tons of annual production) could be affected by increased competition for wood resources. Under this scenario, the estimated financial impact is approximately US$61 million, calculated using an average silicon metal market value of US$3,500 per metric ton. The analysis assumes that growing demand for plantation wood and forest residues from competing industries could increase feedstock costs and reduce supply availability, resulting in partial production curtailment and the

need to purchase silicon metal from external suppliers. The estimated impact reflects additional procurement costs and exposure to market price volatility associated with replacing internal production volumes. The organization mitigates this risk through long-term supplier relationships, sustainable sourcing practices, and ongoing monitoring of regional forestry market conditions.

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with suppliers

(3.1.1.27) Cost of response to risk

290,000

(3.1.1.28) Explanation of cost calculation

The total cost of response in 2025 was $290,000 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: $230,000 in wages for the natural resources technical team that visit farmers and suppliers every other month to conduct compliance audits and $22,000 for cost associated with travel. An additional $38,000 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, help in devolepment of suppliers and mantain a close relationship.

(3.1.1.29) Description of response

The Silicon Metal Dow's Sites in Brazil relies on sustainably sourced wood as key raw materials for woodchip and charcoal products that it's necessary for silicon metal production. In Brazil, increasing demand for forest resources from the pulp and paper industry, biomass-fired power generation facilities, and other wood-consuming sectors may intensify competition for available timber resources. This market leakage risk may result in the diversion of wood supply to alternative markets offering more attractive commercial conditions, reducing the availability of certified feedstock for the organization. As competition for forest resources increases, the organization may face higher procurement costs, supply constraints, longer transportation distances, and greater volatility in wood prices. These factors could affect operational continuity, increase production costs, and challenge the achievement of sustainability commitments related to responsible sourcing and forest stewardship. The risk is particularly relevant in regions where planted forest resources are limited and demand growth from biomass energy and pulp production continues to expand. To mitigate this risk, the organization maintains long-term relationships with suppliers, promotes responsible forest management practices, monitors regional market conditions, and seeks to diversify sourcing options to enhance supply chain resilience.

(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)

3,100,000,000

(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 climate related 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)

122,000,000

(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 forest related 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)

1,300,000,000

(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 climate related 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

23

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

8

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

Select from:
☑ 1-10%

(3.2.11) Please explain

Dow's Freeport, Texas site experiences seasonal water stress risks with the potential for substantive financial impact. Financial studies on the impact to Freeport operations on global revenue have been completed and put the margin of risk at approximately 1% of financial impact to Dow associated with operational disruption. Details on the nature and severity of the risk can be found in 3.6.1. The anticipated effect of water stress has been studied, and results indicate it may affect Dow's financial performance by impacting loss production and/or increased operating costs due to several factors such as: Requirements of additional water treatment which consumes higher amounts of water. Higher air and water temperature also reduce Dow's ability for cooling which limits production capacity. -Increased temperatures of surface water may limit Dow's production capacity ties to limits on water discharge temperatures. The complexity and status of water systems across an 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. Dow has defined seven upstream risks tied to critical raw materials dependent on water located within its Freeport I-Park and one tied to receiving contractual water from the Brazos River Authority from upstream reservoirs. From a downstream perspective, Dow has reported the twenty-three facilities dependent on Dow for water supply located within the Freeport I-Park.

Row 2

(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

5

(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

Water supply to Dow’s Terneuzen site is diversified but remains dependent on Evides, a third party supplier.. Water sources include excess rainwater from the Belgium’s Polder systems,the primary source by volume, and surface water stored in the Biesbosch reservoirs as a secondary source., These are supplemented by increased use of recycled municipal effluent and internally treated wastewater to reduce reliance on virgin freshwater. The primary risk is associated with climate driven constraints on surface water abstraction with heavy rain in winter with limited reservoir capacity and prolonged droughts during summer. Future scenarios indicate lower river flows,higher pollutant concentrations, and increased salinity intrusion, resulting in more frequent and prolonged intake interruptions for Evides. During such events, supply continuity relies on stored surface water in the Biesbosch system (~80 million m³), which provides approximately 2–3 months of buffer under current abstraction rates. As interruptions increase in frequency and duration, reliance on stored water rises, leading to more frequent drawdown cycles and a reduction in effective buffer duration. While physical storage capacity remains unchanged, system resilience declines due to higher demand from population growth and reduced recovery time between events. The National Institute for Public Health and the Environment (RIVM) scenario analysis highlights that buffers are finite and progressively depleted during interruption events, with qualitative risks including reduced treatment performance and ecological impacts at low storage levels. Although the study does not define specific failure thresholds, it confirms that prolonged or clustered interruptions could constrain supply reliability. For Dow Terneuzen, this creates a risk pathway from increased abstraction interruptions to reduced storage resilience and potential constraints on water availability, which in severe scenarios could impact operational continuity. Ongoing diversification through water reuse reduces dependency on freshwater but does not eliminate reliance on the regional surface water system and third party supply infrastructure.

(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

☑ Fines, but none that are considered as significant

(3.3.3) Comment

Dow's Incident Management Standard aligns with The Responsible Care® Incident Management Standard which is part of the American Chemistry Council's (ACC) Responsible Care® Management System (RCMS). This standard outlines procedures for responding to, reporting, investigating, and evaluating incidents to ensure continuous improvement in health, safety, security, and environmental performance. It follows the Policy-Plan-Do-

Check-Act continual improvement cycle. All incidents, regardless of significance, are investigated and mitigation plans are implemented. In accordance with CDP guidance, information about fines issued to Dow in previous years but payable in the current year is not included. Dow had one fine in 2025 tied to water. The incident occurred in Dow's Louisville, Kentucky facility and tied to a discharge of discolored wastewater (white coloration) with the potential to cause operational upset to the downstream municipal water treatment facility.

(3.3.1) Provide the total number and financial value of all water-related fines.

(3.3.1.1) Total number of fines

1

(3.3.1.2) Total value of fines

1,000

(3.3.1.3) % of total facilities/operations associated

1

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

☑ About the same

(3.3.1.5) Comment

Dow had one fine in 2025 tied to water. The incident occurred in Dow's Louisville, Kentucky facility and tied to a discharge of discolored wastewater (white coloration) that had the potential to cause operational upset.

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

☑ EU ETS

☑ UK ETS

☑ Alberta TIER - ETS

☑ Queretaro carbon tax

☑ Netherlands carbon tax

☑ UK Carbon Price Support

☑ Canada federal fuel charge

(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

3

(3.5.2.2) Scope 2 emissions approach

Select from:
☑ Market-based

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

6

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

847,727

(3.5.2.7) Allowances purchased

21,317

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

895,599

(3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

190,261

(3.5.2.10) Details of ownership

Select from:
☑ Facilities we own and operate

(3.5.2.11) Comment

no comment

EU ETS

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

21

(3.5.2.2) Scope 2 emissions approach

Select from:

☑ No compliance obligation for scope 2 emissions

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

0

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

3,480,039

(3.5.2.7) Allowances purchased

1,949,760

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

5,429,800

(3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.10) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.11) Comment

no comment

UK ETS

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

0.5

(3.5.2.2) Scope 2 emissions approach

Select from:

☑ No compliance obligation for scope 2 emissions

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

0

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

112,936

(3.5.2.7) Allowances purchased

0

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

130,133

(3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.10) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.11) 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

01/01/2025

(3.5.3.2) Period end date

03/31/2025

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

0.01

(3.5.3.4) Total cost of tax paid

145,515.14

(3.5.3.5) Comment

The Government of Canada made regulations that cease the application of the Federal Fuel Charge, effective April 1, 2025.

Netherlands carbon tax

(3.5.3.1) Period start date

01/01/2025

(3.5.3.2) Period end date

12/31/2025

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

2.5

(3.5.3.4) Total cost of tax paid

12,989,483

(3.5.3.5) Comment

no comment

Queretaro carbon tax

(3.5.3.1) Period start date

01/01/2025

(3.5.3.2) Period end date

12/31/2025

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

0

(3.5.3.4) Total cost of tax paid

27,615

(3.5.3.5) Comment

no comment

UK Carbon Price Support

(3.5.3.1) Period start date

01/01/2025

(3.5.3.2) Period end date

12/31/2025

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

0.17

(3.5.3.4) Total cost of tax paid

3,489.79

(3.5.3.5) Comment

Related to operation of a CHP

(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 of Dow's businesses, Hydrocarbons & Energy 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 to understand any potential current or future impacts 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. Dow's corporate leadership for Government Affairs, Energy &

Climate, and Sustainability are directly involved in these actions and ensure alignment of government engagement and public affairs across the entire PMO. 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. Dow's Protect the Climate targets reflect its commitment to accelerate work with suppliers, customers and value chain partners to ensure Dow's ecosystem is carbon neutral by 2050. By 2030, Dow will reduce net annual carbon emissions by 5 million metric tons compared to its 2020 baseline. By 2050, Dow intends to be carbon neutral (Scopes 1+2+3 plus product benefits). Dow's Government Affairs, Climate and Carbon teams work at the forefront of policy development globally. Most notably, staff are engaging with Governments to better understand the possible policy direction as it relates to ETS programs. Cross business unit work further allows planning of the impacts of forthcoming ETS programs on both anticipated revenue streams/business costs and the additional regulatory reporting requirements that may be on the horizon. Examples of programs being planned, given the geography of Dow operations, include the ETS programs in China and Brazil.

(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:* ☑ Yes, we have identified opportunities, and some/all are being realized
Forests	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ 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

(3.6.1.3) 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

☑ China
☑ India
☑ Italy
☑ Japan
☑ Spain
☑ Ukraine
☑ United States of America
☑ Brazil
☑ France
☑ Mexico
☑ Belgium
☑ Germany

(3.6.1.8) Organization specific description

Dow materials are essential to a low-emissions and climate-resilient future. The Company supports customers' climate mitigation goals through solutions that enable energy efficiency, lightweighting, circularity, and reduced emissions. In parallel, Dow advances climate adaptation by improving water and nature resilience across the value chain. This includes striving to reduce the water footprint of its products from responsible raw material selection and efficient manufacturing processes to use-phase performance and end-of-life considerations. Dow sees significant growth opportunity in mobility and established MobilityScience™ to capture this opportunity and help the industry decarbonize and improve overall resilience. 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:

☑ Medium

(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 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 applications 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 of 20% for these market applications in 2030. This translates into a range of potential yearly revenue impact by 2030 between: $11B * 20% = $2.2B and $19B * 20% = $3.8B.*

(3.6.1.24) Cost to realize opportunity

342,000,000

(3.6.1.25) Explanation of cost calculation

Investments in people and capital will be required to attain the forecasted growth. For people, Dow is 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. In 2025, Dow advanced its MobilityScience™ strategy through new solutions supporting electric vehicle performance, safety, and circularity. Dow continued to position its broad

portfolio of silicone and polyurethane technologies to address critical EV battery needs, including thermal management, battery pack assembly, fire protection, durability, lightweighting, and automated manufacturing. These solutions include VORATRON™ polyurethane battery assembly as adhesives, gap fillers, potting, lids and covers, DOWSIL™ thermal interface and fire protection materials, and SILASTIC™ liquid silicone rubber technologies designed to improve battery safety, extend performance, and support more efficient EV production. Dow also emphasized customer collaboration and integrated materials science as key enablers for next-generation battery designs, helping manufacturers balance performance, cost, scalability, carbon footprint reduction, and recyclability. Additionally in 2025, Dow and Gruppo Fiori announced progress to create ecosystems to deliver circularity with a novel process to recover polyurethane foam from end-of-life vehicles without disassembly, producing a waste stream with sufficient purity for depolymerization and potential reintegration into new applications. This breakthrough supports closed-loop automotive circularity by keeping valuable polyurethane materials out of landfills, enabling recycled-content polyols, and helping OEMs and suppliers prepare for evolving recycled-content requirements and sustainability goals. Capital expenditures with primary relevance to mobility covering silicones and other projects are forecasted to be between $50MM and $100MM cumulative over the 2030 forecast horizon, with a midpoint of $75MM 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: $75MM + $270MM = $342MM.

(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, polyolefin, polyurethane, acrylic, and silicone chemistries. Dow continues to launch new and innovative products each year across all four of these chemistry pillars, receiving 10 Edison awards in 2025 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 customer's need to the specific product in Dow's industry leading breath of chemistries. Dow has announced a partnership with Carbice, to support growth in the EV and energy storage markets, building on Dow's successful track record of growth projects, including the recent global alkoxylation capacity expansions expected to come online in the next 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

Forest commodity

☑ 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. Furthermore, Dow is a member of ABRAFE (Brazilian Association of Ferroalloys and Silicon Metal Producers), which continuously promotes continuous improvement forums for the sector, such as the Charcoal Technical Meeting and leverage good practices from the market.

(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 $144,000 to $578,000 annually.

(3.6.1.24) Cost to realize opportunity

35,000

(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 and while the US$25,500 relates to the ABRAFE membership fee. 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 2025, 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

(3.6.1.3) 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 largest manufacturing facility, located in Freeport, TX, accounts for ~18% of total production. Its freshwater supply originates from the Brazos River, which experiences seasonal droughts and poor water quality tied to salt intrusion, reducing water reliability. The site supplements with contract water, but increasing demand has strained contract water reserves, making them unavailable in some years. Dow plans to mitigate the financial risk by 1) Retiring its Freeport propylene oxide (PO) plant (completed at the end of 2025). This supports Dow's strategy to optimize operations as the facility nears end of life, while improving the overall site's water intensity. 2) Completing the expansion of current water reservoir capacity. The Harris Reservoir Expansion Project is being actively developed by the Brazosport Water Supply Corporation in partnership with Dow Chemical Company. The project is designed to expand the existing Dow Harris Reservoir by 50,000 acre-feet. This major infrastructure project strengthens water reliability across the value chain. Upstream, Harris Reservoir will provide surrounding communities with critical drinking water. Downstream, it will supply water to Freeport site IPark industrial tenants. The reservoir plays a key role in managing water resources efficiently, particularly in times of drought. The Project also includes floodplain enhancements and stream restoration.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) 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

☑ Short-term

☑ Medium-term

☑ Long-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 lost production due to low water availability or higher operating costs due to water quality issues Since Dow operates an IPark, it does improve both upstream and downstream value chain for Dow's dependencies within this basin. In addition, the reservoir expansion mitigates reputational risk within the local community by allocating a portion of the reservoir capacity to supply local communities.

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

Select from:

☑ Yes

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

315,000,000

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

1,200,000,000

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

370,000,000

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

1,300,000,000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

425,500,000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

1,500,000,000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures associated with water stress at Dow's Freeport site (Brazos River Basin) are derived using a structured, scenario-based modeling approach that integrates both internal and external water risk assessment tools. Hazard levels were initially identified through Dow's internal assessment, informed by WRI Aqueduct and WWF Water Risk Filter, and further validated using S&P Global Climate Risk Assessment, including CMIP6 climate model outputs and regional basin level risk assessment. Financial impacts were quantified by defining minimum and maximum climate scenarios, incorporating projected changes in drought frequency and duration. Short- and medium-term horizons reflect consistent hazard levels, while long-term projections apply an escalation factor derived from S&P Global to account for increased climate volatility. The analysis incorporated statistical modeling of key hydrological and operational parameters, including: •Palmer Drought Severity Index (PDSI) to characterize drought intensity and persistence •Average Annual Demand Shortages (AF) to quantify supply deficits •Overall Volume Reliability (%), representing long-term supply adequacy from offsite reservoirs relative to demand •Monthly Reliability (%), reflecting the proportion of months where demand is fully met and •Frequency and duration of shortages, including total months and maximum consecutive days with deficits These metrics are assessed at the basin level and aligned with site-specific water demand and supply configurations. The resulting financial exposure is calculated using the following relationship: Duration of water shortage events (months) × financial loss per event × frequency of occurrence within the assessment period, with loss estimates reflecting production impacts, operational constraints, and mitigation costs. This integrated methodology ensures that financial effect figures are grounded in robust hydrological modeling, aligned with recognized external tools, and reflective of both current and forward-looking climate scenarios.

(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, the public through a local public hearing, and Dow's Sustainability External Advisory Council (SEAC). The business case is complex and includes: 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 change, identifying key water users, determining how available water is allocated and how much excess demand exists 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 and 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)

1,520,000,000

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

Select from:
☑ 61-70%

(3.6.2.4) Explanation of financial figures

The Company's capital expenditures include projects that support decarbonization, climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2025, Dow's capital expenditures were $2,479 million. Approximately $1,545 million (62%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately $1,520 million (61%) were climate-aligned capital spending.

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)

3,000,000

(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 2025

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)

101,000,000

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

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

The Company's capital expenditures include projects that support decarbonization, climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2025, Dow's capital expenditures were $2,479 million. Approximately $1,545 million (62%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately $1,520 million (61%) were climate-aligned capital spending. Of that climate aligned capital, $101 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 adopted guidelines to be used in evaluating candidates for Board membership to ensure an experienced and highly qualified Board that, as a whole, reflects a broad range of viewpoints, experiences and expertise. The Corporate Governance Committee requires that diverse candidates be included in its initial search list for the identification and nomination of a director candidate. Qualifications include strong values and ethical standards, commitment to full participation and inclusion as well as experience that helps meet current needs such as knowledge of global matters and international experience. The Corporate Governance Committee also reviews the culture and 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, tenure and meeting dynamics.

(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:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ 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

☑ Director on board

☑ Chief Executive Officer (CEO)

☑ 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 every board meeting (standing agenda item)

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

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Approving corporate policies
and/or commitments
☑ Overseeing and guiding scenario analysis
☑ Overseeing and guiding
public policy engagement
☑ Overseeing the setting of corporate targets
☑ Reviewing and guiding
innovation/R&D priorities
☑ Monitoring progress towards corporate targets
☑ Approving and/or overseeing
employee incentives
☑ Overseeing and guiding value chain engagement
☑ Overseeing and guiding
major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ 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: environment, health, safety, corporate citizenship including public policy, philanthropy, social responsibility, corporate reputation, sustainability, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to: · Assessing current aspects of the Company's environment, health and safety policies and performance and making recommendations to the Board and management regarding the promoting and maintaining superior standards of performance including processes to ensure compliance with applicable laws and regulations · Overseeing risk management associated with environment, health and safety policies and operations, emerging legislative and regulatory developments, reporting and compliance, · Overseeing and advising the Board on the Company's corporate citizenship including public policy, philanthropy, social responsibility and corporate reputation · Overseeing and advising the Board on the Company's sustainability commitments and progress including efforts to protect the climate, reduce GHG emissions, transform plastic waste and advance a circular economy · Regularly reviewing the Company's science and technology capabilities in relation to its strategies and plans and making recommendations to the Board and management with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property · Overseeing the Company's policies relating to and reviewing an annual report on political contributions and lobbying expenses · In coordination with other Board Committees, reviewing and as applicable approving 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 water, nature, 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

☑ Director on board

☑ Chief Executive Officer (CEO)

☑ 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

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding scenario analysis

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding major capital expenditures

☑ Monitoring progress towards corporate targets

☑ Monitoring the implementation of the business strategy

☑ Approving corporate policies and/or commitments

☑ 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: environment, health, safety, corporate citizenship including public policy, philanthropy, social responsibility, corporate reputation, sustainability, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to: · Assessing current aspects of the Company's environment, health and safety policies and performance and making recommendations to the Board and management regarding the promoting and maintaining superior standards of performance including processes to ensure compliance with applicable laws and regulations · Overseeing risk management associated with environment, health and safety policies and operations, emerging legislative and regulatory developments, reporting and compliance, · Overseeing and advising the Board on the Company's corporate citizenship including public policy, philanthropy, social responsibility and corporate reputation · Overseeing and advising the Board on the Company's sustainability commitments and progress including efforts to protect the climate, reduce GHG emissions, transform plastic waste and advance a circular economy · Regularly reviewing the Company's science and technology capabilities in relation to its strategies and plans and making recommendations to the Board and management with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property · Overseeing the Company's policies relating to and reviewing an annual report on political contributions and lobbying expenses · In coordination with other Board Committees, reviewing and as applicable approving 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 water, nature, 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

☑ Director on board

☑ Chief Executive Officer (CEO)

☑ 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 every board meeting (standing agenda item)

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

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Approving corporate policies
and/or commitments
☑ Overseeing and guiding scenario analysis
☑ Overseeing and guiding
public policy engagement
☑ Overseeing the setting of corporate targets
☑ Reviewing and guiding
innovation/R&D priorities
☑ Monitoring progress towards corporate targets
☑ Approving and/or overseeing
employee incentives
☑ Overseeing and guiding value chain engagement
☑ Overseeing and guiding
major capital expenditures
☑ 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: environment, health, safety, corporate citizenship including public policy, philanthropy, social responsibility, corporate reputation, sustainability, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to: · Assessing current aspects of the Company's environment, health and safety policies and performance and making recommendations to the Board and management regarding the promoting and maintaining superior standards of performance including processes to ensure compliance with applicable laws and regulations · Overseeing risk management associated with environment, health and safety policies and operations, emerging legislative and regulatory developments, reporting and compliance, · Overseeing and advising the Board on the Company's corporate citizenship including public policy, philanthropy, social responsibility and corporate reputation · Overseeing and advising the Board on the Company's sustainability commitments and progress including efforts to protect the climate, reduce GHG emissions, transform plastic waste and advance a circular economy · Regularly reviewing the Company's science and technology capabilities in relation to its strategies and plans and making recommendations to the Board and management with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property · Overseeing the Company's policies relating to and reviewing an annual report on political contributions and lobbying expenses · In coordination with other Board Committees, reviewing and as applicable approving 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 water, nature, 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
☑ Director on board
☑ Chief Executive Officer (CEO)
☑ 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

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding scenario analysis

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding major capital expenditures

☑ Monitoring progress towards corporate targets

☑ Monitoring the implementation of the business strategy

☑ Approving corporate policies and/or commitments

☑ 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: environment, health, safety, corporate citizenship including public policy, philanthropy, social responsibility, corporate reputation, sustainability, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to: · Assessing current aspects of the Company's environment, health and safety policies and performance and making recommendations to the Board and management regarding the promoting and maintaining superior standards of performance including processes to ensure compliance with applicable laws and regulations · Overseeing risk management associated with environment, health and safety policies and operations, emerging legislative and regulatory developments, reporting and compliance, · Overseeing and advising the Board on the Company's corporate citizenship including public policy, philanthropy, social responsibility and corporate reputation · Overseeing and advising the Board on the Company's sustainability commitments and progress including efforts to protect the climate, reduce GHG emissions, transform plastic waste and advance a circular

economy · Regularly reviewing the Company's science and technology capabilities in relation to its strategies and plans and making recommendations to the Board and management with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property · Overseeing the Company's policies relating to and reviewing an annual report on political contributions and lobbying expenses · In coordination with other Board Committees, reviewing and as applicable approving 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 water, nature, 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

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

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

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ 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

☑ Consulting regularly with an internal, permanent, subject-expert working group

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

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ 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
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ 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:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes

	Management-level responsibility for this environmental issue
Biodiversity	*Select from:* ☑ 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 Chief Executive Officer is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. In April 2026, after undergoing a multi-year succession planning process, the Company announced that effective July 1, 2026, Jim Fitterling will become Executive Chair of the Board and Karen S. Carter will become Chief Executive Officer.

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 Chief Executive Officer is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. In April 2026, after undergoing a multi-year succession planning process, the Company announced that effective July 1, 2026, Jim Fitterling will become Executive Chair of the Board and Karen S. Carter will become Chief Executive Officer.

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 Chief Executive Officer is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. In April 2026, after undergoing a multi-year succession planning process, the Company announced that effective July 1, 2026, Jim Fitterling will become Executive Chair of the Board and Karen S. Carter will become Chief Executive Officer.

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 Chief Executive Officer is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. In April 2026, after undergoing a multi-year succession planning process, the Company announced that effective July 1, 2026, Jim Fitterling will become Executive Chair of the Board and Karen S. Carter will become Chief Executive Officer.

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 Technology & Sustainability Officer is responsible for leading Dow's global Research & Development organization and advancing Dow's environment, health, safety and sustainability priorities 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 Technology & Sustainability Officer is responsible for leading Dow's global Research & Development organization and advancing Dow's environment, health, safety and sustainability priorities 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)

(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 Technology & Sustainability Officer is responsible for leading Dow's global Research & Development organization and advancing Dow's environment, health, safety and sustainability priorities 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 Technology & Sustainability Officer is responsible for leading Dow's global Research & Development organization and advancing Dow's environment, health, safety and sustainability priorities 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 2024-2026 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 Dow does 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 Dow's 2025 Sustainability Goals via an Environmental 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 2024-2026 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

Strategy and financial planning
☑ Achievement of climate transition plan

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 & 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 2024-2026 Performance Share Program to drive performance on sustainability targets and carbon and climate goals. The 2024 -2026 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, Dow's history and license to operate in communities around the world. Dow measures 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 & grow and reduce overall 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 2024-2026 Performance Share program design. Dow's World Leading Operations metrics align to its short-term climate commitments 2025. These metrics include obtaining 750 MW of power from renewable sources reducing freshwater intake intensity at key water-stressed sites by 20% and reducing waste intensity by 20%. Additionally, as Dow grows, the company will identify and eliminate emissions of Priority Compounds, Volatile Organic Compounds and nitrogen oxides (NOx). Dow's annual goal is to not exceed its 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 the Company's success, Dow's history and license to operate in communities around the world. Dow measures annual progress through four indices: unplanned events, environmental stewardship which includes reducing freshwater intensity at 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

Dow's World Leading Operations metrics align to its short-term climate commitments 2025. These metrics include obtaining 750 MW of power from renewable sources, reducing freshwater intake intensity at key water-stressed sites by 20% and reducing waste intensity by 20%. Additionally, as Dow grows, the Company will identify and eliminate emissions of priority compounds, volatile organic compounds and nitrogen oxides (NOx). Dow's annual goal is to not exceed its 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: ☑ 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

(4.6.1.4) Explain the coverage

Climate change is a critical challenge to both the world and Dow's business. Embracing its responsibility to help reduce global greenhouse gas (GHG) emissions and the impacts of climate change on natural ecosystems, the Company's approach to climate protection includes efforts to both mitigate and adapt to climate change. Through decarbonize & grow, Dow has mapped a clear pathway to drive growth while also reaching carbon neutrality across Scopes 1, 2, and 3 + product benefits by 2050. Dow is also innovating ways to offer products that support customer efforts to reduce GHG emissions and accelerate reductions along the supply chain. At the same time, Dow recognizes the inextricable link between climate and nature. The Company's Water & Nature strategy is designed to achieve water resilience while also positively impacting the communities and ecosystems where Dow operates. Additionally, Dow has long recognized the value of biodiversity and healthy ecosystems to business. Through its pioneering 2025 Valuing Nature Goal Dow has demonstrated how nature can be a source of business value. Dow is committed to no net 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

☑ Commitment to no-deforestation by target date

Water-specific commitments

☑ Commitment to reduce or phase out hazardous substances

☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to safely managed WASH in local communities
☑ Commitment to water stewardship and/or collective action

Additional references/Descriptions
☑ Recognition of environmental linkages and trade-offs
☑ Reference to timebound environmental milestones and targets

(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
☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

Climate, Water, Forest Policies_2026 Submission.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), Change Chemistry, International Council on Chemical Associations (ICCA), Together for Sustainability (TfS), World Economic Forum (WEF), Plastics Europe.**
☑ UN Global Compact
☑ Water Action Hub (by CEO Water Mandate)
☑ Task Force on Nature-related Financial Disclosures (TNFD)
☑ Task Force on Climate-related Financial Disclosures (TCFD)

(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 Institute for Packaging and the Environment, American Chemistry Council (ACC), American Coatings Association, American Fuel & Petrochemical Manufacturers, American Petroleum Institute, Business Roundtable, European Chemistry Industry Council (CEFIC), Flexible Packaging Association, Change Chemistry, International Council on Chemical Associations (ICCA), Louisiana Chemical Association, National Association of Manufacturers, Together for Sustainability (TfS), Plastics Europe, Texas Chemical Council, U.S. Chamber of Commerce, Water Action Hub (by CEO Water Mandate), World Environment Center, World Economic Forum (WEF), World Plastics Council

(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

Yes

☑ 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

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Climate and Policy Website Paris Support_2026 Submission.docx

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

Select from:

☑ Yes, my organization is registered

(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: Dow France ID number: 552012791

(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 to both existing regulatory systems, as well as areas of the world with potential future regulations, 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 corporate leadership for Government Affairs, Energy & Climate, and Sustainability are directly involved in these actions and ensure alignment of government engagement and public affairs 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 the Company does business. Dow makes available its top public policy priorities globally, and by geographic region, at: https://corporate.dow.com/en-us/about-dow/company/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.)
☑ Carbon offsets
☑ Carbon taxes
☑ Emissions trading schemes
☑ Subsidies for low-carbon, non-renewable energy projects
☑ Subsidies on infrastructure

(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 takes seriously its ability to meet its commitments (of being carbon neutral by 2050 (Scope 1, 2, 3 plus product benefits). The Company has also set a medium-term goal to reduce net annual GHG emissions by 5 million metric tons by 2030 versus its 2020 baseline (15% reduction), while enabling business growth, will require effective management of energy consumption and the implementation of new technologies. In addition, Dow 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 for being carbon neutral by 2050 (Scope 1, 2, 3 plus product benefits). The Company has also set a medium-term goal to reduce net annual GHG emissions by 5 million metric tons by 2030 versus its 2020 baseline (15% reduction). These policy focus areas are critical to Dow's success in achieving its 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 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 the company does business. https://corporate.dow.com/en-us/about-Dow/company/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 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 for being carbon neutral by 2050 (Scope 1, 2, 3 plus product benefits). The Company has also set a medium-term goal to reduce net annual GHG emissions by 5 million metric tons by 2030 versus its 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.

(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 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 sustainability. Dow supports policies that incentivize recycled content and recycling technology innovation, and well-designed Extended Producer Responsibility that can drive circularity. Dow makes available its top public policy priorities at: https://corporate.dow.com/en-us/about-dow/company/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 circular economy policies that support innovation and promote advanced/chemical recycling and other recycling technologies to resolve the issue of hard-to-recycle substances in products. 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 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).

(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 driving circularity at meaningful scale – supporting customers and strengthening our long-term competitiveness as circular solutions become integral to markets and regulation. We have built capability and delivered measurable progress through partnerships, investments, and commercial engagement across

mechanical, advanced, and renewable solutions, with commercialization of circular and renewable solutions increasing annually since 2023. Dow initially set a target to deliver 3 million metric tons of circular and renewable solutions annually by 2030. Our long-term intention to deliver this volume remains. However, near-term delivery is governed by system readiness, including market conditions, policy progress and technology advancement. Dow is actively managing how and when to scale these solutions as circular markets mature. In order to deliver credible environmental impact and long-term economic value, we align supply deployment with confirmed demand, progression of growth across circularity solution options and allocate capital with discipline. Accordingly, we are establishing a 2030 milestone of 500 kilotons (KT) of circular and renewable solutions commercialized annually to anchor disciplined execution under current conditions, while preserving flexibility to accelerate as enabling conditions strengthen. Dow believes that public policy will be a critical enabler of successfully establishing a circular economy. Smart policies, as well as partnerships, can help drive innovation, and accelerate adoption and expansion of advanced recycling to complement traditional recycling.

(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 international trade agreements. Dow makes available our top public policy priorities globally, and by geographic region, at: https://corporate.dow.com/en us/about-dow/company/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

(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

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

(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 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 its top public policy priorities globally, and by geographic region, at: https://corporate.dow.com/en-us/about-dow/company/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 more sustainable energy. Advanced small modular reactors offer the advantage of baseload replacement and renewable supplements and can alleviate intermittent capacity issues due to the nature of renewable power. Advanced small modular nuclear technology is going to be a critical tool for Dow's path to zero-carbon emissions and its ability to drive growth by delivering low-carbon products to customers. Technologies that are still under commercial development, such as hydrogen and natural gas connected with carbon capture, will also be required for the low carbon energy transition.

(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 has set an ambitious target for being carbon neutral by 2050 (Scope 1, 2, 3 plus product benefits). The company has also set a medium-term goal to reduce net annual GHG emissions by 5 million metric tons by 2030 versus its 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 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 its top public policy priorities globally, and by geographic region, at: https://corporate.dow.com/en-us/about-dow/company/public-policy.html

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

Select all that apply

☑ Water

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

Other

☑ Other, please specify :Transport infrastructure/supply chain

(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

☑ 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 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 connecting Dow’s raw materials and finished product supply chains requires data-driven solutions that most efficiently and least impactfully improve the capabilities and resilience of the Company’s 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:

☑ 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

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(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 reductions in greenhouse gas (GHG) emissions and addressing climate change. The plan is built around three imperatives – developing and deploying clean manufacturing technologies and promoting the adoption of emissions-reducing solutions. 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 Chemical Management; Energy, Climate, Environment and Sustainability Committee; Trade and the Transportation and Distribution Committee. 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)

2,514,888

(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 the Company 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 its dues or contributions that are used for lobbying expenses and political expenditures. Dow includes this information in the aggregate in its 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, and they have changed their 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)

92,961

(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 the Company 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 its dues or contributions that are used for lobbying expenses and political expenditures. Dow includes this information in the aggregate in its 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)

(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 1,200 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 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)

713,658

(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 the Company 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 (IETA)

(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 programs and UN FCCC carbon trading mechanisms). They also promote linked carbon pricing systems as a valuable means of channeling 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)

34,532

(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. C2ES believes a range of solutions including market-based approaches and other complementary policies will be critical to achieve each of these goals. C2ES also believes 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)

40,000

(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) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(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

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☑ GRI

☑ TCFD

☑ TNFD

☑ Other, please specify :Greenhouse Gas (GHG) Protocol, Sustainability Accounting Standards Board (SASB), and United Nations Sustainable Development Goals (SDGs)

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Risks & Opportunities

☑ Water-related targets

☑ Value chain engagement

☑ Water accounting figures

☑ Water pollution indicators

☑ Greenhouse gas emissions figures

☑ Content of environmental policies

☑ Deforestation and conversion footprint

☑ Forest-related targets

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Climate-related targets

(4.12.1.7) Page/section reference

GRI Disclosures can be found on pages 29-81, Greenhouse Gas (GHG) Protocol Disclosures on page 102-107, TCFD and TNFD Disclosures on page 109-120, SASB Disclosures on page 120-122, and United Nations Sustainable Development Goals on page 123

(4.12.1.8) Attach the relevant publication

Dow 2025 INtersections Progress Report.pdf

(4.12.1.9) Comment

See attachment for additional details.

Row 2

(4.12.1.1) Publication

Select from:

☑ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☑ GRI

☑ TNFD

☑ Other, please specify :Greenhouse Gas (GHG) Protocol

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Content of environmental policies

☑ Governance
☑ Dependencies & Impacts
☑ Risks & Opportunities
☑ Strategy

(4.12.1.7) Page/section reference

Commitment to sustainability pages 16-17, Environmental Policy on pages 57-58, and Climate Related Risks and Opportunities and dependencies and impacts pages 60-64.

(4.12.1.8) Attach the relevant publication

Dow 10K 2025.pdf

(4.12.1.9) Comment

See attachment for additional details.

Row 3

(4.12.1.1) Publication

Select from:
☑ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:
☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply
☑ TNFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply
☑ Forests

(4.12.1.5) Status of the publication

Select from:
☑ Complete

(4.12.1.6) Content elements

Select all that apply
☑ Dependencies & Impacts

☑ Risks & Opportunities

☑ Strategy

(4.12.1.7) Page/section reference

Commitment to forest-related activities page 17, Environmental Policy on page 57-58, and Related Risks and Opportunities and dependencies and impacts pages 60-64. Additional Detail: Dow's land-use policies include land-use transactions that are focused on habitat restoration and management, an increasingly important contribution to the ecosystems surrounding current and former sites, such as the sustainable forest stewardship management approach tied to wood and charcoal supply.

(4.12.1.8) Attach the relevant publication

Dow 10K 2025.pdf

(4.12.1.9) 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 ~1.5C in line with the 2015 Paris Agreement. The NZE scenario further contemplates the achievement of related UN Sustainable Development Goals, 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 Dow's 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 always ensuring the security of fuel and electricity supplies, 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 locations, projection of different types 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 prices, 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° degree 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

2025

(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-making process that values nature and natural capital through projects that benefit both the company and ecosystems. For materials from forests, Dow analyzed a 14-year eucalyptus plantation cycle (7yrs X 2), structuring contracts and business models to guarantee the availability and competitiveness of woodchips and charcoal used in its Silicon Metal operations. The Company also evaluated market trends in eucalyptus plantation investments and timber consumption. Based on the availability and price assumptions Dow defined its 10yr and 15yr supply matrix. Dow also allocates >$300K USD yearly to its compliance/audit program. The investment plan also includes social and ecosystem protection projects, such as Project Yba ($320K USD invested) and "Reforestation, Carbon Capture and Social Development on the Atlantic Forest" ($300K USD invested). Future changes in regulatory framework have the potential to add uncertainties. 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 its 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, Dow ran five global circulation models (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). Dow displays the median of the 5 GCMs for each scenario.

(5.1.1.11) Rationale for choice of scenario

Aqueduct 4.0 is recommended by the CEO Water Mandate Water Resilience Coalition and widely used among its members, making it a foundational tool for identifying priority sites. It includes the following scenarios: 1) SSP1-2.6: This “optimistic” scenario 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. 2) SSP3-7.0: This "business as usual" scenario

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. 3) SSP5-8.5: This "pessimistic" scenario 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 (GCMs) For each scenario, Dow 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). Dow displays the median of the 5 GCMs for each scenario. Source: Aqueduct 4.0. 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:

☑ 2.0ºC - 2.4ºC

(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 locations, and projection of different types 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 prices, 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-degree C.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:
☑ SSP2

(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:
☑ 2.0°C - 2.4°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 to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, drought, flood, heat waves, cold waves, tropical cyclones, wildfires and landslide and sea level rise. Parameters: S&P utilized climate modelling datasets and hazard models combined with Dow's asset locations to quantify the potential exposure. Assumptions: The SSP2-4.5 scenario assumes radiative forcing of 4.5 W/m2 in the year 2100. SSP2-4.5 is a middle-of-the-road pathway in which emissions generally continue near current levels until mid-century and then decline, but do not reach net zero by 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, CMIP6 multi-model average, NOAA, NASHIM (North Atlantic Stochastic Hurricane Model), Climate Central, S&P analysis.

(5.1.1.11) Rationale for choice of scenario

Climate scenario analysis helped Dow understand the impact of identified risks and opportunities under an intermediate SSP2-4.5 pathway and supports resilience planning across a plausible middle-of-the-road climate future.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP5

(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 to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, drought, flood, heat waves, cold waves, tropical cyclones, wildfires, landslide. Parameters: S&P utilized climate modelling datasets and hazard models combined with Dow's asset locations to quantify the potential exposure. Assumptions: The SSP5-8.5 scenario assumes radiative forcing of 8.5 W/m2 in the year 2100. SSP5-8.5 is a very high emissions pathway characterized by energy- and resource-intensive development with continued growth in fossil fuel use and emissions through the century, representing a high-end physical risk case. 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, CMIP6 multi-model average, NOAA, NASHIM, Climate Central, S&P analysis.

(5.1.1.11) Rationale for choice of scenario

Climate scenario analysis helped Dow understand the impact of identified risks and opportunities under a high-end SSP5-8.5 pathway and supports resilience planning against a severe physical climate risk future.

Water

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:
☑ SSP5

(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:

☑ 4.0ºC 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 Dow water experts using S&P Global's updated physical risk methodology. 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 financial risk across Dow assets. This step was used to help define priority sites with respect to water-related physical risk, including water stress, flood and heat-related impacts that influence water availability and cooling reliability. The following databases were used: water stress and flood – WRI Aqueduct 3.0; heatwave, cold wave and wildfire – CMIP6 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 relevant to represent a range of possible climate futures in the water analysis. The high climate change scenario, SSP5-8.5, represents a very high emissions pathway with continued fossil fuel use and is used as the upper-bound physical risk case, associated with warming of 4°C and above by 2100. The intermediate scenario, SSP2-4.5, reflects a middle-of-the-road pathway with more moderate warming outcomes and is used to assess a plausible central case. Together these scenarios help Dow evaluate potential water-related risks across a range of future climate conditions and support resilience planning for both moderate and high-end physical risk outcomes.

(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 influence of the scenario analysis on the selected business processes

Dow uses climate-related scenario analysis to support long-term value creation, identify risks and opportunities, and assess the resilience of its business model and strategy. These analyses challenge business-as-usual assumptions and inform risk and opportunity identification, assessment and management, while strengthening the Company's decarbonize & growth strategy. To ensure resilience, Dow evaluates both physical and transitional risk scenarios. Dow selected climate scenarios relevant to both physical and transition risks to cover a range of assumptions and build resiliency for varied outcomes. Transition Risk: Dow utilized two scenarios to assess strategy and exposure to transition risk: 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 example 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. Another identified risk is an increase in carbon tax burden for emissions-related activities. To understand the magnitude of its potential impact Dow used the 2030 CO2 projection prices in the IEA STEPS and IEA NZE scenarios. The IEA STEPS 2030 carbon price projection was $120/t CO2 for EU adding a potential impact of $0.1 billion additional regulatory cost in Europe (see question 3.1.1). The impact of this risk in the IEA NZE scenario resulted in higher potential regulatory costs. Action: Dow has outlined a multi-generational plan to use recycled feedstocks, clean hydrogen, turbine electrification and other breakthrough technologies to reduce CO2 emissions and keep waste out of the environment for the Terneuzen site. This 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 by replacing end-of-life assets with high-efficiency, low-carbon assets. 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, water and nature, and improved reliability of operations. Dow expects to invest an average of $1 billion per year across the economic cycle to decarbonize assets in a phased approach while growing capacity, aligning capital deployment with market conditions and subject to project return criteria. Dow's downstream businesses view all scenarios as opportunities to develop solutions that help customers achieve their climate goals. These include packaging solutions that reduce food waste and improve resource efficiency, mobility solutions that support transportation electrification, and applications that improve building energy efficiency. To understand the potential impact on mobility-related revenue, Dow used electric light-duty vehicle sales projections from the IEA STEPS and NZE scenarios. In 2025, Dow's MobilityScience™ team partnered with Gruppo Fiori to advance a process that recovers polyurethane foam from end-of-life vehicles without disassembly, enabling chemical recycling and reintegration into new applications and supporting scalable circular solutions for the automotive industry. To evaluate physical risks, Dow partnered with S&P Global to assess the Company's exposure based on the geographic location of its manufacturing operations. The assessment examined water stress, flooding, heat waves, cold waves, hurricanes, wildfires, and sea level rise. Using a 2020 baseline, the analysis evaluated medium-term (2030) and long-term (2050) risks under climate scenarios aligned with SSP2-4.5 and SSP5-8.5.

Results are incorporated into Dow's long-term manufacturing site assessments and capital approval process. The updated CMIP6-based analysis identified heat stress as an emerging risk, particularly at Gulf Coast manufacturing sites, where sustained high temperatures may affect workforce safety, cooling efficiency, and operational reliability over longer time horizons.

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 influence of the scenario analysis on the selected business processes

Dow's scenario analysis resulted in the development of forest-related targets: no sourcing of illegally produced and/or traded forest risk commodities; no net 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; constantly working towards Forest Stewardship Council (FSC) certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil. Dow audits all raw material suppliers to avoid illegal deforestation and ensure FSC certification on its own lands. Dow is committed to no net 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:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

To ensure its processes and plans are resilient, Dow uses climate-related scenarios to assess physical risk tied to water including the following climate hazard indicators that influence water-related resilience: water stress, drought, flood, heatwave, cold wave, Tropical cyclone and hurricane, wildfire and sea level rise. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of the Company and is built with the known synergies between the decarbonize & grow strategy and the Water & Nature strategy. Dow selected several climate scenarios relevant for water risks to cover a range of assumptions and to build resiliency for a variety of outcomes in its strategy. Dow's water scenario analysis was completed by a team of subject matter experts across Dow including water experts, energy market experts, carbon emissions experts and others. Scenarios were developed internally in 2025 and further refined with S&P Global in 2026. The scenarios cover a temperature range from intermediate warming to 4°C and above of global warming. 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 climate pathways including SSP2-4.5 and SSP5-8.5. These pathways represent different potential greenhouse gas concentration and warming trajectories. Results are incorporated into Dow's long-term corporate strategy and business processes including capital allocation. The climate-related scenarios assessing both physical and transition risks identified high exposure to water dependence at 20 sites, with two sites facing substantive physical risk: Freeport and Terneuzen. Other lower exposure risks identified included wildfires, cold waves and heatwaves, flooding and sea level rise as an element of tropical cyclone. Water is indispensable for all Dow sites as it is required for production processes such as steam crackers and for cooling chemical processes. Therefore, water is defined as Dow's largest dependency on nature. Dow's business strategy is influenced by the results of the water scenario analysis. In response to these findings, in May 2024, Dow introduced its Water & Nature strategy which reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation. The strategy broadens the number of sites from six key water stress sites, as defined previously, to the top 20 sites' water dependencies, impacts, risks and opportunities. 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, enabling them to withstand unpredictable conditions, such as drought, sea level rise, flooding and heat-related impacts on water availability and cooling reliability. The targets defined in Dow's Water & 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; and by 2050, Dow will partner to conserve 50,000 acres of habitat and its top 20 water-dependent sites will be water-resilient. Demonstrating progress and action, in 2024, the decarbonization plan for Dow's Alberta site identified the need for additional water. The site design was updated to include advanced treatment of water to maximize water recycling opportunities of all water sources - upstream, direct manufacturing and downstream. In Freeport, the scenario analysis was a key element to support the investment in Freeport Harris Reservoir expansion. 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 resilience. 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.

(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 drive long-term value creation and growth for Dow. These evaluations serve as insights a catalyst for the Company's decarbonize & grow strategy (Dow's climate transition plan), a science-based approach that combines phased decarbonization with investments in new products, technologies and processes to meet growing customer demand and contribute to a low-carbon future. The strategy is supported by a detailed investment plan and roadmap to achieve Dow's 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, and 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 expects to invest an average of $1 billion per year across the economic cycle to decarbonize assets in a phased approach while growing capacity, aligning capital deployment with market conditions and subject to project return criteria. 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 on 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.

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

Select from:

☑ We have a different feedback mechanism in place

(5.2.11) 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 70 percent of outstanding shares of common stock of the Company. The Board and management team carefully consider the feedback from these interactions and all stakeholders when reviewing climate-based strategies and priorities that are disclosed in Dow's Proxy, investor day materials, 10-K, latest 10-Q and INtersections Report. After every quarterly earnings release, Dow's CEO, CFO, COO 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 its approach and progress against GHG reduction targets, on an annual basis in its 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 investor events, Dow outlines its effort to achieve 2050 objectives while meeting its 2030 reduction targets as well as the various programs to develop sustainable products in each of its end markets. Stockholders and other parties interested in communicating directly with the Board may do so in writing in care of the Secretary of Dow or directors@dow.com.

(5.2.12) Frequency of feedback collection

Select from:

☑ More frequently than annually

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

Dow's strategy to create long-term value by advancing growth opportunities and managing risks is driven in part through its decarbonize & grow approach: - Optimizing Manufacturing Facilities and Processes: From 2020-2050, Dow expects to invest an average of $1 billion per year across the economic cycle to decarbonize assets in a phased approach while growing capacity, aligning capital deployment with market conditions and subject to project return criteria. - Increasing Clean Energy and Steam: Dow continues to invest in cost-efficient clean energy, including wind, solar, biomass, hydropower and advanced nuclear technologies. - Developing Next Generation, Low-Carbon Manufacturing Technologies: Dow is investing in longer-term, future-focused manufacturing technologies critical to decarbonizing operations. - 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 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 strategy. Scenarios are used to evaluate both physical and transition risks.

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

Examples of 2025 progress: Optimizing manufacturing facilities and processes—Dow continued advancing the world's first net-zero Scope 1 and 2 emissions integrated ethylene cracker and derivatives facility at Fort Saskatchewan, Alberta, while adjusting timing to align capital deployment with market conditions and long-term value creation; across its global operations, the company delivered efficiency improvements, including optimizing steam consumption at its Tarragona, Spain site to reduce high-pressure steam use while maintaining reliability, and deploying innovative process technology at its coatings facility in Songjiang, China that delivered an approximately 6% reduction in hourly NOx concentrations, improving operating conditions and lowering GHG emissions. Investing in transformative, next-generation manufacturing technologies—Dow reached a key milestone in advanced nuclear deployment by submitting a construction permit application with partner X-energy to the U.S. Nuclear Regulatory Commission for small modular nuclear technology at its Seadrift, Texas site, replacing end-of-life energy and steam assets with safe, reliable, low-GHG-emissions power, while progressing its decarbonization roadmap through new manufacturing technologies and carbon capture pathways. Increasing

Dow's use of clean energy and steam—Dow maintained its position as a leading clean energy user by sourcing more than 50% of purchased electricity from renewables supported by over 1,000 MW of installed capacity globally, and achieved a milestone in 2025 by powering all nine Dow sites in Brazil with 100% renewable electricity through long-term wind and solar agreements and self-generation, while continuing to expand its clean energy portfolio. Building a value-generating Scope 3 decarbonization pathway—Dow continued to scale its Carbon Footprint Ledger (CFL) methodology, which is aligned with GHG Protocol and TfS guidance and supported by third-party assurance, and advanced value chain decarbonization through partnerships, including finalizing and executing a long-term commercial agreement with Procter & Gamble with first shipments of low-carbon materials delivered in October 2025, alongside ongoing collaboration across TfS and supplier engagement initiatives to enhance transparency and enable upstream and downstream emissions reductions. Developing low-GHG-emissions products and services—Dow expanded its Decarbia™ portfolio and introduced multiple lower-carbon solutions, including elastomers made with low-carbon feedstocks and renewable electricity used in Henkel applications to achieve a 20–40% reduction in product carbon footprint, the launch of lower-carbon WALOCEL™ cellulose ethers supported by verified life cycle assessments, and new carbon-neutral DOWSIL™ silicone elastomer blends enabled by decarbonized feedstocks, demonstrating progress in delivering commercially viable, independently validated low-carbon products that support customer decarbonization goals.

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

066-00551-01-2025-progress-report[1].pdf

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

Select all that apply

☑ Forests

☑ Plastics

☑ Water

☑ Biodiversity

(5.2.17) 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 Water & Nature strategy. 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 largest dependency on nature. 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: - Dow is committed to increase Forest Stewardship Council (FSC) certification for wood used in production processes to 100% by 2030. - By 2030, Dow aims to commercialize 500 kilotons (KT) of circular and renewable solutions annually. To do this, Dow will develop industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand. - 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. -By 2025, Reduce freshwater intake intensity at our key water stressed sites by 20%. - 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, Dow will implement climate-resilient safe water, sanitation, and hygiene (WASH) for all employees in all Dow facilities. - By 2035, Dow aims to achieve zero annual water-related incidents causing harm to aquatic or land-based wildlife at all Dow-operated facilities. - 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

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☑ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

Adaptation is part of Dow's overall climate transition plan, including Dow's Water & Nature strategy and targets as key adaptation objectives. The strategy includes actions and commitments to mitigate physical risks, strengthen site resilience, address watershed dynamics, consider suppliers' water and land footprints, and enable healthier ecosystems through Dow's products. Dow aims to build water resilience at its most water-dependent sites, support better water stewardship for surrounding communities, and advance habitat conservation. Collaborative action is essential to create resilient watersheds and healthy ecosystems. Dow works with organizations that share its values to make a lasting impact in communities. Its approach focuses on three areas: sustainably managing site footprints, engaging the supply chain, and innovating with customers and value chain partners. Dow's targets include implementing a robust land management strategy by 2030, developing water stewardship plans for its top 20 water-dependent sites, making 10 of those sites water-resilient, establishing water stewardship plans for all sites by 2035, providing climate-resilient safe water, sanitation and hygiene for all employees at Dow facilities, and partnering to conserve 50,000 acres of habitat by 2050 while making its top 20 water-dependent sites water-resilient. In 2025, Dow evaluated five sites across North and Latin America, including Querétaro, Mexico, and four of its top water-dependent sites: Aratu, Brazil, and Deer Park, Seadrift and Midland in the United States. Dow also collaborated with Mexican NGO Naturalia, through United Way, to support recovery and conservation of the endangered Mexican jaguar. The project uses stone gabions and native agave replanting to protect critical habitats and restore ecosystems. Improved water availability, water quality and biodiversity support healthier jaguar populations, which help sustain ecosystems across their roaming range. Adaptation efforts support Dow's organizational strategy by mitigating physical risks and building resilience. In addition, Dow's downstream businesses view climate-related solutions as opportunities, including products that help customers meet climate goals through mitigation or adaptation. While not explicitly tied to specific national adaptation plans, the strategy is strongly aligned with global climate adaptation frameworks, positioning Dow to manage physical risks while maintaining competitiveness.

(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

☑ Physical risks

☑ Transition 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- and water-related risks and opportunities have informed Dow's strategy across all planning horizons (short: 0–5 years; medium: 5–10 years; long: 10+ years). Dow takes a holistic approach to climate, encompassing both mitigation (GHG emissions reduction) and adaptation (water and nature resilience), ensuring alignment of portfolio, capital allocation, and innovation with a low-carbon, resource-constrained future. Dow's products often enable downstream GHG emission reductions that exceed the footprint of their manufacture. Accordingly, the Company prioritizes R&D and capital investments in low-carbon and circular solutions, while evaluating portfolio resilience under multiple climate scenarios. Climate transition creates opportunities across end markets, including packaging that reduces food waste, building envelope materials that improve energy efficiency, and mobility solutions that support electrification. Dow sees significant growth potential in mobility, where the shift to electric and hybrid vehicles requires advanced, high-performance materials. Through its MobilityScience™ platform, Dow integrates customer needs with its broad chemistry portfolio (e.g., polyethylene, polyolefins, polyurethanes, acrylics, and silicones) to support decarbonization. Strategic partnerships and targeted capacity expansions further position the Company to capture this transition. In parallel, Dow is embedding water and nature resilience into strategy by transitioning toward more water-advantaged chemistries, improving asset efficiency, and considering basin-level constraints. Portfolio and capital decisions increasingly incorporate water availability, discharge impacts, and long-term climate variability. For example, the planned retirement of higher water-intensity assets in Freeport, Texas supports a shift toward higher-value, lower water-intensity production. Dow is advancing the use of bio-based raw materials with a strong emphasis on life cycle thinking to ensure all environmental aspects and potential trade-offs are fully evaluated, including impacts on GHG emissions, water, land use, and biodiversity. This approach helps avoid burden shifting while delivering net environmental benefit. For example, Dow develops products that reduce water impact, such as easy-rinse technologies and ACUSOL™ Prime 2 Polymer, an award-winning, high bio-based dispersant for automatic dishwashing that meets OECD 301F criteria for ultimate biodegradability, supporting effective breakdown in water systems and environmentally informed formulations. Overall, integrating climate mitigation and adaptation with water and nature resilience enables Dow to manage risk, capture growth opportunities, and strengthen long-term portfolio resilience.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition 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, water and forest 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 these risks. Dow's Water & Nature strategy expands its Protect the Climate targets to include a focus on water and nature impacts within Dow's value chain. Dow recognizes 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 across scopes 1+2+3+Product Benefits by 2050, which includes Scope 3 value chain-related emissions. Similarly, Dow's water and nature goal stipulates the need to engage the entire supply chain, working to reduce the demand and impact on water and nature ecosystems. Dow's relationships with upstream value chain partners are governed by our internal procurement policy and our external-facing Supplier Code of Business Conduct. These frameworks establish both mandatory requirements and best practices that Dow's procurement professionals and suppliers must follow. This ensures all parties remain aligned with the latest expectations and industry-leading practices. Collaboration with its partners along the entire value chain is key to lowering Scope 3 carbon emissions and achieving Dow's water and nature goals. For example, Dow collaborates 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, Dow expects to decarbonize Scope 3 incrementally, aiming to achieve its 2050 target. In water resiliency, Dow recognizes the need to work across the entire watershed. For example, in Freeport, Texas, Dow is collaborating with communities and water authorities to improve water availability by expanding reservoir capacity. For forest related activities at Dow's manufacturing facilities in Brazil, to avoid production disruption, compliance, or reputational risks and to ensure that Dow's operations can receive timber commodities, 100% of charcoal and woodchip suppliers are required to be compliant with legislation (i.e., 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 100% Forest Stewardship Council (FSC) certification by 2030. In 2025, Dow reached 38% FSC certification.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition 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-, water-, and nature-related risks and opportunities directly shape Dow's R&D investment strategy across all planning horizons (short: 0–5 years; medium: 5–10 years; long: 10+ years). Dow takes a holistic approach to climate, encompassing both mitigation (decarbonization) and adaptation (water and nature resilience), ensuring innovation captures environmental opportunities while managing trade-offs and risks. Dow's R&D portfolio is systematically assessed against defined sustainability criteria to: ensure safe and reliable operations; advance a circular economy; innovate for safer materials; mitigate climate change through decarbonization; and adapt to climate change through water and nature resilience. A formalized approach documents the primary alignment of each innovation project to these priorities, supported by training, governance, and review/approval processes, as well as an annual evaluation to drive continuous improvement (in place since 2020). Scenario analysis is embedded within R&D prioritization to identify breakthrough technologies under different climate pathways aligned with limiting warming to well below 2°C. These analyses also incorporate water availability, watershed health, and discharge impacts, recognizing interdependencies between decarbonization, water use, and broader environmental considerations, including land use and nature. Dow is advancing multiple technology pathways to reduce emissions from its most energy- and carbon-intensive assets. For example, ethylene steam crackers—central to Dow's portfolio—are being reimagined through electrification. Dow has constructed and energized an electric furnace (e-furnace) test unit, a key milestone in validating the replacement of fossil-based combustion with clean electricity and de-risking future scale-up investments. In parallel, Dow is investing in technologies to enable decarbonized chemical production, including plans in progress for a commercial facility in Alberta, Canada. This includes the use of innovative carbon capture technologies.. Recognizing that decarbonization pathways can increase water demand, Dow integrates GHG and water modeling within R&D to identify solutions that optimize both emissions reduction and water efficiency, avoiding burden shifting and ensuring balanced outcomes across climate, water, and nature. Overall, embedding environmental risks and opportunities into R&D governance and portfolio management enables Dow to accelerate innovation, manage systemic trade-offs, and deliver resilient, sustainability-aligned growth.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition 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-, water-, and nature-related risks and opportunities directly shape Dow's operational strategy across all planning horizons (short: 0–5 years; medium: 5–10 years; long: 10+ years), encompassing both climate mitigation (GHG reduction) and adaptation (water and nature resilience). Dow has established climate targets to mitigate transition risks, including reducing Scope 1 and 2 emissions by 5 million metric tons by 2030 (from a 2020 baseline) and achieving carbon neutrality by 2050 (Scopes 1, 2, and 3 plus product benefits). Operational decisions and investments are evaluated holistically across key environmental metrics, including GHG emissions, emissions to air and water, freshwater withdrawal, and land use. These are reinforced through Dow's "World Leading Operations" goals, driving reductions in freshwater intake intensity, waste intensity, and emissions. A key transition risk is increasing carbon pricing in jurisdictions where Dow operates (e.g., EU ETS). To manage this exposure, Dow prioritizes cost-effective decarbonization through energy efficiency, process optimization, and lower-carbon technologies. Dow is investing in transformational assets to capture low-carbon opportunities. The Fort Saskatchewan Path2Zero project (Alberta, Canada) will establish the world's first net-zero Scope 1 and 2 emissions integrated ethylene cracker, expected to eliminate ~1 million metric tons of CO_2e annually and decarbonize ~20% of ethylene capacity. Operational strategy also integrates water and nature resilience, recognizing physical climate risks—particularly water stress, identified as Dow's top climate-related physical risk. To mitigate this, Dow is advancing infrastructure and basin-level solutions, including the Harris Reservoir expansion, which enhances raw water storage capacity and improves supply reliability under drought and climate variability. This investment strengthens operational continuity at water-stressed sites and reduces vulnerability to extreme weather. Additional actions include a new water treatment facility at Min-Hsiung (2025) to improve discharge quality and resilience, and "double-win" projects such as the Plaquemine energy modernization, which reduces both GHG emissions and freshwater withdrawals by replacing once-through cooling with closed-loop air-cooled systems. Recognizing that some decarbonization pathways may increase water demand, Dow integrates GHG and water optimization into operational planning to avoid burden shifting and ensure balanced outcomes across climate, water, and nature. Overall, embedding environmental risks and opportunities into operations enables Dow to reduce costs, strengthen resilience, and position its assets competitively in a low-carbon, water-constrained future.

(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

☑ Physical risks

☑ Transition 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. Risks and opportunities have influenced Dow's financial planning by shaping the Company's capital allocation strategy. One climate-related risk for Dow is related to carbon emission pricing regulation. If carbon emission prices rise significantly in the jurisdictions where the Company operates, it could impact Dow's cost to operate compared to competitors. Dow must ensure the potential for rising emission costs is considered in its 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. Dow has an internally defined price on carbon that is incorporated in the business process plan and in its long-term division capital allocation process. The Company maintains a 20-year carbon price forecast for all jurisdictions in which it operates which is updated, at a minimum, on an annual basis. The business process plan is used in one-to-five-year decisions (short term) whereas 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. Dow's projected price on carbon emissions helps inform its decisions regarding the allocation of spending on internal and external resources dedicated to achieving these reduction objectives. Dow incorporates its projected emissions price forecast for the European Union Emissions Trading System into the project economics for its decarbonization plan in Terneuzen, The Netherlands, as well as other relevant EU facilities, and for the Alberta Technology Innovation and Emissions Reduction (TIER) regulation for its decarbonization plan 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: ☑ Yes	*Select all that apply* ☑ 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)

1,520,000,000

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

61

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

60

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

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, water and nature, and improved reliability of operations. Dow expects to invest an average of $1

billion per year across the economic cycle to decarbonize assets in a phased approach while growing capacity, aligning capital deployment with market conditions and subject to project return criteria. The Company's capital expenditures include projects that support decarbonization, climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2025, Dow's capital expenditures were $2,479 million. Approximately $1,545 million (62%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately $1,520 million (61%) were climate-aligned capital spending. The potential impacts of climate-, water- and nature-related risks and opportunities are part of Dow's Climate and Water & Nature strategies and factored into Dow's business and financial planning.

(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: ☑ Yes	*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.*

(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

82

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

85

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

85

(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 2025, >92% of Dow's R&D Portfolio had alignment to sustainability. These projects are aligned with the following sustainability focus areas: climate protection, circular economy, and safer materials. All of which are part of our 2026 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)

-5

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

5

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

0

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

-10

(5.9.5) Please explain

Water-related CAPEX and OPEX represent the cost of response to risk, funding investments and recurring expenditures to maintain sustainable water use and mitigate operational exposure. While overall CAPEX remained relatively flat due to economic conditions, prioritized investments in water resilience at high-risk sites—such as the Harris Reservoir expansion (Freeport) and lower-water energy assets in Plaquemine—were maintained, alongside ongoing water infrastructure maintenance. OPEX remained stable and is projected to decline (-5% to -15%) as efficiency gains are realized. CAPEX is expected to fluctuate (±25%) based on timing of resilience projects. This approach reflects Dow's risk-based capital allocation, where targeted investments reduce long-term exposure and help stabilize operating costs through improved water efficiency and supply security.

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

	Use of internal pricing for this environmental externality
Carbon	*Select from:*

	Use of internal pricing for this environmental externality
	☑ Yes
Water	*Select from:* ☑ Yes
Other	*Select from:* ☑ No, and we do not plan to in the next two years

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

(5.10.1.3) Factors considered when determining the price

Select all that apply
☑ Alignment to scientific guidance
☑ Alignment with the price of a carbon tax
☑ Alignment with the price of allowances under an Emissions Trading Scheme
☑ Existing or pending legislation
☑ Scenario analysis

(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)

56

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

92

(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

(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

☑ Influence strategy and/or financial planning

☑ Drive water efficiency

☑ Identify and seize low-water impact opportunities

☑ Stress test investments

☑ Setting and/or achieving of water-related policies and targets

☑ Conduct cost-benefit analysis

☑ Incentivize consideration of water-related issues in decision making

☑ Drive water-related investment

☑ Incentivize consideration of water-related issues in risk assessment

(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

☑ Costs of transporting water

☑ Existing water tariffs legislation
☑ Costs of treating water guidance
☑ Costs of disposing water impact on business decisions
☑ Anticipated water tariffs achieve water-related targets
☑ Existing or pending
☑ Alignment to scientific
☑ Price with substantive
☑ Cost of required measures to

(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 each specific site 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 lost 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
☑ Downstream 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

Dow applies an internal water pricing approach differentiated by site-specific potential financial impacts to the business. The pricing reflects context-based factors driven by evolving environmental and social conditions, as well as company attributes related to the status and growth of manufacturing assets. Key inputs include physical watershed conditions, such as water stress encompassing both availability and quality, and alignment to scientific guidance. The approach also considers infrastructure reliability and required capital investments to maintain secure supply, along with anticipated water tariffs and projected inflation. Forward-looking elements are incorporated through scenario analysis, including potential changes in watershed governance (e.g., allocation constraints), existing or pending legislation, and the cost of measures required to meet water-related targets (e.g., treatment, reuse, or alternative sourcing). To ensure relevance, pricing is calibrated to have a substantive impact on business decisions. It also considers potential impacts on upstream water users and downstream customers, as well as the broader social cost of environmental impacts in water-stressed regions. The pricing approach is periodically monitored and evaluated to ensure it supports resilient operations, efficient water use, and long-term water stewardship.

(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

The price of water is expected to increase over time at different rates in different watersheds 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 in 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 tariffs are increasing across the globe at a rate higher than inflation, for example in Europe at 5% since 2020 and 4% in the US. To ensure financially sound and resilient operations, the economic impact of water stress risk and responses are quantified and incorporated into capital justification for improvement initiatives. This integration enables decision-makers to prioritize solutions that address environmental vulnerabilities while delivering measurable financial value.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0.04

(5.10.2.12) Maximum actual price used (currency per cubic meter)

2.2

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Operations
☑ Risk management
☑ Impact management
☑ Capital expenditure
☑ Opportunity management
☑ Value chain engagement
☑ Dependencies 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 expenditure (CAPEX) justification, project prioritization, risk management, and operational planning

(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 approach, Dow continuously evaluates its internal water price as part of business decision-making to ensure it reflects current and forward-looking site conditions. The pricing is embedded within CAPEX justification, project prioritization, risk management, and operational planning, where it is updated to capture changes in water stress, regulatory requirements, infrastructure reliability, and expected costs for sourcing, treatment, and compliance. Effectiveness is assessed based on the extent to which the pricing influences capital allocation and prioritization of water-resilient investments, including efficiency, reuse, and alternative sourcing solutions. Feedback from project implementation is used to refine assumptions and maintain a substantive impact on decision outcomes. The approach is further validated through its ability to capture a wide range of potential cost conditions. For example, the minimum price reflects untreated freshwater accessed via U.S. water rights, 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:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Smallholders	*Select from:* ☑ Yes	
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water

	Engaging with this stakeholder on environmental issues	Environmental issues covered
		☑ 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:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are classified as having substantive climate dependencies or impacts if they are in high-emission sectors, represent significant Scope 3 emissions, or operate in geographies with elevated climate risk. Dow uses data such as CDP disclosures, EcoVadis ratings, Ecoinvent emissions factors, and risk screenings to assess emissions intensity, reduction targets, ESG risks, and climate governance.

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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

☑ Dependence on ecosystem services/environmental assets

☑ Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are considered to have substantive forest-related impacts if they source or trade in commodities linked to deforestation (e.g., palm oil or timber) or operate in high-risk geographies. Dow evaluates these suppliers through CDP Forest disclosures, Ecovadis ratings, and risk screening tools to assess traceability, certification, and deforestation-free commitments.

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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 pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are flagged for substantive water dependencies or impacts if they operate in water-stressed regions or use water-intensive processes. Dow uses CDP Water disclosures, EcoVadis ratings, life cycle assessment, and geographic risk mapping to assess water withdrawal, water pollution, and water stewardship strategies, prioritizing suppliers with high operational or basin-level water risks.

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are classified as having substantive plastic-related impacts if they manufacture, convert, or transport significant volumes of plastic materials or packaging. Dow evaluates these suppliers through CDP disclosures, EcoVadis ratings, risk screenings, and Operation Clean Sweep reporting, focusing on circularity strategies, recycled content, and plastics management.

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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
☑ Material sourcing
☑ Product lifecycle
☑ Business risk mitigation
☑ Strategic status of suppliers
☑ Supplier performance improvement
☑ 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. The Company prioritizes 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 engaging suppliers representing more than 80% of Dow's upstream Scope 3 categories. This ensures engagement efforts are concentrated where they can have the most significant impact on Dow's 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
☑ Material sourcing
☑ Procurement spend

☑ Regulatory compliance
☑ Business risk mitigation
☑ Strategic status of suppliers
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests

(5.11.2.4) Please explain

Dow's approach to supplier engagement on forest-related topics is systematic and multi-faceted. The Company prioritizes suppliers based on a set of key criteria including the types of materials and products they supply to Dow. Additionally, the supplier's sector is assessed 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, Dow considers the regulatory landscape in which the supplier operates, as this can significantly influence forest-related practices. Dow also evaluates the financial spend with the supplier, as it indicates the scale of its 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
☑ Material sourcing
☑ Procurement spend
☑ Regulatory compliance
☑ Business risk mitigation
☑ Strategic status of suppliers
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

Dow's strategy for supplier engagement on water-related issues is data-informed. The Company employs life cycle assessment techniques to understand the water impacts and resources associated with the materials and products that Dow procures. This approach allows a holistic understanding of the water footprint of Dow's supply chain, from the extraction of raw materials to the delivery of products. Through internal assessments, Dow is able to identify water hotspots within its 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

☑ Strategic status of suppliers

(5.11.2.4) Please explain

Dow's approach to supplier engagement on plastic-related issues is two-pronged and proactive. The Company prioritizes suppliers based on the materials and packaging they provide Dow, as well as the services they offer. For suppliers providing plastic-related materials and packaging, Dow's objective is to expand circularity and reduce the use of unrecyclable plastic where possible, in line with its circularity goals. Logistics suppliers transporting plastic pellets for Dow are prioritized. The Company is committed to ensuring no pollution in its 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

All employees involved in procurement decisions at Dow must comply with Dow's purchasing policy. The policy includes environmental, social and governance topics, such as embedding sustainability metrics in procurement processes, proactively assessing suppliers' sustainability risks, and identifying collaboration opportunities to reach Dow's sustainability priorities and goals. Externally, Dow's Code of Business Conduct for Suppliers outlines expectations for vendors based on the principles of the United Nations Global Compact, including mandatory principles that must be followed and best practices that serve as a guiding direction. Not following these principles may result in different actions being adopted by Dow, including termination of current and future business

relationships. The Code is integrated into requests for proposals, tenders, contracts, purchase orders and supplier relationship management strategies. The Code stipulates mandatory requirements and best practices related to the supplier and its value chain. Suppliers are expected to proactively adopt policies to promote greater environmental responsibility; avoid harm or adverse effects to the environment; set targets to address issues related to nature, water, circularity, energy use, and the climate; and promote the efficient use of resources.

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

All employees involved in procurement decisions at Dow must comply with Dow's purchasing policy. The policy includes environmental, social and governance topics, such as embedding sustainability metrics in procurement processes, proactively assessing suppliers' sustainability risks, and identifying collaboration opportunities to reach Dow's sustainability priorities and goals. Externally, Dow's Code of Business Conduct for Suppliers outlines expectations for vendors based on the principles of the United Nations Global Compact, including mandatory principles that must be followed and best practices that serve as a guiding direction. Not following these principles may result in different actions being adopted by Dow, including termination of current and future business relationships. The Code is integrated into requests for proposals, tenders, contracts, purchase orders and supplier relationship management strategies. The Code stipulates mandatory requirements and best practices related to the supplier and its value chain. Suppliers are expected to proactively adopt policies to promote greater environmental responsibility; avoid harm or adverse effects to the environment; set targets to address issues related to nature, water, circularity, energy use, and the climate; and promote the efficient use of resources.

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

All employees involved in procurement decisions at Dow must comply with Dow's purchasing policy. The policy includes environmental, social and governance topics, such as embedding sustainability metrics in procurement

processes, proactively assessing suppliers' sustainability risks, and identifying collaboration opportunities to reach Dow's sustainability priorities and goals. Externally, Dow's Code of Business Conduct for Suppliers outlines expectations for vendors based on the principles of the United Nations Global Compact, including mandatory principles that must be followed and best practices that serve as a guiding direction. Not following these principles may result in different actions being adopted by Dow, including termination of current and future business relationships. The Code is integrated into requests for proposals, tenders, contracts, purchase orders and supplier relationship management strategies. The Code stipulates mandatory requirements and best practices related to the supplier and its value chain. Suppliers are expected to proactively adopt policies to promote greater environmental responsibility; avoid harm or adverse effects to the environment; set targets to address issues related to nature, water, circularity, energy use, and the climate; and promote the efficient use of resources.

(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:

☑ Reporting against a sustainability index (e.g., DJSI, CDP etc.)

(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:
☑ 26-50%

(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:
☑ 1-25%

(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 Business Conduct for Suppliers, suppliers are encouraged to establish and publicly disclose environmental goals, strategies and performance using recognized methods and reporting platforms such as CDP and EcoVadis. In 2025, Dow continued to conduct supplier ESG due diligence and engagement through partnerships with CDP, EcoVadis and Together for Sustainability (TfS), using these mechanisms to gain visibility into supplier environmental and social performance, support alignment with regulatory requirements and Dow's supplier expectations, and identify improvement opportunities and corrective actions where needed. Dow also continued to support suppliers through ESG training, webinars, coaching and technical resources focused on climate, water, nature, human rights, inclusion and carbon accounting capability building. Dow achieved an overall EcoVadis score of 70/100, including 82/100 in sustainable procurement, placing the Company in the 83rd percentile globally, and maintained an "A" rating for CDP Supplier Engagement in 2025. [netzerocompare.com], [corporate.dow.com]

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

☑ Grievance mechanism/ Whistleblowing hotline

☑ On-site third-party audit

☑ Supplier self-assessment

☑ Off-site third-party audit

☑ Supplier scorecard or rating

(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:

☑ All suppliers compliant during the reporting period

(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 its value chain. According to Dow's Code of Conduct for Suppliers, suppliers shall adopt practices to protect or promote natural habitats and biodiversity. No net deforestation or illegal logging is tolerated. Dow 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. Dow monitors supplier risks through desktop research, supplier questionnaires, third-party audits, and site visits, ensuring compliance and promoting sustainable practices across its value chain.

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:

☑ 1-25%

(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 Business Conduct for Suppliers, suppliers are encouraged to establish and publicly disclose environmental goals, strategies and performance using recognized methods and reporting platforms. In 2025, Dow continued to conduct supplier ESG due diligence and engagement through partnerships with CDP, EcoVadis and Together for Sustainability (TfS), using these mechanisms to gain visibility into supplier environmental and social performance, support alignment with regulatory requirements and Dow's supplier expectations, and identify improvement opportunities and corrective actions where needed. Dow also continued to support suppliers through ESG training, webinars, coaching and technical resources focused on climate, water, nature, human rights, inclusion and carbon accounting capability building. Dow achieved an overall EcoVadis score of 70/100, including 82/100 in Sustainable Procurement placing the Company in the 83rd percentile globally, and maintained an "A" rating for CDP Supplier Engagement in 2025.

Forests

(5.11.6.1) Environmental requirement

Select from:

☑ Reporting against a sustainability index (e.g., DJSI, CDP etc.)

(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:

☑ 1-25%

(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 Business Conduct for Suppliers, suppliers are encouraged to establish and publicly disclose environmental goals, strategies and performance using recognized methods and reporting platforms such as CDP and EcoVadis. In 2025, Dow continued to conduct supplier ESG due diligence and engagement through partnerships with CDP, EcoVadis and Together for Sustainability (TfS), using these mechanisms to gain visibility into supplier environmental and social performance, support alignment with regulatory requirements and Dow's supplier expectations, and identify improvement opportunities and corrective actions where needed. Dow also continued to support suppliers through ESG training, webinars, coaching and technical resources focused on climate, water, nature, human rights, inclusion and carbon accounting capability building. Dow achieved an overall EcoVadis score of 70/100, including 82/100 in Sustainable Procurement placing the Company in the 83rd percentile globally, and maintained an "A" rating for CDP Supplier Engagement in 2025.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Purchasing of low-carbon or renewable energy

(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:
☑ 26-50%

(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:
☑ 1-25%

(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 develop, adopt and promote environmentally friendly technologies, such as cleaner production processes, pollution prevention measures, and renewable energy sources. Progress is measured via reporting platforms like TfS (via audits), CDP and Ecovadis.

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:
☑ 26-50%

(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:
☑ 1-25%

(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 that, upon request, suppliers will share environmental data, such as carbon, nature, water, or energy metrics, to support Dow in tracking and reaching its targets. This includes conducting an annual greenhouse gas inventory across scopes 1, 2 and 3, as well as

calculating key metrics like product carbon footprints, water use, and renewable energy uptake. Suppliers will quantify and report environmental metrics following established methodologies like the Greenhouse Gas Protocol, ISO standards, Global Logistics Emissions Council Framework, and the PACT Methodology.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Monitoring and reduction of Product Carbon Footprint (PCF)/ product life-cycle emissions

(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:

☑ 26-50%

(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:

☑ 1-25%

(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 that, upon request, suppliers will share environmental data, such as carbon, nature, water, or energy metrics, to support Dow in tracking and reaching its targets. This includes conducting an annual greenhouse gas inventory across scopes 1, 2 and 3, as well as calculating key metrics like product carbon footprints, water use, and renewable energy uptake. Suppliers will quantify and report environmental metrics following established methodologies like the Greenhouse Gas Protocol, ISO standards, Global Logistics Emissions Council Framework, and the PACT Methodology.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Provision of fully-functioning, safely managed WASH services to all employees

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ On-site third-party audit

☑ 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:

☑ 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:

☑ All suppliers compliant during the reporting period

(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, the supplier's employees must have access to clean, safe, and reasonable working conditions. Their facilities (including operations and dormitories) must be clean, healthy and safe, with adequate access to potable drinking water, sanitary facilities, fresh air, and lighting.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Implementation of emissions reduction initiatives

(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:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers 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:
☑ All suppliers compliant during the reporting period

(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 operations, products, and services. Suppliers will set near and long-term goals to address relevant issues related to climate, nature, water, energy use, and circularity in their operations and value chain. It is best practice for suppliers to set a public climate target to achieve carbon neutrality across scopes 1, 2 and 3 greenhouse gas emissions by 2050.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Regular environmental risk assessments (at least once annually)

(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:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers 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:

☑ All suppliers compliant during the reporting period

(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, suppliers will proactively identify and measure environmental risks and impacts within their production, distribution, and transportation processes. Suppliers will put environmental management policies, procedures, and accountability measures in place for issues that present significant environmental risks.

Forests

(5.11.6.1) Environmental requirement

Select from:
☑ Regular environmental risk assessments (at least once annually)

(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:
☑ 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:
☑ All suppliers compliant during the reporting period

(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, suppliers will proactively identify and measure environmental risks and impacts within their production, distribution, and transportation processes. Suppliers will put environmental management policies, procedures, and accountability measures in place for issues that present significant environmental risks.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Regular environmental risk assessments (at least once annually)

(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:

☑ 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:

☑ All suppliers compliant during the reporting period

(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, suppliers will proactively identify and measure environmental risks and impacts within their production, distribution, and transportation processes. Suppliers will put environmental management policies, procedures, and accountability measures in place for issues that present significant environmental risks.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Setting and monitoring water pollution-related targets

(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:

☑ 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:

☑ All suppliers compliant during the reporting period

(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, suppliers will take actions to track and continuously improve their environmental performance across all operations, products, and services. Suppliers will set near and long-term goals to address relevant issues related to climate, nature, water, energy use, and circularity in their operations and value chain. Upon request, suppliers will share environmental data, such as carbon, nature, water, or energy metrics, to support Dow in tracking and reaching its targets. This includes conducting an annual greenhouse gas inventory across scopes 1, 2 and 3, as well as calculating key metrics like product carbon footprints, water use, and renewable energy uptake.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Setting and monitoring water pollution-related targets

(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:

☑ 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:

☑ All suppliers compliant during the reporting period

(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, suppliers will set near and long-term goals to address relevant issues related to climate, nature, water, energy use, and circularity in their operations and value chain. Suppliers will ensure that activities within their own operations do not cause harm or adverse effects on the environment. Suppliers will establish and implement a policy (or policies) to ensure the environment is protected throughout their operations. Suppliers will ensure that their products and operations meet applicable government or international standards, whichever are more stringent. Suppliers will have systems in place to ensure safe handling, collecting, storage and disposal of waste, air emissions, and wastewater discharges. Suppliers shall not produce, use, or dispose of mercury or chemicals with Persistent Organic Pollutants (POPs) in violation of the provisions of the Minamata and Stockholm Conventions. Suppliers shall adopt practices to protect or promote natural habitats and biodiversity.

(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:
☑ 51-75%

(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

Scope 3 emissions represent the largest share of Dow's greenhouse gas footprint, with a significant portion arising from purchased raw materials, transportation, and other value-chain activities. Recognizing that many emissions occur outside its direct operations, Dow works closely with suppliers, customers, and other value-chain partners to improve emissions transparency, enhance data quality, and identify opportunities for emissions reduction. Through its Sustainable Purchasing Strategy, supplier engagement programs, ESG assessments, and sustainability-focused collaborations, Dow seeks to accelerate decarbonization across its value chain. These efforts help strengthen supplier capability, increase visibility of emission sources, support the adoption of lower-carbon solutions, and contribute to the long-term reduction of Scope 3 emissions in alignment with Dow's climate ambitions. Dow's engagement with suppliers and other value-chain partners improves greenhouse gas emissions transparency, supports collection of primary emissions data, promotes the adoption of lower-carbon materials and services, and identifies opportunities for collaborative emissions reductions. These activities enable more informed decision-making, strengthen supplier climate performance, and support progress toward reducing value-chain emissions and achieving Dow's long-term decarbonization objectives.

(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 :Dow Code of Conduct for 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:
☑ 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

(5.11.7.4) Upstream value chain coverage

Select all that apply
☑ Tier 1 suppliers
☑ Tier 2 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ 51-75%

(5.11.7.8) Number of tier 2+ suppliers engaged

8

(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 used as raw materials to produce silicon metal at Dow's manufacturing sites in Brazil. Approximately 70% of Dow's consumed 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. Dow utilizes assessment tools such as CDP and Ecovadis to evaluate high-risk suppliers, ensuring compliance with stringent environmental criteria. Furthermore, the Company engages directly with 100% of its suppliers to clearly communicate expectations and support capacity building. This comprehensive approach enables effective monitoring of potential negative impacts, reinforcing Dow's commitment to forest conservation and sustainable procurement practices. In 2025, Dow engaged with 100% of its charcoal, woodchip, and quartz suppliers through compliance programs and onsite visits. 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 change to boundary mapping is updated when required. In Minas Gerais, Brazil, the mapping of Permanent Preservation Areas (APPs) and Legal Reserves (RLs) are carried out for the Fazendas da Zona da Mata area. Dow's engagement with suppliers helps improve awareness and management of forest-related risks, promotes compliance with environmental requirements, supports responsible land-use practices, and increases transparency regarding sourcing activities. These actions contribute to reducing the risk of deforestation and habitat degradation within relevant supply chains while supporting biodiversity conservation and sustainable forest management objectives.

(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 :Dow Code of Conduct for Suppliers

(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:

☑ 51-75%

(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 have on water resources and natural ecosystems. Dow's Water & Nature strategy is designed to strengthen resilience at its sites and surrounding ecosystems in the face of challenges such as drought, flooding, and increasing water stress. The strategy includes engagement across the value chain to reduce pressure on water resources and minimize impacts on water-dependent ecosystems. Dow is uniquely positioned to apply its materials science expertise and engineering capabilities to advance water resilience and environmental stewardship. As part of this strategy, Dow actively engages suppliers to identify and mitigate water-related risks, build capability, improve environmental performance, and support shared sustainability objectives. Dow integrates sustainability considerations and supplier risk assessments into its procurement processes and works with suppliers to promote responsible water stewardship throughout the value chain. Dow's Code of Business Conduct for Suppliers, aligned with UN Global Compact principles, establishes expectations for environmental responsibility. Suppliers are expected to implement environmental management systems, identify and mitigate environmental risks, establish targets for continuous improvement, conserve resources, and integrate water management practices such as efficient water use, water recycling, and pollution prevention into their operations. The Code also includes expectations related to biodiversity protection and responsible management of environmental impacts. Suppliers in logistics and external manufacturing are expected to implement pellet loss prevention programs, such as Operation Clean Sweep, to help reduce environmental impacts on waterways and ecosystems. Upon request, suppliers may provide environmental performance data, including water, energy, carbon, and nature-related metrics, to support transparency, risk management, and progress toward Dow's sustainability goals. Through supplier engagement, sustainability assessments, environmental data collection, performance reviews, and capability-building activities, Dow seeks to improve water stewardship practices across its value chain. These efforts help increase awareness and management of water-related risks, improve water-use efficiency and recycling practice and enhance transparency of water impacts and dependencies.

(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 :Dow Code of Conduct for Suppliers

(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:

☑ Macro and microplastic leakage reduction

(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:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Dow is a pledged partner and Operation Clean Sweep (OCS) Blue Member., a program designed to prevent plastic pellet, flake and powder loss to the environment. Dow has woven OCS principles into its global management systems, requiring each plastics manufacturing, laboratory and logistics facilities to identify potential release routes and develop risk minimization plans to eliminate pellet loss. In 2023, Dow launched an internal campaign called “Every Pellet Counts,” which is intended to help the Company better understand the impact and challenges of plastic loss, and what it can do to effect significant change. Ultimately, Dow’s culture helps preserve the environment for future generations. In addition, Dow is sharing solutions to contain pellets with customers and others in the value chain. This concept is being extended to Dow’s external manufacturers and third-party logistics service providers. As an OCS Blue Member, Dow is committed to transparently reporting any unrecovered plastic release to the environment exceeding 0.5 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

(5.11.8.3) Number of smallholders engaged

100

(5.11.8.4) Effect of engagement and measures of success

Dow promotes greater environmental responsibility, reduced impacts on nature, and efficient resource use among suppliers. Through its Fomento program in Minas Gerais, Brazil, and Project Ybá in Pará, Brazil, Dow has engaged 100 smallholders, including 80 through Fomento and 20 through Project Ybá. In Minas Gerais, Dow's natural resources technical team conducts regular visits with smallholders to perform compliance audits and provide guidance on technical best practices. In 2025, Dow hosted technical workshops and continued building smallholder capacity through on-site technical and compliance visits, including support to address exposure to environmental risks. Dow also tracks environmental and social indicators and provides technical assistance to support productivity, sustainable agriculture practices and nutrient management. Fomentos are requested to share their Cadastro Ambiental Rural (CAR), and Dow validates compliance with applicable environmental legislation, including permanent preservation areas. Project Ybá is a strategic sustainability initiative that balances commercial growth with environmental conservation. In collaboration with the Peabiru Institute and The Nature Conservancy, the project promotes local community development through the commercialization of non-timber resources while supporting conservation of the Amazon Rainforest. Project Ybá 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. A local cooperative in Mamorana, formed with support from Natura, will extract and sell bioactives, such as Andiroba seeds, from these preserved areas, helping increase family incomes. Previously, 50 beehives with native stingless bees were implemented in Mamorana with a $30K investment, producing approximately 100 kg of honey in 2024, generating income benefits for the Mamorana community, and supporting biodiversity. In 2025, the project investment was US$280K.

(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:

☑ 76-99%

(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

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.

For this reason, it uses a variety of channels and approaches that span across digital, in-person, one-on-one and one-to-many interactions. 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's 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.

(5.11.9.6) Effect of engagement and measures of success

Dow's Customer Experience Index (CXi) 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 CXi performance in 2025 improved by two points compared with 2024, with a score of 84 out of 100, and incremental improvements registered among most of the experience touchpoints.

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:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of 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.

For this reason, it uses a variety of channels and approaches that span across digital, in-person, one-on-one and one-to-many interactions. 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's 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.

(5.11.9.6) Effect of engagement and measures of success

Dow's Customer Experience Index (CXi) 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 CXi performance in 2025 improved by two points compared with 2024, with a score of 84 out of 100, and incremental improvements registered among most of the experience touchpoints.

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:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of 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. For this reason, it uses a variety of channels and approaches that span across digital, in-person, one-on-one and one-to-many interactions. 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's 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. Customer-Focused Sustainability Solutions: Dow helps customers meet their sustainability goals, including water conservation, through its Sustainability Science platform. From emissions reduction to circular economy, to valuing water and nature, these six pillar brands represent the sustainability attributes of our product portfolio, making it easier for customers to discover, compare, and create more sustainable solutions for the world we share. Our sustainability claims are made from a lifecycle perspective using recognized international standards and certification systems.

(5.11.9.6) Effect of engagement and measures of success

Dow's Customer Experience Index (CXi) 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 CXi performance in 2025 improved by two points compared with 2024, with a score of 84 out of 100, and incremental improvements registered among most of the experience touchpoints.

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:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Dow is committed to engaging key stakeholders, including our stockholders. Throughout the year, members of the management team and select members of the Board continued extensive outreach to stockholders, including with investors who collectively held more than 70 percent of outstanding shares of common stock of the Company held by institutional stockholders. These discussions covered various topics, provided timely updates and helped the team understand investor perspectives.

(5.11.9.6) Effect of engagement and measures of success

Management and the Board use this feedback to inform near- and long-term strategic priorities, corporate governance practices and decisions supporting Dow's strategy.

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:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Dow knows by listening and collaborating, it can discover solutions for what is needed next. Through partnerships and engagement with employees and communities in which Dow operates, it is endlessly working to make the world a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Wider communication with communities is facilitated through social media. Dow is committed to building resilient communities and enhancing capacity building to address unmet needs while keeping its employees and communities safe. Across the Dow world, most Dow sites implement local community engagement programs. Dow employees work 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.

(5.11.9.6) Effect of engagement and measures of success

Dow has conducted community opinion and needs assessments surveys and uses the results to inform community investment at strategic Dow locations (defined as cities near large Dow manufacturing facilities). 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 community partners to address community needs. Dow is renewing its efforts to provide communities with a channel to ask questions, provide feedback, and interact with Dow leaders in their communities.

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:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Dow is committed to engaging key stakeholders, including our stockholders. Throughout the year, members of the management team and select members of the Board continued extensive outreach to stockholders, including with investors who collectively held more than 70 percent of outstanding shares of common stock of the Company held by institutional stockholders. These discussions covered various topics, provided timely updates and helped the team understand investor perspectives.

(5.11.9.6) Effect of engagement and measures of success

Management and the Board use this feedback to inform near- and long-term strategic priorities, corporate governance practices and decisions supporting Dow's strategy.

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:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Dow engages key stakeholders, including stockholders, to inform its business strategy, governance practices and environmental priorities. Throughout the year, members of Dow's management team and select Board members conducted outreach with stockholders, including investors representing more than 70 percent of the Company's outstanding common stock held by institutional stockholders. These engagements covered a range of topics, provided timely updates, and helped Dow understand investor perspectives and feedback.

(5.11.9.6) Effect of engagement and measures of success

Management and the Board use this feedback to inform near- and long-term strategic priorities, corporate governance practices and decisions supporting Dow's strategy.

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:

☑ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Dow knows that by listening and collaborating, it can discover the solutions for what is needed next. Through partnerships and engaging with employees and communities in which Dow operates, it is endlessly working to make the world a better place to live and work. Communities are engaged regularly through individual and group meetings, committees and other forms of communication. Wider communication with communities is through social media. Dow is committed to building resilient communities and enhancing capacity building to address unmet needs while keeping its employees and communities safe. Across the Dow world, most Dow sites implement local community engagement programs. Dow employees work 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.

(5.11.9.6) Effect of engagement and measures of success

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. Dow is renewing its efforts to provide communities with a channel to ask questions, provide feedback, and interact with Dow leaders in their communities.

Forests

(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

Innovation and collaboration

☑ 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

Dow's Water & Nature strategy reflects the importance and complexity of water and nature stewardship. This strategy includes actions and commitments to strengthen the resilience of Dow sites, address watershed dynamics, reduce supplier water and land footprints, and enable healthier ecosystems through our products. Dow aims to achieve water resilience for our most water-dependent sites and support better water stewardship for the benefit of the surrounding communities, as well as habitat conservation for the benefit of communities, industry, wildlife and our planet.

(5.11.9.6) Effect of engagement and measures of success

Dow supports the Conservation that Transforms program in Breu Branco, Pará, Brazil, developed in collaboration with Instituto Peabiru, The Nature Conservancy, and other partners. The program promotes an integrated approach to community development, biodiversity conservation, and carbon mitigation in the Amazon rainforest. Through this initiative, partners support the conservation of approximately 32,000 hectares of biodiverse land, strengthen sustainable bioeconomy opportunities for local communities, and advance the protection of threatened species. The program also incorporates the REDD+ Caiarara Project, which is expected to generate verified carbon credits that provide long-term funding for conservation and community development activities. Understanding local environmental, biodiversity, and socioeconomic conditions is essential to the design and implementation of actions that balance ecosystem protection with sustainable economic opportunities.

(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: ☑ No, but we plan to within the next two years

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) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(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 ☑ 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 ☑ 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)
☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

☑ 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 Partnership for Carbon Transparency Methodology

(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 (2023, released in 2025) and for non-U.S. locations Dow used the International Energy Agency (IEA) (2023, released in 2025).

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☑ No

(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.

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

(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

(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)

34,560,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

100,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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)

4,200,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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)

280,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

10,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

90,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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)

0

(7.5.3) Methodological details

Scope 3.8 includes emissions from the operation of leased assets and not already included in Scope 1 or Scope 2 inventories. For additional details, see question 7.8 "please explain."

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. For additional details see question 7.8 "please explain."

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. For additional details see question 7.8 "please explain."

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)

6,060,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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)

23,300,000

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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

(7.5.3) Methodological details

Please see question 7.8 "please explain" for detailed information on Scope 3 calculation methodology by category.

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)

25,850,000

(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.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

26,630,000

(7.6.2) End date

12/31/2024

(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. This accounting includes carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs). Sulfur hexafluoride (SF_6) is included only for 2024 due to an unplanned release of 0.03 metric tons, which added 772 metric tons CO_2e to the Scope 1 inventory. Dow does not have emissions of perfluorocarbons (PFCs) or nitrogen trifluoride (NF_3), and generally does not have SF_6 emissions.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

26,770,000

(7.6.2) End date

12/31/2023

(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.

Past year 3

(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.

(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)

3,350,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

3,190,000

(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 (published 2025) and for non-U.S. locations, Dow used the International Energy Agency (IEA) (published 2024). Dow requests, but does not verify, emission factors in CO2e per unit energy from its suppliers. Dow assumes the most recent IPCC assessment report (AR6) 100-year GWP values for all data if not provided. Dow will continue to improve its understanding of the factors used by its suppliers to represent the information as accurately as possible in the future. The data includes three of the seven GHG emissions covered by the United Nations Framework Convention on Climate Change (UNFCCC)/Kyoto Protocol: carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O). Emissions of hydrofluorocarbons (HFCs) sulfur hexafluoride (SF6), perfluorocarbons (PFCs) and nitrogen trifluoride (NF3) are not material to Scope 2 emissions.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3,440,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

3,110,000

(7.7.3) End date

12/31/2024

(7.7.4) Methodological details

See above for details on Dow's Scope 2 Methodology.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3,360,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

3,200,000

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

See above for details on Dow's Scope 2 Methodology.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3,450,000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

4,190,000

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

See above for details on Dow's Scope 2 Methodology.

(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)

31,960,000

(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

1.4

(7.8.6) Please explain

Scope 3.1 includes upstream (cradle-to-gate) emissions from the extraction, production, and transportation of goods and services purchased or otherwise acquired by Dow in 2025, excluding emissions reported in Scope 3 Categories 2 through 8. This category encompasses both tangible goods and intangible services. Emissions in this category are accounted for on an invoice-by-invoice basis using purchased quantities and spend data from Dow's enterprise resource planning system. For purchased raw materials, upstream emissions are quantified using weight-based cradle-to-gate emission factors. These factors are derived from a combination of supplier-reported product carbon footprint data, Dow life cycle assessments, and emissions factors from ecoinvent v3.12, selected to best reflect supplier geography and manufacturing processes. For minor purchases representing less than 5% of total purchased weight, a business-level weighted average emission factor is applied. For purchased services and packaging, Dow applies a spend-based methodology, multiplying expenditure by revenue-based emission intensity factors (e.g., kg CO_2e per dollar). Where available, supplier-specific revenue intensity factors are used; otherwise, sectoral revenue intensity factors sourced from CDP's 2025 database are applied. To enable tracking and recognition of supplier-led emissions reduction initiatives, Dow incorporates market-based mechanisms into Scope 3.1 accounting where applicable, including supplier renewable energy certificates and mass-balanced product carbon footprints. Dow's Scope 3.1 accounting practices are aligned with the Greenhouse Gas Protocol and are informed by complementary guidance from the Together for Sustainability PCF Guideline, ISO 14067, and the WBCSD Partnership for Carbon Transparency (PACT) Method.

Capital goods

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

200,000

(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

9.2

(7.8.6) Please explain

Scope 3.2 includes the upstream emissions from the extraction, production and transportation of capital goods purchased or acquired by Dow in 2025. Capital goods emissions are assessed using the same data and methods as 3.1 Purchased Goods & Services. Dow's Scope 3.2 accounting practices accounting practices are aligned with the Greenhouse Gas Protocol.

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)

3,490,000

(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

(7.8.6) Please explain

Scope 3.3 includes upstream emissions from the extraction, production, and transportation of fuels and electricity purchased and acquired by Dow in 2025 that are not otherwise accounted for in Scope 1 or Scope 2. Emissions in this category are calculated using the average-data method, based on internal fuel and energy procurement records. For purchased fuels, upstream emissions are calculated by applying fuel-specific emission factors to purchased quantities. Emission factors are sourced from ecoinvent v3.12 and selected to align with the relevant fuel type and supplier location. For purchased non-renewable electricity, upstream emissions are estimated using ecoinvent v3.12 emission factors that represent the electricity generation supply chain, including upstream fuel

production as well as transmission and distribution losses. Purchased renewable electricity is assumed to have zero Scope 3.3 emissions. For purchased steam, upstream emissions are calculated using the work-potential method, which estimates the energy input required to generate the purchased steam based on parameters such as fuel type and combustion efficiency. The calculated energy inputs are then converted to CO_2e using emission factors from ecoinvent v3.12. Upstream emissions associated with transmission and distribution losses are quantified using country-specific emission factors from ecoinvent v3.12. Dow's Scope 3.3 accounting practices are aligned with 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)

2,800,000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

7.62

(7.8.6) Please explain

Scope 3.4 includes emissions from third-party transportation and distribution services procured by Dow, either directly or through intermediaries, for inbound and outbound logistics activities. This includes transportation services associated with customer shipments as well as logistics activities connecting Dow facilities. Emissions in this category are quantified at the transport leg level using Dow's internal logistics data. Ton-kilometers are calculated based on actual shipment weights and modeled distances, differentiated by shipment type and transport mode. Where available, supplier-specific transport carbon footprint data are collected through direct engagement and industry initiatives, including CDP, the Clean Cargo Working Group, and the Sea Cargo Charter. When supplier-specific data are not available, emissions are estimated using industry-average emissions factors from the Global Logistics Emissions Council (GLEC) Framework v3.1. For transport services where activity data are not available, spend-based estimates are used, consistent with the approach applied in Scope 3 3.1. As in Scope 3.1, Dow incorporates market-based mechanisms into Scope 3.4 accounting where applicable, including mass-balanced transport carbon footprints and book-and-claim certificates. Dow's Scope 3.4 accounting practices are aligned with the Greenhouse Gas Protocol, with additional methodological guidance and data quality considerations informed by the GLEC Framework, Smart Freight Centre iLEAP, ISO 14083, and the WBCSD PACT Method.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

270,000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Scope 3.5 includes emissions from the third-party treatment and disposal of waste generated from Dow's owned or controlled operations in 2025. Emissions in this category are calculated using a hybrid approach that combines waste-type-specific and average-data methodologies. Quantities of hazardous and non-hazardous waste are aggregated separately based on internal waste management data. Emission factors are then applied according to the waste treatment processes used, such as landfill, incineration, or recycling. Waste-specific emission factors are sourced from ecoinvent v3.12 and selected to align with the geographic region in which the waste treatment or disposal activities occur. Dow's Scope 3.5 accounting practices are aligned with 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)

10,000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Scope 3.6 includes emissions from business travel by Dow employees in third-party operated transportation modes and accommodation during business-related activities in 2025. This includes air travel, rental car use, and hotel stays. Emissions from air travel are calculated using an origin-destination approach. Each flight leg is converted to distance using great-circle methodology, and emissions are estimated using distance-based emission factors from the UK Department for Environment, Food & Rural Affairs, differentiated by short-, medium-, and long-haul flights. For rental car travel, emissions are estimated based on the number of rental days reported through Dow's corporate travel data. An average distance traveled per rental day is assumed and multiplied by average passenger vehicle emission factors from ecoinvent v3.12 to calculate CO_2e emissions. Emissions from hotel stays are estimated using the number of hotel nights associated with business travel. Average accommodation emission factors from ecoinvent v3.12 are applied to estimate CO_2e emissions associated with energy use and related services during hotel stays. Dow's Scope 3.6 accounting practices are aligned with 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)

140,000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Scope 3.7 includes emissions from the transportation of employees between their homes and Dow worksites. Emissions were estimated using an average-data, workforce-based approach, reflecting data availability, global coverage, and post-COVID hybrid working arrangements. The total number of employees is based on figures reported in Dow's Annual Report. Employees are grouped into essential on-site employees and office/hybrid employees. Essential on-site employees are assumed to represent approximately 38% of the total workforce, based on public disclosures from 2020 indicating that approximately 14,000 of 36,500 employees were required to work on site during pandemic restrictions. These employees are assumed to commute on a full-time basis throughout the year. Office and hybrid employees are assumed to commute for a defined proportion of working days per year, reflecting hybrid and return-to-office expectations in the reporting year. Total commuting activity is estimated using World Business Council for Sustainable Development (WBCSD) screening assumptions of 440 commuting trips per employee per year and an average commuting distance of 30 kilometers per trip. Commuting

emissions are calculated by applying distance-based passenger car emission factors from ecoinvent v3.12. Dow's Scope 3.7 accounting approach is aligned with the Greenhouse Gas Protocol.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Emissions covered under scope 1 or 2

(7.8.6) Please explain

Scope 3.8 includes emissions from the operation of leased assets. Energy-related emissions from leased assets are reported in Scope 2 where Dow is the energy consumer, consistent with Greenhouse Gas Protocol guidance, thus this category is reported as zero. Upstream emissions associated with purchased energy are included in Scope 3.3.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Emissions are from intermediary products where end-use is unknown

(7.8.6) Please explain

Scope 3.9 includes emissions from the transportation and distribution of sold products in vehicles and facilities not owned or controlled by Dow, where transportation services are not paid for by Dow. Quantification of Scope 3.9 emissions is currently limited by the complexity of Dow's downstream value chain and the prevalence of intermediate products with multiple or indeterminate downstream applications. In accordance with the Greenhouse Gas Protocol, which allows downstream Scope 3 categories to be excluded for intermediate producers where emissions cannot be reasonably estimated due to high uncertainty or insufficient activity data, Dow excludes Scope 3.9 emissions at this time. Dow is collaborating with industry partners, NGOs, and standards bodies to improve data availability and develop scalable methodologies to better estimate downstream transportation and distribution emissions over time.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Emissions are from intermediary products where end-use is unknown

(7.8.6) Please explain

Scope 3.10 includes emissions from the processing of sold intermediate products by third parties after sale by Dow. Given Dow's participation across highly diverse sectors and applications, the types of processing, energy sources, efficiencies, and technologies applied by the downstream value chain vary widely and are often unknown, resulting in high uncertainty in emissions estimation. Consistent with Greenhouse Gas Protocol guidance, which states that companies producing intermediate products may exclude downstream categories where end-use processing activities are not known or cannot be reasonably modeled, Dow does not currently report Scope 3.10 emissions. This category has been identified as a target for future improvement. Dow is working collaboratively with industry partners, NGOs and standards bodies to enhance data availability, develop sector-relevant modeling approaches, and improve methodologies to enable more robust reporting over time.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4,100,000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Methodology for direct use phase emissions, please specify :To estimate emissions during combustion, the total carbon content was determined based on sold product's weight and carbon content percentages. This was converted to emissions using the CO2 to elemental carbon ratio.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Scope 3.11 includes direct use phase emissions from Dow's sold products that are intended for combustion as fuels during their lifetime. All other sold products are included in Scope 3.12. The total volume of Dow's sold products is the sum of products reported in Scope 3.11 and Scope 3.12. Use phase emissions from combustion were estimated by determining the total carbon content of sold products based on product weight and carbon content percentages. Carbon content was converted to carbon dioxide emissions using the molecular weight ratio of CO_2 to elemental carbon (44.01/12.01), equivalent to 3.66 kg CO_2 per kg of carbon. This calculation assumes

complete oxidation of carbon to carbon dioxide during combustion. Dow's Scope 3.11 accounting practices are aligned with the Greenhouse Gas Protocol.

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)

21,470,000

(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

(7.8.6) Please explain

Scope 3.12 includes emissions from the disposal and treatment of products sold by Dow 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 Scope 3.12 on the quantity of non-circular content within Dow's sold products and packaging. Circular and recycled content is excluded from calculation, 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) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization's activities

(7.8.6) Please explain

Dow does not have downstream leased assets.

Franchises

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization's activities

(7.8.6) Please explain

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)

4,130,000

(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

(7.8.6) Please explain

Scope 3.15 (Investments) includes emissions associated with Dow's principal non-consolidated affiliates (PNAs). The list of PNAs and Dow's corresponding ownership percentages are sourced from Dow's 2025 Form 10-K. Scope 3.15 emissions are calculated using the equity share approach, whereby Dow accounts for its proportional share of each PNA's Scope 1 and Scope 2 emissions based on ownership percentage. For example, where Dow holds a 45% ownership interest in an affiliate, Dow reports 45% of that company's Scope 1 and Scope 2 emissions for the reporting year. The PNAs included in Scope 3.15 are 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 affiliates reports Scope 1 and Scope 2 emissions data to Dow for 2025. Dow's Scope 3.15 accounting practices are aligned with the Greenhouse Gas Protocol.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization's activities

(7.8.6) Please explain

Dow does not have other upstream emissions.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization's activities

(7.8.6) Please explain

Dow does not have other downstream emissions.

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

33,530,000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

240,000

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

3,410,000

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

2,640,000

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

260,000

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

40,000

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

120,000

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

4,720,000

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

21,200,000

(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)

4,220,000

(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

Dow restated prior year Scope 3 emissions to reflect a series of methodological enhancements and data updates introduced in 2025 to improve accuracy and consistency over time. These updates include the adoption of ecoinvent v3.12 across relevant categories, incorporating improved secondary emissions factors such as enhanced methane modeling and regionally refined datasets, as well as updated CDP sector-average emission factors for spend-based calculations. Additional refinements were made to category-specific methodologies, including updates to employee commuting assumptions in line with WBCSD guidance, improved emission factors for business travel (e.g., hotel stays), and enhanced carbon content calculations for sold products through more granular, annually updated allocation methods. While underlying activity data generally remained unchanged, these improvements to emission factors, assumptions, and data granularity resulted in changes to calculated emissions and required the recalculation of prior-year values to maintain consistency and comparability across the time series. In certain categories, these updates led to reductions in emissions (e.g., due to improved secondary data), while in others they resulted in increases (e.g., due to refined carbon content estimates). These restatements were conducted in accordance with the GHG Protocol and Together for Sustainability (TfS) Guidelines, which require recalculation when significant methodological or data improvements occur.

Past year 2

(7.8.1.1) End date

12/30/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

29,990,000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

170,000

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

3,580,000

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

2,800,000

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

230,000

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

30,000

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

110,000

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

5,180,000

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

21,280,000

(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)

4,000,000

(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

See above for details on methodology improvements.

Past year 3

(7.8.1.1) End date

12/30/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

32,390,000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

130,000

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

3,820,000

(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)

290,000

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

20,000

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

90,000

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

5,540,000

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

21,770,000

(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

See above for details on methodology improvements.

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place

	Verification/assurance status
Scope 3	*Select from:* ☑ 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 2025 INtersections Progress Report.pdf

(7.9.1.5) Page/section reference

Page 82 for the GRI assurance statement and page 108 for the GHG Protocol assurance statement

(7.9.1.6) Relevant standard

Select all that apply
☑ 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

Alberta Technology Innovation and Emissions Reduction (TIER).pdf

(7.9.1.5) Page/section reference

Entire Document

(7.9.1.6) Relevant standard

Select all that apply

☑ Alberta Technology Innovation and Emissions Reduction (TIER)

(7.9.1.7) Proportion of reported emissions verified (%)

3

(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 2025 INtersections Progress Report.pdf

(7.9.2.6) Page/ section reference

Page 82 for the GRI assurance statement and page 108 for the GHG Protocol assurance statement

(7.9.2.7) Relevant standard

Select all that apply
☑ 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 2025 INtersections Progress Report.pdf

(7.9.2.6) Page/ section reference

Page 82 for the GRI assurance statement and page 108 for the GHG Protocol assurance statement

(7.9.2.7) Relevant standard

Select all that apply

☑ 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

☑ Scope 3: Franchises
☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Use of sold products
☑ Scope 3: Upstream leased assets
☑ Scope 3: Downstream leased assets
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: Upstream transportation and distribution

(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

Dow 2025 INtersections Progress Report.pdf

(7.9.3.6) Page/section reference

Page 82 for the GRI assurance statement and page 108 for the GHG Protocol assurance statement

(7.9.3.7) Relevant standard

Select all that apply
☑ Attestation standards established by AICPA (AT105)

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(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)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

700,000

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.4

(7.10.1.4) Please explain calculation

Scope 1 decrease due to reduced asset utilization (reduced run time, turnarounds, and/or production rates).

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

80,000

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.3

(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.

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☑ Market-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

(7.12.1) Agriculture, forestry or other land sector activities

Select from:
☑ No, explanation provided

(7.12.3) Specify the reason for no significant activities

Select from:
☑ Relevant activities identified but evaluated to be below the significance threshold

(7.12.4) Significance threshold

Dow defines the significance threshold for land sector activities based on their relative contribution to the Company's overall greenhouse gas (GHG) emissions and risk profile. Consistent with internal assessments, land sector–related emissions and removals are considered not significant where they are estimated to represent a de minimis share of total GHG emissions and therefore do not materially influence corporate climate disclosures, decision-making or a material portion of our business. This approach is aligned with the GHG Protocol's general principle that organizations may apply a de minimis threshold for excluding sources that are collectively immaterial, provided that their exclusion does not compromise the relevance or completeness of the inventory. In line with this principle, Dow has evaluated potential land sector activities across its operations and value chain and determined that any such activities are not significant at the enterprise level at this time.

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified	*Select from:* ☑ No

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:
☑ Yes, Scope 1 emissions only

(7.15.1) Break down your total gross global Scope 1 and Scope 2 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 selected gas)

25,200,000

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

25,200,000

(7.15.1.8) 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 selected gas)

15,000

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

453,000

(7.15.1.8) 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 selected gas)

528

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

144,000

(7.15.1.8) 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 selected gas)

19

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

50,000

(7.15.1.8) 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)

728,700

(7.16.2) Scope 2, location-based (metric tons CO2e)

102,500

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,650

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

850

(7.16.2) Scope 2, location-based (metric tons CO2e)

3,150

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,150

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,450

(7.16.2) Scope 2, location-based (metric tons CO2e)

18,100

(7.16.3) Scope 2, market-based (metric tons CO2e)

15,350

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

190,550

(7.16.2) Scope 2, location-based (metric tons CO2e)

119,800

(7.16.3) Scope 2, market-based (metric tons CO2e)

700

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,082,450

(7.16.2) Scope 2, location-based (metric tons CO2e)

59,200

(7.16.3) Scope 2, market-based (metric tons CO2e)

81,450

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

50,750

(7.16.2) Scope 2, location-based (metric tons CO2e)

184,350

(7.16.3) Scope 2, market-based (metric tons CO2e)

116,100

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,550

(7.16.2) Scope 2, location-based (metric tons CO2e)

550

(7.16.3) Scope 2, market-based (metric tons CO2e)

550

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

300

(7.16.3) Scope 2, market-based (metric tons CO2e)

300

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

22,800

(7.16.2) Scope 2, location-based (metric tons CO2e)

4,150

(7.16.3) Scope 2, market-based (metric tons CO2e)

4,700

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,542,700

(7.16.2) Scope 2, location-based (metric tons CO2e)

1,337,600

(7.16.3) Scope 2, market-based (metric tons CO2e)

1,613,150

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,550

(7.16.2) Scope 2, location-based (metric tons CO2e)

10,800

(7.16.3) Scope 2, market-based (metric tons CO2e)

10,800

Indonesia

(7.16.1) Scope 1 emissions (metric tons CO2e)

500

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,700

(7.16.3) Scope 2, market-based (metric tons CO2e)

2,700

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

5,950

(7.16.2) Scope 2, location-based (metric tons CO2e)

650

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,050

(7.16.2) Scope 2, location-based (metric tons CO2e)

24,150

(7.16.3) Scope 2, market-based (metric tons CO2e)

24,150

Korea (The Republic of)

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,500

(7.16.2) Scope 2, location-based (metric tons CO2e)

8,300

(7.16.3) Scope 2, market-based (metric tons CO2e)

8,300

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,100

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,300

(7.16.3) Scope 2, market-based (metric tons CO2e)

2,300

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,976,750

(7.16.2) Scope 2, location-based (metric tons CO2e)

7,300

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,900

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

600

(7.16.2) Scope 2, location-based (metric tons CO2e)

800

(7.16.3) Scope 2, market-based (metric tons CO2e)

800

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

48,350

(7.16.2) Scope 2, location-based (metric tons CO2e)

13,500

(7.16.3) Scope 2, market-based (metric tons CO2e)

9,150

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

15,500

(7.16.3) Scope 2, market-based (metric tons CO2e)

15,500

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

951,050

(7.16.2) Scope 2, location-based (metric tons CO2e)

106,600

(7.16.3) Scope 2, market-based (metric tons CO2e)

108,350

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Taiwan, China

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,050

(7.16.2) Scope 2, location-based (metric tons CO2e)

3,200

(7.16.3) Scope 2, market-based (metric tons CO2e)

3,200

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

108,250

(7.16.2) Scope 2, location-based (metric tons CO2e)

318,850

(7.16.3) Scope 2, market-based (metric tons CO2e)

328,950

Türkiye

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,450

(7.16.2) Scope 2, location-based (metric tons CO2e)

1,550

(7.16.3) Scope 2, market-based (metric tons CO2e)

1,550

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

850

(7.16.2) Scope 2, location-based (metric tons CO2e)

2,800

(7.16.3) Scope 2, market-based (metric tons CO2e)

2,800

United Kingdom

(7.16.1) Scope 1 emissions (metric tons CO2e)

156,800

(7.16.2) Scope 2, location-based (metric tons CO2e)

14,600

(7.16.3) Scope 2, market-based (metric tons CO2e)

34,800

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

17,952,200

(7.16.2) Scope 2, location-based (metric tons CO2e)

980,450

(7.16.3) Scope 2, market-based (metric tons CO2e)

792,400

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

800

(7.16.2) Scope 2, location-based (metric tons CO2e)

1,100

(7.16.3) Scope 2, market-based (metric tons CO2e)

1,100

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division
☑ By facility
☑ By activity

(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)

21,633,700

Row 2

(7.17.1.1) Business division

POLYURETHANES & CONSTRUCTION CHEMICALS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

631,450

Row 3

(7.17.1.1) Business division

CONSUMER SOLUTIONS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

636,600

Row 4

(7.17.1.1) Business division

INDUSTRIAL SOLUTIONS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

559,550

Row 5

(7.17.1.1) Business division

CORP OPERATIONS/SHARED SERVICES

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

448,350

Row 6

(7.17.1.1) Business division

PACKAGING AND SPECIALTY PLASTICS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1,130,000

Row 7

(7.17.1.1) Business division

COATINGS & PERFORMANCE MONOMERS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

806,900

(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)

48,350

(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)

86,350

(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)

137,800

(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)

2,966,600

(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)

4,810,600

(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)

1,077,300

(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)

38,800

(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)

121,150

(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)

2,246,850

(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)

646,300

(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)

17,600

(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)

468,100

(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)

33,950

(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)

728,700

(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)

5,603,750

(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)

203,200

(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)

736,000

(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)

951,050

(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)

6,100

(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)

450,100

(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)

68,250

(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)

156,800

(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)

3,184,050

(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)

1,044,600

(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)

14,200

(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	*Energy and steam stationary combustion*	*10900800*
Row 2	*Blowing agents*	*49500*
Row 3	*Process activities*	*14896300*

(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

21,590,000

(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) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By facility

(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)

54,000

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

76,250

Row 2

(7.20.2.1) Facility

ARATU, BRA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

50,950

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

650

Row 3

(7.20.2.1) Facility

BAHIA BLANCA, ARG

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

101,500

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2,700

Row 4

(7.20.2.1) Facility

BARRY DCC, GBR

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

14,350

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

34,400

Row 5

(7.20.2.1) Facility

BREU BRANCO, BRA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

26,550

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 6

(7.20.2.1) Facility

CABANGU, BRA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

39,850

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.2.1) Facility

CARROLLTON, KY

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

71,450

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

151,700

Row 8

(7.20.2.1) Facility

DEER PARK, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

171,400

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

47,050

Row 9

(7.20.2.1) Facility

DOW CENTRAL GERMANY, DEU

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

374,200

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

216,450

Row 10

(7.20.2.1) Facility

ELIZABETHTOWN DCC, KY

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

12,850

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

27,250

Row 11

(7.20.2.1) Facility

ESTARREJA, PRT

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

13,450

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

9,150

Row 12

(7.20.2.1) Facility

FREEPORT, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

167,300

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

84,500

Row 13

(7.20.2.1) Facility

HOUSTON, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

94,300

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

27,300

Row 14

(7.20.2.1) Facility

LOUISVILLE, KY

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

24,850

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

52,800

Row 15

(7.20.2.1) Facility

MAP TA PHUT, THA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

318,500

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

328,550

Row 16

(7.20.2.1) Facility

MIDLAND HQ, MI

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

29,450

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

30,050

Row 17

(7.20.2.1) Facility

MIDLAND, MI

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

104,650

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

110,300

Row 18

(7.20.2.1) Facility

ORANGE, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

200

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

200

Row 19

(7.20.2.1) Facility

PLAQUEMINE, LA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

150

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

150

Row 20

(7.20.2.1) Facility

REST OF THE WORLD

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

254,500

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

205,000

Row 21

(7.20.2.1) Facility

SEADRIFT, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

25,900

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

7,200

Row 22

(7.20.2.1) Facility

SOUTH CHARLESTON, WV

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

24,100

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

36,900

Row 23

(7.20.2.1) Facility

ST. CHARLES OPERATIONS, LA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6,350

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

6,500

Row 24

(7.20.2.1) Facility

STADE, DEU

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

918,550

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1,386,450

Row 25

(7.20.2.1) Facility

TARRAGONA, ESP

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

106,400

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

108,150

Row 26

(7.20.2.1) Facility

TERNEUZEN, NLD

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1,250

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1,250

Row 27

(7.20.2.1) Facility

TEXAS CITY, TX

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

177,350

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

146,600

Row 28

(7.20.2.1) Facility

ZHANGJIAGANG, CHN

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

160,600

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

92,400

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Chemicals production activities	*3,300,000*	*3,150,000*	*Excludes emissions from Corporate Facilities/ Leased Buildings.*

(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)

25,850,000

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

3,350,000

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

3,190,000

(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)

0

(7.22.4) Please explain

See description above.

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☑ Not relevant as we do not have any subsidiaries

(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

24.43

(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 2025, combined with Ecoinvent 3.12, Dow's Life Cycle Assessments (LCAs) modeling, and supplier-specific Product Carbon Footprint (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

16.02

(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 2025, combined with Ecoinvent 3.12, 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

8.09

(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 2025, combined with Ecoinvent 3.12, Dow's LCA modeling, and supplier-specific PCF data.

Row 5

(7.25.1) Purchased feedstock

Select from:

☑ Methanol

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

2.48

(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 2025, combined with Ecoinvent 3.12, Dow's LCA modeling, and supplier-specific PCF data.

Row 6

(7.25.1) Purchased feedstock

Select from:

☑ Ammonia

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

1.77

(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 2025, combined with Ecoinvent 3.12, Dow's LCA modeling, and supplier-specific PCF data.

Row 8

(7.25.1) Purchased feedstock

Select from:

☑ Butane

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.85

(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 2025, combined with Ecoinvent 3.12, 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

1,902,829

(7.25.1.2) Comment

The majority 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
	Select from: ☑ Yes	*Dow is in the process of developing capabilities to allocate greenhouse gas emissions for specific products.*

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 10% but less than or equal to 15%

(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)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ 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

151,005,556

(7.30.1.5) Total (renewable + non-renewable) MWh

151,005,556.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

5,550,000

(7.30.1.3) MWh from non-renewable sources

3,987,980

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

9,537,980.00

Consumption of purchased or acquired steam

(7.30.1.2) MWh from renewable sources

132,059

(7.30.1.3) MWh from non-renewable sources

1,023,611

(7.30.1.5) Total (renewable + non-renewable) MWh

1,155,670.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

90

(7.30.1.5) Total (renewable + non-renewable) MWh

90.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

5,682,149

(7.30.1.3) MWh from non-renewable sources

156,016,881.19

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

161,699,030.19

(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) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

151,005,291

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

265

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

151,005,556.00

Consumption of purchased or acquired electricity

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

5,550,000

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

3,987,980

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.4) MWh consumed from non-renewable zero or near-zero emission 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

9,537,980.00

Consumption of purchased or acquired steam

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

132,059

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

1,023,611

(7.30.3.3) 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

1,155,670.00

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

90

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

90.00

Total energy consumption

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

5,682,149

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

156,016,882

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

265

(7.30.3.4) MWh consumed from non-renewable zero or near-zero emission 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

161,699,296.00

(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:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ 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) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.7) Comment

NA

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.7) Comment

NA

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.7) Comment

NA

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.7) Comment

NA

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

117,457

(7.30.7.3) MWh fuel consumed for self-generation of heat

117,457

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.7) Comment

NA

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

81,801,987

(7.30.7.3) MWh fuel consumed for self-generation of heat

16,317,340

(7.30.7.4) MWh fuel consumed for self-generation of steam

10,949,989

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

54,534,658

(7.30.7.7) Comment

NA

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

69,086,112

(7.30.7.3) MWh fuel consumed for self-generation of heat

38,860,938

(7.30.7.4) MWh fuel consumed for self-generation of steam

21,589,410

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

8,635,764

(7.30.7.7) Comment

Process off-gas

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

151,005,556

(7.30.7.3) MWh fuel consumed for self-generation of heat

55,295,735

(7.30.7.4) MWh fuel consumed for self-generation of steam

32,539,399

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

63,170,422

(7.30.7.7) Comment

NA

(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)

17,201,034

(7.30.9.2) Generation that is consumed by the organization (MWh)

8,223,380

(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)

58,290,333

(7.30.9.2) Generation that is consumed by the organization (MWh)

58,290,333

(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)

30,963,630

(7.30.9.2) Generation that is consumed by the organization (MWh)

30,182,649

(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)

17,200,000

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

8,223,380

(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)

2,351,481

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

58,000,000

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

58,290,333

(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)

36,917,891

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

31,000,000

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

30,182,649

(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)

13,926,915

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 a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Argentina

(7.30.14.1) Consumption of purchased electricity (MWh)

396,045

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

396,045.00

Australia

(7.30.14.1) Consumption of purchased electricity (MWh)

5,377

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,377.00

Belgium

(7.30.14.1) Consumption of purchased electricity (MWh)

28,130

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

16,861

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

44,991.00

Brazil

(7.30.14.1) Consumption of purchased electricity (MWh)

1,807,051

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

128,295

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,935,346.00

Canada

(7.30.14.1) Consumption of purchased electricity (MWh)

170,482

(7.30.14.2) Consumption of self-generated electricity (MWh)

818,218

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

72,733

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

242,363

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,303,796.00

China

(7.30.14.1) Consumption of purchased electricity (MWh)

246,626

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

98,890

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

345,516.00

Colombia

(7.30.14.1) Consumption of purchased electricity (MWh)

2,667

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2,667.00

Egypt

(7.30.14.1) Consumption of purchased electricity (MWh)

792

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

792.00

France

(7.30.14.1) Consumption of purchased electricity (MWh)

36,443

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

3,131

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

39,574.00

Germany

(7.30.14.1) Consumption of purchased electricity (MWh)

3,816,492

(7.30.14.2) Consumption of self-generated electricity (MWh)

612,401

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

78,056

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

298,828

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4,805,777.00

India

(7.30.14.1) Consumption of purchased electricity (MWh)

14,258

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

72

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

14,330.00

Indonesia

(7.30.14.1) Consumption of purchased electricity (MWh)

3,548

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3,548.00

Italy

(7.30.14.1) Consumption of purchased electricity (MWh)

2,568

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2,568.00

Japan

(7.30.14.1) Consumption of purchased electricity (MWh)

45,919

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

4,126

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

50,045.00

Korea (The Republic of)

(7.30.14.1) Consumption of purchased electricity (MWh)

18,528

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

18,528.00

Mexico

(7.30.14.1) Consumption of purchased electricity (MWh)

5,542

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

18

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,560.00

Netherlands

(7.30.14.1) Consumption of purchased electricity (MWh)

31,359

(7.30.14.2) Consumption of self-generated electricity (MWh)

1,597,995

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

779,217

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2,408,571.00

Philippines

(7.30.14.1) Consumption of purchased electricity (MWh)

1,056

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,056.00

Portugal

(7.30.14.1) Consumption of purchased electricity (MWh)

41,006

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

12,106

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

53,112.00

Singapore

(7.30.14.1) Consumption of purchased electricity (MWh)

15,031

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

11,703

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

26,734.00

Spain

(7.30.14.1) Consumption of purchased electricity (MWh)

378,597

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

69,838

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

448,435.00

Sweden

(7.30.14.1) Consumption of purchased electricity (MWh)

5,621

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,621.00

Taiwan, China

(7.30.14.1) Consumption of purchased electricity (MWh)

5,769

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5,769.00

Thailand

(7.30.14.1) Consumption of purchased electricity (MWh)

240,159

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

254,337

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

494,496.00

Türkiye

(7.30.14.1) Consumption of purchased electricity (MWh)

3,674

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3,674.00

United Arab Emirates

(7.30.14.1) Consumption of purchased electricity (MWh)

13,989

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13,989.00

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

82,406

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

82,406.00

United States of America

(7.30.14.1) Consumption of purchased electricity (MWh)

2,116,720

(7.30.14.2) Consumption of self-generated electricity (MWh)

14,172,420

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

406,610

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

5,797,806

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

22,493,556.00

Viet Nam

(7.30.14.1) Consumption of purchased electricity (MWh)

1,990

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1,990.00

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Argentina

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

151,174.45

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Argentina

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2019

Row 2

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Argentina

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

102,046.93

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Argentina

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2024

Row 3

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Argentina

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

4,897.01

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Argentina

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 4

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Belgium

(7.30.15.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

460.58

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

Row 5

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Belgium

(7.30.15.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

6,016.62

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

Row 6

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Belgium

(7.30.15.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

6,574.26

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

Row 7

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Belgium

(7.30.15.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

6,574.26

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

Row 8

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

354,021.95

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

Row 9

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

319,361.9

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

Row 10

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

695,638.49

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

Row 11

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

2,964.33

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 12

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

2,964.33

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 13

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

29,195.53

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1975

Row 14

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Canada

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

66,874

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Alberta Offsets (TIER)

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Canada

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

Row 15

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ China

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

5,150.9

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ China

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 16

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ China

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

7,726.34

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ China

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 17

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ China

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

100,000

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ China

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 18

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Germany

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

622,799

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Germany

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 19

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Germany

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

6,645

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Germany

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 20

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Germany

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

434,714

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Germany

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 21

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Germany

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

434,714

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Germany

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 22

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Germany

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

434,714

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Germany

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 23

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Netherlands

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

14,949.84

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Netherlands

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 24

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Portugal

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

40,911.25

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Portugal

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 25

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Spain

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

30,000

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Spain

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 26

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Spain

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

30,000

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Spain

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 27

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Spain

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

30,000

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Spain

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 28

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Spain

(7.30.15.2) Sourcing method

Select from:
☑ Financial (virtual) power purchase agreement (VPPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

38,435

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Spain

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 29

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Thailand

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

89.83

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Thailand

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 30

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ United States of America

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

7,933

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ REC [US and Canada]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ United States of America

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 31

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ United States of America

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

1,008,167

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ REC [US and Canada]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ United States of America

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2015

Row 32

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ United States of America

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

5,568.55

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ REC [US and Canada]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ United States of America

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 33

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ United States of America

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

28,642.67

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ REC [US and Canada]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ United States of America

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 34

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ France

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Nuclear

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

11,992.44

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :Contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ France

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 35

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

276,249.92

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 36

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

2,964.33

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 37

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

114,495.1

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 38

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Argentina

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

26,317.85

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Argentina

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 39

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Brazil

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

3,641.23

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Brazil

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

Row 40

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Argentina

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Large hydropower (>25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

80,698.83

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Argentina

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1985

Row 41

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ France

(7.30.15.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

4,213.56

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ Other, please specify :contract

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ France

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

(7.30.17) Provide details of your organization's low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

Row 1

(7.30.17.1) Sourcing method

Select from:
☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:
☑ Brazil

(7.30.17.3) Energy carrier

Select from:
☑ Steam

(7.30.17.4) Low-carbon technology type

Select from:
☑ Sustainable biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

132,058.6

(7.31) Does your organization consume fuels as feedstocks for chemical production activities?

Select from:
☑ Yes

(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

4,500

(7.31.1.3) Total consumption unit

Select from:
☑ thousand 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) Comment

Propane

Row 2

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Naphtha

(7.31.1.2) Total consumption

3,200

(7.31.1.3) Total consumption unit

Select from:
☑ thousand 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) Comment

Naphtha (Fossil)

Row 3

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Ethane

(7.31.1.2) Total consumption

11,300

(7.31.1.3) Total consumption unit

Select from:
☑ thousand 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) Comment

Ethane

Row 4

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Butane

(7.31.1.2) Total consumption

300

(7.31.1.3) Total consumption unit

Select from:
☑ thousand 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) Comment

Butane

Row 5

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Naphtha

(7.31.1.2) Total consumption

10

(7.31.1.3) Total consumption unit

Select from:
☑ thousand 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) Comment

Bio_Circular Feed

Row 6

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Naphtha

(7.31.1.2) Total consumption

1,000

(7.31.1.3) Total consumption unit

Select from:
☑ thousand 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) Comment

Condensate & d-Raffinate

(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 (%)

26.9

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ Decreased

Natural Gas

(7.31.2.1) Percentage of total chemical feedstock (%)

73

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ Increased

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 (%)

0.1

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ Increased

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)

13,701,285

(7.39.3) Capacity (metric tons)

17,500,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.53

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.37

(7.39.6) Steam intensity (MWh per metric ton of product)

0.16

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 2

(7.39.1) Output product

Select from:

☑ Other, please specify :Value Chemicals from Hydrocarbon Production

(7.39.2) Production (metric tons)

5,328,278

(7.39.3) Capacity (metric tons)

7,500,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.53

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.37

(7.39.6) Steam intensity (MWh per metric ton of product)

0.16

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 3

(7.39.1) Output product

Select from:

☑ Aromatics extraction

(7.39.2) Production (metric tons)

1,701,599

(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

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 4

(7.39.1) Output product

Select from:

☑ Other, please specify :Other Hydrocarbon Production

(7.39.2) Production (metric tons)

838,953

(7.39.3) Capacity (metric tons)

1,200,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.34

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.24

(7.39.6) Steam intensity (MWh per metric ton of product)

0.1

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 5

(7.39.1) Output product

Select from:

☑ Butadiene (C4 sep.)

(7.39.2) Production (metric tons)

369,581

(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

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 6

(7.39.1) Output product

Select from:

☑ Polymers

(7.39.2) Production (metric tons)

11,198,433

(7.39.3) Capacity (metric tons)

12,200,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.16

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.12

(7.39.6) Steam intensity (MWh per metric ton of product)

0.05

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 7

(7.39.1) Output product

Select from:

☑ Specialty chemicals

(7.39.2) Production (metric tons)

369,551

(7.39.3) Capacity (metric tons)

1,700,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.06

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.04

(7.39.6) Steam intensity (MWh per metric ton of product)

0.02

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

Row 8

(7.39.1) Output product

Select from:

☑ Other base chemicals

(7.39.2) Production (metric tons)

14,492,217

(7.39.3) Capacity (metric tons)

15,000,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.94

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.67

(7.39.6) Steam intensity (MWh per metric ton of product)

0.28

(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 intensities are allocated to respective product groups using Dow's overall electricity and steam allocation ratios, which consider both energy purchases and generation and the direct emissions intensity for each product group.

(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

0.00073

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

29,040,000

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

39,968,000,000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

6

(7.45.7) Direction of change

Select from:
☑ Increased

(7.45.8) Reasons for change

Select all that apply
☑ Other emissions reduction activities
☑ Change in revenue

(7.45.9) Please explain

Business climate, economic conditions and other factors. Scope 1 decrease due to reduced asset utilization (reduced run time, turnarounds, and/or production rates).

Row 2

(7.45.1) Intensity figure

0.52

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

24,780,000

(7.45.3) Metric denominator

Select from:
☑ metric ton of product

(7.45.4) Metric denominator: Unit total

47,999,895

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

1

(7.45.7) Direction of change

Select from:
☑ Increased

(7.45.8) Reasons for change

Select all that apply
☑ Other emissions reduction activities
☑ Change in output

(7.45.9) Please explain

Business climate, economic conditions and other factors. Scope 1 decrease due to reduced asset utilization (reduced run time, turnarounds, and/or production rates).

(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

1.09

(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

7

(7.52.6) Direction of change

Select from:
☑ Decreased

(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 2025, Dow's Production Index was 1.09.

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target

(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

12/31/2020

(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)

25,850,000

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

3,190,000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

29,040,000.000

(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

113.21

(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 Scope 1 & 2 GHG emissions are covered in this target, thus there are 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. For details on Dow's 2050 Scope 1+2+3 plus Product Benefits target, see question 7.54.3.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:
☑ No

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply
☑ Net-zero targets
☑ Other climate-related targets

(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

10/16/2022

(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)

Other
☑ Other metric, please specify :Circularity

(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

500,000

(7.54.2.11) Figure or percentage in reporting year

190,000

(7.54.2.12) % of target achieved relative to base year

38.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☑ Revised

(7.54.2.14) Explain the reasons for the revision, replacement, or retirement of the target

Dow initially set a target to deliver 3 million metric tons of circular and renewable solutions annually by 2030. Our long-term intention to deliver this volume remains. However, near-term delivery is governed by system readiness, including market conditions, policy progress and technology advancement. Dow is actively managing how and when to scale these solutions as circular markets mature. In order to deliver credible environmental impact and long-term economic value, we align supply deployment with confirmed demand, progression of growth across circularity solution options and allocate capital with discipline. Accordingly, we are establishing a 2030 milestone of 500 kilotons (KT) of circular and renewable solutions commercialized annually to anchor disciplined execution under current conditions, while preserving flexibility to accelerate as enabling conditions strengthen.

(7.54.2.15) Is this target part of an emissions target?

Moving toward a more circular economy for the products consumed every day is important not only to reduce environmental pollution but also to address climate change. In particular, lightweight plastic solutions and a circular economy for these are an essential part of the world's journey toward a lower-carbon future. On a life cycle basis, plastics designed to be used once in applications such as medical and food often offer significant greenhouse gas (GHG) reductions compared with alternatives and are thus critical to enable the world's journey toward a lower-carbon future.

(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

To be considered circular and renewable, the solution must be sold through Dow, a Dow subsidiary or via service to a third party; must be made/transformed from bio-based and/or waste-based raw materials; and circular content/volume must be measurable and auditable. Dow assumes free allocation for mass balance volume. While Dow's Circularity target does not have a base year, tracking of this metric began in 2023, therefore the prior value is reported as "zero" for the purposes of this disclosure.

(7.54.2.19) Target objective

Dow will transform plastic waste and other forms of alternative feedstock to commercialize 500,000 metric tons of circular and renewable solutions annually by 2030.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Dow is committed to driving circularity at meaningful scale – supporting customers and strengthening our long-term competitiveness as circular solutions become integral to markets and regulation. We have built capability and delivered measurable progress through partnerships, investments, and commercial engagement across mechanical, advanced, and renewable solutions, with commercialization of circular and renewable solutions increasing annually since 2023.

Row 2

(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

12/31/2015

(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

750

(7.54.2.11) Figure or percentage in reporting year

1679

(7.54.2.12) % of target achieved relative to base year

223.8666666667

(7.54.2.13) Target status in reporting year

Select from:

☑ Achieved

(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 its sites by 2025. Increasing renewable power capacity reduces the Company's Scope 2 (market based) GHG emissions, which is directly tied to Dow's 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. Over 50% 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 3

(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

85

(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

(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

Advancements in sustainable technology and products are key component of Dow's climate targets. In 2025, >92% of Dow's R&D Portfolio had alignment to sustainability. These projects are aligned with the following sustainability focus areas: climate protection, circular economy, and safer materials. All of which are part of Dow's 2025 sustainability targets portfolio.

(7.54.2.21) List the actions which contributed most to achieving this target

Dow has developed and implemented an approach that documents the primary alignment of each innovation project to the organization's sustainability priorities. This process includes comprehensive training, data review and approval, as well as an annual evaluation to drive continuous improvement. Now in its fifth year, the evaluation framework continues to evolve to ensure Dow's innovation efforts remain closely aligned with their sustainability goals. The following are just a few examples of how Dow is investing in improved technology aimed to reach its GHG emission targets. - Optimizing manufacturing Facilities and Processes for sustainability- Dow began construction on the world's first net-zero Scope 1 and 2 emissions integrated ethylene cracker and derivatives facility at the Fort Saskatchewan site in Alberta, Canada. Additionally, Dow replaced end-of-life assets at its Plaquemine, Louisiana site with new, more efficient technologies to provide reliable steam and power, reducing carbon dioxide emissions by 350 kilotons (KT) annually and NOx emissions by 1.1 KT annually (compared with 2015 levels). The project will also provide a 30% reduction in site water usage. - Investing in Transformative, Next-Generation Manufacturing Technologies- Dow constructed and energized an electric furnace (e-furnace) test unit to validate the concept of converting steam-cracking furnaces from gas-fired to electric, a key milestone in advancing new decarbonized technologies for ethylene production. - Increasing Use of Clean Energy and Steam- Dow continued to source >50% of the Company's purchased electricity from renewables, provided by 1,000 megawatts of installed capacity. Progressed program for small modular nuclear technology at the Seadrift, Texas site.

Row 4

(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

7.2

(7.54.2.12) % of target achieved relative to base year

-46.1538461538

(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

This target applies to a defined subset of Dow's global operations located in water-stressed or otherwise water-constrained watersheds. Coverage includes six priority locations identified through a robust internal water

stress and risk assessment: Brazos River (Freeport, USA); Guadalupe River (Seadrift, USA); Bahía Blanca (Argentina); Terneuzen (Netherlands/Belgium water system); Böhlen (Germany); and Tarragona (Spain). These locations represent sites with elevated exposure to water scarcity, water quality constraints, or competition among users, which may be exacerbated by climate-driven impacts such as increasing temperatures, variability in precipitation, and reduced water availability. The target focuses specifically on freshwater intake intensity, prioritizing reductions in withdrawals from stressed freshwater sources to improve operational resilience and support basin-level sustainability. Coverage includes all relevant production assets and supporting infrastructure within these sites where freshwater is a material input. Exclusions are limited to non-freshwater sources (e.g., seawater used in once-through cooling), as well as water flows that cannot be consistently quantified due to open channel systems or third-party supply variability. These exclusions are not considered material to the overall objective of reducing pressure on constrained freshwater resources and are inherent to the complexity of operating within integrated water systems. Governance of this target is embedded at both site and corporate levels. Site leadership is accountable for implementation through operating permits and supplier agreements, while oversight is provided through enterprise risk management processes and the Board's Environment, Health, Safety & Technology Committee. This targeted approach ensures that efforts are focused where water-related climate risks are most acute, supporting both climate adaptation and mitigation by reducing dependency on vulnerable freshwater resources and enhancing long-term operational resilience.

(7.54.2.19) Target objective

Water is Dow's largest dependency on nature, and this target reflects a holistic approach to climate protection that integrates both mitigation and adaptation through enhanced water resilience. Established in 2015, the objective is to reduce freshwater intake intensity by 20% at key water-stressed sites (KWSS) by 2025, focusing on locations identified through a robust water risk assessment. The target prioritizes freshwater as a shared and increasingly constrained resource, particularly in regions experiencing climate-driven impacts such as prolonged droughts, higher temperatures, and declining water quality. By reducing freshwater withdrawals per unit of production, Dow aims to decrease operational exposure to physical climate risks while minimizing impacts on local communities and ecosystems. Freshwater intake intensity is calculated as total freshwater withdrawal divided by production volume at KWSS. Performance has been influenced by external factors, including weather variability, water availability and quality constraints, and production fluctuations. Despite this variability, the target has driven improvements in water efficiency, reuse, infrastructure resilience, and digital optimization tools. These capabilities are now embedded in Dow's Water Resilience Strategy, strengthening long-term operational reliability, supporting watershed sustainability, and ensuring water availability does not constrain business or community prosperity.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Dow made strong progress under the World-Leading Operations leadership team in advancing its freshwater intake intensity target. Performance over the target period demonstrated variability, with some years meeting the target and others, including the reporting year, falling short. The 2025 target was not fully achieved, primarily due to external factors outside of Dow's control, including drought, sustained high temperatures, and broader operating environment impacts. Despite this variability, the program delivered a decade of efficiency, reuse, and risk reduction actions that improved performance and reduced exposure at key water-stressed sites. Freshwater intake reduction remained a priority, even under challenging conditions. A key learning is that water conservation alone is insufficient to address increasing water-related risks. Performance is influenced by basin-level conditions, including climate variability and competing demand. This has reinforced the need to broaden the approach toward water resilience, integrating site efficiency with basin-level strategies to support long-term reliability of supply. Performance during the reporting year reflects both operational improvements and portfolio changes. The planned 2025 closure of the high water-intensity propylene oxide unit in Freeport, Texas represents a significant step toward lowering site-level freshwater intensity. In parallel, sites in Terneuzen, the Netherlands, and Seadrift, Texas started up alkoxylation units serving specialty portfolios, delivering modest efficiency gains. Governance and capital allocation processes continue to reinforce progress. All major capital projects are required to evaluate water-related impacts prior to approval, ensuring alignment with stewardship objectives and basin-level constraints. Progress is reviewed quarterly by leadership. Dow also advanced system-level solutions to strengthen water resilience, including the Harris Reservoir expansion in Freeport and participation in the STURDI-Water

initiative in Terneuzen. Building on these outcomes, Dow introduced its Water & Nature Strategy to extend progress beyond the 2025 target, with a focus on improving long-term water resilience across operations and basins.

(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
☑ Abs1

(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 plus 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 plus product benefits. Dow's Protect the Climate goals includes 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:
☑ Yes

(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

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply
☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Dow is committed to using only high-integrity carbon offsets to compensate for residual, hard-to-abate emissions.

(7.54.3.17) Target status in reporting year

Select from:
☑ Underway

(7.54.3.19) Process for reviewing target

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☑ Yes

(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
Under investigation	*4*	
To be implemented	*3*	*470,000*
Implementation commenced	*9*	*1,139,000*
Implemented	*2*	*36,000*
Not to be implemented	*0*	

(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
☑ Combined heat and power (cogeneration)

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

16,000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1,700,000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

5,970,000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Turbine efficiency

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Fuel switch

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

20,000

(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 1.2)

1,500,000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Hydrogen to replace natural gas for flare feed

(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 its facilities in the most cost-effective way, while continuing to ensure the safety of employees, the environment, and the communities in which it operates. Cost of emissions, as well as cost savings that can occur during optimization projects, is factored into financial optimization evaluations for Dow's projects. Looking for the most cost effective, lowest carbon emitting mode of transportation is another analysis the Company performs. Dow calculates 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 Dow's 2025 Sustainability Goals via an Environmental Stewardship index, which includes climate-related targets and is part of its 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.

(7.73) Are you providing product level data for your organization's goods or services?

Select from:
☑ No, I am not providing data

(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)

Polyurethanes (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 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

0.43

Row 2

(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 power, 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

1.3

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 power, please specify :Interior Insulation

(7.74.1.4) Description of product(s) or service(s)

ENGAGE for photovoltaic (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 versus 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

0.47

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 power, 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

0.198

(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

0.22

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 power, 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

35.93

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:
☑ Other, please specify :REDD

(7.79.1.2) Type of mitigation activity

Select from:
☑ Emissions reduction

(7.79.1.3) Project description

The project has an area of 27,434.7 hectares and is located in Paragominas municipality, Pará State, Eastern Amazon of Brazil. The objective of the activities is to avoid emissions from planned deforestation on a property in the State of Pará, Brazil.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

500

(7.79.1.5) Purpose of retirement

Select from:
☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:
☑ Yes

(7.79.1.7) Vintage of credits at retirement

2007

(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/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply
☑ Consideration of legal requirements
☑ Investment analysis
☑ Barrier analysis
☑ Other, please specify :Common practice analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply
☑ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply
☑ Activity-shifting
☑ Market leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The program requires projects to address legal and regulatory compliance, stakeholder consultation, environmental and social impacts, biodiversity conservation, uncertainty assessment, and ongoing monitoring and verification of project performance

(7.79.1.14) Please explain

The project is required to address legal compliance, stakeholder engagement, environmental and social impacts, biodiversity conservation, uncertainty management, and ongoing monitoring and verification. The project follows a comprehensive monitoring plan and is subject to independent verification under the Verra VCS program

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ No

(8.2) Provide a breakdown of your disclosure volume per commodity.

Timber products

(8.2.1) Disclosure volume (metric tons)

544,868.28

(8.2.2) Volume type

Select all that apply

☑ Produced

☑ Sourced

(8.2.3) Produced volume (metric tons)

193,574.26

(8.2.4) Sourced volume (metric tons)

351,294.01

(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 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 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 Dow produces 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, 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 8 years, including 2025, which marks the beginning of the Compliance Deforestation and non-conversion program for the Consumption of forest products. This is the sole location where Dow produces and purchases timber used in production processes.

(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)

193,574.26

(8.3.9) % area third-party certified

38

(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 2,468.8 acres, were not used for timber exploration or other economic activities in 2025. 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 2025 in Brazil, Dow uses internally produced (36% of total consumption) and externally sourced (64% of consumption) charcoal and woodchips to produce silicon metal, which is later used in silicone production. Currently, Dow's timber products are 38% FSC (Forest Stewardship Council) certified. Dow avoids sourcing raw materials from areas of deforestation and conversion of natural biomes and aims to achieve 100% FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil, the only place Dow purchases wood used in production processes. 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)

351,294.01

(8.5.5) Source

Select all that apply

☑ Independent smallholders

☑ Multiple contracted producers

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

Dow's farms are in the Amazon biome (in Pará) and in the Atlantic biome (in Minas Gerais), which is the only location where it purchases timber used in production processes. The company uses internally sourced (36% of total consumption) and externally sourced (64% of consumption) charcoal and woodchips to produce silicon metal, subsequently used in silicone production. In 2025, Dow timber products were 38% FSC (Forest Stewardship Council) certified. 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 Dow's 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 Dow's natural resources technical team. Through Dow's Code of Business Conduct for Suppliers, Dow

works with suppliers to ensure its renewable raw materials are ethically sourced and do not cause negative effects such as deforestation, displacement of local communities, or harm to biodiversity. Dow communicates expectation of compliance with regulations and Dow's values. The Code is continually reviewed through a full analysis of Dow's current standards and industry's best practices to ensure that we hold 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 Dow 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?

	Active no-deforestation or no-conversion target	Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target
Timber products	Yes ☑ Yes, we have a no-deforestation target ☑ Yes, we have a 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"

Since 2018, Dow has audited all suppliers of wood used in production processes at its silicon metal facilities to prevent any illegal deforestation. In 2025, supplier audits were conducted periodically to ensure forests producing charcoal and wood chips used in Dow's operations are sourced from reforested eucalyptus areas and do not exploit native vegetation. Dow is committed to no deforestation of natural ecosystems in its direct operations.

(8.7.1.3) No-deforestation or no-conversion target coverage

Select from:
☑ Organization-wide (including suppliers)

(8.7.1.4) Cutoff date

Select from:

☑ 2018

(8.7.1.6) Rationale for selecting cutoff date

Select from:

☑ Region-wide agreement/recommendation

(8.7.1.7) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2018

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-conversion

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

Since 2018, Dow has audited all suppliers of wood used in production processes at its silicon metal facilities to prevent the conversion of natural ecosystems. In 2025, supplier audits were conducted periodically to ensure forests producing charcoal and wood chips used in Dow's operations are sourced from reforested eucalyptus areas and did not involve the conversion of natural areas. Dow is committed to no deforestation or no conversion of natural ecosystems in its direct operations.

(8.7.1.3) No-deforestation or no-conversion target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.1.4) Cutoff date

Select from:

☑ 2018

(8.7.1.6) Rationale for selecting cutoff date

Select from:

☑ Region-wide agreement/recommendation

(8.7.1.7) 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:
☑ Forests target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7.1

Select from:
☑ Yes, this target contributes to our no-conversion 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

12/31/2024

(8.7.2.9) End date of base year

12/31/2024

(8.7.2.10) Base year figure

100

(8.7.2.11) End date of target

(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

Global environmental treaty/ initiative/ framework

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

Dow owns a total of 45,000 hectares in the Pará state, in Brazil. In the past Dow's operation in Pará was ISO 14001 certified. The Company concluded that obtaining FSC (Forest Stewardship Council) certification would better align to its business goals. 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:

☑ Forests target 2

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7.1

Select from:

☑ Yes, this target contributes to our no-conversion 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

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

12/31/2019

(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

12/31/2030

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

38

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

38.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Global environmental treaty/ initiative/ framework

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

Dow audits all raw material suppliers to avoid illegal deforestation. Dow is committed to no net 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 traceability of origin. Third-party suppliers are monitored to ensure they do not participate in illegal deforestation practices and are encouraged to seek FSC certification. Dow is constantly working towards FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil, which is the only place where Dow purchases wood used in production processes.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

In 2025, 16% of timber products harvested and purchased at our Pará location was FSC certified, and 22% of our Minas Gerais consumption was certified, resulting in an overall FSC certification rate of 38%.

(8.7.2.20) Further details of target

Dow ensures compliance to avoid acquiring raw materials from areas of deforestation and conversion of natural biomes into productive areas and is constantly working towards FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil, which is the only place where Dow purchases wood used in production processes.

(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. Dow's 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 who specializes in forest management verifies each supplier's 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 against Dow's checklist for timber products (described in 8.9.3) to ensure they include information related to: georeferencing areas that were harvested (Dow reviews 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 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 Dow's own land and purchased wood. To reduce risks related to forestry commodities, Dow avoids sourcing raw materials from areas of deforestation and conversion of natural biomes and aims to achieve 100% FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil, the only place Dow purchases wood used in production processes. In 2014, Dow partnered with an external consultant to develop a forest risk matrix. The primary risks identified include: supply disruption, noncompliance, social, environmental and reputational impacts. The risk matrix is 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

38

(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

(8.9.1.3) Comment

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 net 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 (22%). 100% of Dow suppliers are audited by our technical team to ensure they follow FSC guidelines, but certification is up to the discretion of the supplier. Dow avoids sourcing raw materials from areas of deforestation and conversion of natural biomes and aims to achieve 100% FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil, the only place Dow purchases wood used in production processes. 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 its 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 supplier's documentation and licensing. Dow auditors utilize a checklist to ensure the following documentation is validated: Satellite images from the past 10 years to ensure no net 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 its suppliers harvest eucalyptus used for production. Dow identifies the location of these areas in terms of conversion of land use, proximity to environmental preservation areas and deforestation of native forests. This process is used to avoid sources of raw materials from irregular areas. In 2017, at the Minas Gerais location, Dow expanded the compliance audit scope by adding an additional audit process conducted by a third-party. As a result of this audit, in 2019 Dow 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 conducted by Dow's 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. Dow reinforces these requirements through its audit program with onsite visits to all suppliers. Additionally, through its 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 2025, Dow timber products were 38% FSC (Forest Stewardship Council) certified. Dow avoids sourcing raw materials from

areas of deforestation and conversion of natural biomes and aims to achieve 100% FSC certification for wood and charcoal products produced and purchased at Dow's silicon operations in Brazil, the only place Dow purchases wood used in production processes. 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:* ☑ 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

36

(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, the Company implemented a detailed risk assessment process, and in 2019, Dow launched an enhanced compliance program. Its 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 Dow's 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

64

(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 it owns and operates. 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 Dow's 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
Timber products	*Select from:* ☑ No, but we plan to adopt third-party certification within the next two years

(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	*Select from:* ☑ No, but plan to do so in the next two years	*Select from:* ☑ Other, please specify :Plan to in the next two years.	*Plan to in the next two years.*

(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's audits for compliance start with its purchasing team verifying 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 its process is aligned with local regulations, Dow's regulatory team actively monitors changes in the Brazilian Forest Code. The Company also contracts a third-party consultant to communicate these changes as well. As part of the compliance program for Dow's farms, the Company has a procedure for cut authorization which 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: ☑ 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 Dow has operations and consumes commodities, the Company has established jurisdictional and/or landscape initiatives, supporting its commitment to the UNs SDGs targets. The supply of commodities, such as woodchips and charcoal, is strategically important to Dow and aligns with its 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 Dow has operations in Pará-Brazil, where the Company owns a total of 45,000 hectares.20% of this land is a eucalyptus plantation used for operations, while 80% is preserved native Amazon Forest. Dow's presence and ownership in this region have proven to be a major factor in the preservation of forest and local biodiversity. Dow is 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 2024, the natural regeneration method was applied

to the selected property, by fencing off the area to be restored, and an environmental services contract was signed with the owner. In 2025, the project was registered with VERA.

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to increase 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

Amazon biome in Para

(8.15.2.3) Country/area

Select from:
☑ Brazil

(8.15.2.4) Latitude

-3.798464

(8.15.2.5) Longitude

-49.59025

(8.15.2.6) Name of landscape or jurisdiction area

Amazon Biome in Para

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:
☑ Yes

(8.15.2.9) Area covered by the initiative (ha)

38,000

(8.15.2.10) 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

(8.15.2.11) Engagement start year

2020

(8.15.2.12) Engagement end year

Select from:
☑ Not defined

(8.15.2.13) Estimated investment over the project period

560,000

(8.15.2.14) 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

(8.15.2.15) 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)

(8.15.2.16) 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)

(8.15.2.17) 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 Dow's 38K hectares of conserved forest and developed a local association, with the support from its customer Natura, to sustainably harvest and sell Andiroba seeds collected on Dows land to the cosmetic industry. Dow is also collaborating with The Nature Conservancy (TNC – International NGO) to measure the ecosystems services offered to the community through Dow's conserved areas. Over the course of the project, several actions were taken on Project Yba to guarantee its development. Dow, Peabiru and The Nature Conservancy (TNC) finished a 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. The seeds were first harvested in 2023. To prepare for harvesting the following actions were taken: •Facilitating the exchange of knowledge between the Mamorana community and other Naturas community suppliers. •Training the community in phenology, sustainable harvesting techniques, forest management, first-aid and entrepreneurial skills. •Constructing of a greenhouse for seeds drying and holding a 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 Dow's conserved forest and its biodiversity performance.

(8.15.2.18) 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

(8.15.2.19) State the achievements of your engagement so far and how progress is monitored

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 produced approximately 100 kg of honey in 2024, generating a positive impact on the Mamorama community's income and supporting biodiversity through pollination. In 2025, Dow is partnered with Univar Solutions to provide financial support for the Ybá Project, investing $280K in the initiative.

(8.15.2.20) 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) Latitude

-21.447317

(8.15.2.5) Longitude

-43.608525

(8.15.2.6) Name of landscape or jurisdiction area

Atlantic Forest in Minas Gerais

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:
☑ Yes

(8.15.2.9) Area covered by the initiative (ha)

32

(8.15.2.10) 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

(8.15.2.11) Engagement start year

2021

(8.15.2.12) Engagement end year

Select from:
☑ Not defined

(8.15.2.13) Estimated investment over the project period

300,000

(8.15.2.14) 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

(8.15.2.15) 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

(8.15.2.16) 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

(8.15.2.17) 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 project 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.

(8.15.2.18) 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

(8.15.2.19) 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 to Q4/24: Implemented Forest restoration by isolation and conduction of natural regeneration in 32 hectares. 1Q/25: The project was registered with VERRA.

(8.15.2.20) 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

39

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

61

(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. 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

Expected benefits of project
☑ Disaster risk reduction
☑ Improvement to soil health
☑ Reduction of GHG emissions
☑ Reduce/halt biodiversity loss
☑ Contribution to Net Zero goals
☑ Increase in carbon sequestration
☑ Restoration of natural ecosystem(s)
☑ Improvement of water availability and quality
☑ Net gain in biodiversity and ecosystem integrity
☑ Creation of green jobs and sustainable livelihoods
☑ Improvement to sustainability of production practices
☑ 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 implemented in Mamorana with an investment of 30K. The bee hives produced approximately 100 kg of honey in 2024, generating a positive impact on the Mamorama community's income and supporting biodiversity through pollination. In 2025, Dow partnered with Univar Solutions to provide financial support for the Ybá Project, investing $280k in the initiative.

(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:

☑ 2027

(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)

280,000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Improvement to soil health
☑ Reduce/halt biodiversity loss
☑ Contribution to Net Zero goals
☑ Restoration of natural ecosystem(s)
☑ Net gain in biodiversity and ecosystem integrity
☑ Creation of green jobs and sustainable livelihoods
☑ Improvement of standard of living, especially for vulnerable and/or marginalized groups

(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 Dow's 38K hectares of conserved forest and developed a local association, with support from its customer Natura, to sustainably harvest and sell Andiroba seeds collected on Dows land to the cosmetic industry. The Company is 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 implemented in Mamorana with an investment of 30K. The bee hives produced approximately 100 kg of honey in 2024, generating a positive impact on the Mamorama community's income and supporting biodiversity through pollination. In 2025, Dow partnered with Univar Solutions to provide financial support for the Ybá Project, investing $280k.

Row 2

(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

Expected benefits of project

☑ Carbon credits gained
☑ Disaster risk reduction
☑ Improvement to soil health
☑ Restoration of natural ecosystem(s)
☑ Improvement of water availability and quality
☑ Net gain in biodiversity and ecosystem integrity

☑ Reduce/halt biodiversity loss
☑ Creation of green jobs and sustainable livelihoods
☑ Increase in carbon sequestration
☑ Improvement of standard of living, especially for vulnerable and/or marginalized groups
☑ Further transformative change through sharing of project design, implementation and lessons learnt

(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

(8.17.1.8) Target year

Select from:
☑ 2046-2050

(8.17.1.9) Project area to date (Hectares)

32

(8.17.1.10) Project area in the target year (Hectares)

32

(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

☑ Carbon credits gained

☑ Disaster risk reduction

☑ Improvement to soil health

☑ Reduce/halt biodiversity loss

☑ Increase in carbon sequestration

☑ Improvement of water availability and quality

☑ Net gain in biodiversity and ecosystem integrity

☑ Creation of green jobs and sustainable livelihoods

☑ 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, develop financial and operational agreements, work with municipalities to further support the engagement of landowners. Q2/24 to Q4/24: Implement Forest restoration by isolation and conduction of natural regeneration in 32 hectares. In Q1/25 the project was registered with VERRA.

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

Dow uses a centralized internal reporting system to track water withdrawals across all sites, reported annually and monthly for key water-stressed facilities. Measurement methods vary by source and site, including direct metering, engineering calculations (e.g., pump run time and curves), estimates (e.g., rainwater), and third-party invoices.

(9.2.4) Please explain

Dow quantifies total water withdrawals volume at the site level using a standardized measurement hierarchy defined in its internal environmental reporting standard. Volumes are determined through direct metering (preferred), supplemented by calculated values (e.g., pump capacity and operating hours), engineering estimates where metering is not feasible or invoice from third-party. Measurement precision varies by source and infrastructure, with a focus on maximizing metered coverage. Water withdrawals are tracked across 100% of production sites, with increased measurement frequency, validation, and data quality controls applied at sites located in water-stressed regions.

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

Dow uses a centralized system to track withdrawals by source, classified in accordance with GRI 303 and CDP guidance. Sources are categorized (e.g., surface water, groundwater, seawater, third-party water), with harvested rainwater reported as surface water. Water quality is further classified as freshwater (TDS ≤1,000 mg/L) or other water based on internal guidance. Method of measurement is the same as water withdrawal (meter, calculation, estimate, invoice)

(9.2.4) Please explain

Dow accounts for water withdrawals by source at the facility and site level using a centralized global database aligned with its internal environmental reporting standard. Each site develops a methodology consistent with this standard to classify and quantify withdrawals by source. Source classification follows GRI 303-2018 definitions to ensure consistency across Dow's annual INtersection Progress report and CDP reporting, including application of total dissolved solids (TDS) thresholds (e.g., freshwater ≤1,000 mg/L), which differ from CDP categorizations. Data are collected through direct metering (preferred), supplemented by calculations (e.g., pump flow rates and operating hours), engineering estimates, or third-party invoice data where applicable. Water withdrawals are tracked across 100% of production sites, with data collected annually at non-key sites and monthly at key sites; water-stressed site data undergoes quarterly verification.

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

Dow monitors water withdrawal quality across 100% of production sites using total dissolved solids (TDS) in accordance with internal guidance defining analytical methods. Monitoring frequency varies based on source stability, with a minimum annual measurement. Water quality is classified as freshwater (≤1,000 mg/L TDS) or other water, consistent with GRI 303. Method of measurement is the same as water withdrawal (meter, calculation, estimate, invoice)

(9.2.4) Please explain

Dow collects water quality data at the site level. Measurements are carried out according to site-specific processes, 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 the environmental conditions present within the watershed, which may impact water quality. Typical 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

*Utilizing an internal data reporting and repository system, Dow collects and reports water discharge volumes for over 99.5% of its water withdrawals. The method varies by site and data is sourced from direct measurements (metered), calculations (ex. run hours * pump curve) or estimates (ex. rainwater).*

(9.2.4) Please explain

Dow accounts for water discharges by source and destination at the facility and site level using a centralized internal data reporting system aligned with its internal environmental reporting standard. Each site develops a methodology consistent with this standard, including maintenance and calibration of associated instrumentation. Source and destination classification follows GRI 303-2018 definitions to ensure consistency across ESG and CDP reporting, including application of TDS thresholds. Discharge volumes are determined through direct metering (preferred), supplemented by calculations (e.g., pump flow and operating hours), engineering estimates (e.g., rainfall over surface area), or third-party data. Measurement frequency varies by discharge type, with continuous or daily monitoring for treated effluents and annual estimation for non-treated flows (e.g., stormwater). Dow's discharge methodology captures >95% of total withdrawals and is considered representative of 100%.

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

*Utilizing an internal data reporting and repository system, Dow collects and accounts for discharges by destination at a facility and site level which is reported annually. Each discharge source is an individual measurement entry. The method varies by site and source from direct measurement (metered), calculations (ex. run hours * pump curve) or estimates (ex. rainwater).*

(9.2.4) Please explain

Dow accounts for water discharges by destination (surface water, groundwater, seawater, and third-party) at the facility and site level using a centralized internal reporting system aligned with its internal environmental reporting standard and accounting methodology. Discharge volumes by destination vary in precision and are determined through direct metering (preferred), supplemented by calculations (e.g., pump flow and operating hours), estimates (e.g., rainfall over surface area). Measurement frequency is continuous or daily for treated effluents and periodic (up to annual) for non-treated flows such as stormwater. Dow's discharge methodology captures >95% of total withdrawals and is considered representative of 100%. Third-party destination includes both water that is transferred to a third-party for treatment and water transferred to tenants where Dow operates I-parks and supplied water to tenants via their water management system.

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. Each treatment level is accounted for as part of the various outfalls and abide by the definition within GRI and CDP. Certain facilities do perform an advanced treatment ahead of what is considered a secondary level. For those cases, the treatment level still qualifies as secondary.

(9.2.4) Please explain

Treatment levels are defined in close coordination with local regulatory authorities as part of discharge permitting and reflect site operations, regulatory requirements, and receiving environment conditions. In determining appropriate treatment levels, both Dow and regulatory authorities consider sector-specific standards, potential discharge impacts, the needs of other water users, and the sensitivity of the receiving water body. Where water is sent to third-party treatment providers, equivalent rigor is applied, with treatment generally at a minimum of secondary level or higher depending on the chemical profile. For reporting, third-party volumes are classified as secondary. Dow has not reported any sites utilizing quaternary treatment. Water transferred to 3rd party for use in I-parks managed by Dow has been included in 9.2.8 as Third-party destinations. In 9.2.9, since it references discharge to the environment, this volume has been removed.

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

Dow monitors water discharge quality by standard effluent parameters at the site level using compositing water samplers and lab testing of grab samples. Key measures such as pH are monitored continuously through on-site monitoring systems. Samples are collected on a daily, weekly or monthly basis as defined by local site discharge permit to analyze for other regulated parameters such as metal concentration and load, five-day biological oxygen demand (BOD), and total suspended solids (TSS).

(9.2.4) Please explain

Dow is committed to reducing water emissions and routinely monitors discharge quality across all manufacturing sites. Standard effluent parameters are measured on a continuous, daily, or weekly basis (e.g., continuous pH monitoring and daily sampling of key parameters), with additional monitoring conducted where site-specific processes warrant more stringent control than regulatory requirements. Monitoring is integrated into standard facility management practices. This aspect is material given that Dow treats and discharges water to receiving bodies, including freshwater. Dow ensures that both the quality and quantity of discharged water comply with applicable standards and regulations, supporting the reduction of water pollution and protection of receiving environments.

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 defined priority substances of concern through the development of a Priority Compound list that is composed of chemicals with persistent, bio accumulative, and/or 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 Dow's internal Global Environmental Technology Center group.

(9.2.4) Please explain

Water discharge quality, which may include emissions of nitrates, phosphates, pesticides, and other priority substances, is monitored at frequencies (e.g., daily, weekly or monthly) as defined by site water management standards and regulatory discharge permits. Specific compounds and their respective allowable levels of discharge are defined in close coordination with local regulatory authorities and reflect site operations, regulatory requirements, and receiving environment conditions. In determining appropriate discharge levels for each specific compound, both Dow and regulators consider sector-specific standards, potential discharge impacts, the needs of other users, and the sensitivity of the receiving water body. Dow is committed to reducing water emissions by ensuring discharges comply with applicable standards and protect 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

Dow uses sensors specifically designed to monitor temperature in wastewater and industrial effluent treatment applications at sites as specified in its permit. The online sensors (thermometers) are factory calibrated and regularly maintained.

(9.2.4) Please explain

Temperature, where identified as a critical parameter based on both Dow operations and receiving water body conditions, is monitored at all relevant sites where for example Dow discharges water tied to cooling activities (100% coverage). Lower overall coverage applies only where temperature is not applicable (e.g., discharges routed to third-party treatment). Monitoring frequency is defined by site water management standards and discharge permits (e.g., daily or monthly). Temperature compliance criteria are established in close coordination with local regulatory authorities and reflect site operations, regulatory requirements, and receiving environment conditions. In determining appropriate controls, both Dow and regulators consider sector-specific standards, potential discharge impacts, the needs of other water users, and the sensitivity of the receiving water body. Dow ensures discharges comply with applicable standards to support watershed protection.

Water consumption – total volume

(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

Dow calculates water consumption using continuous monitoring of losses, including evaporation, product output, and waste. Globally, Dow consumes about 4% of total water withdrawn, mostly for cooling. One-pass cooling systems have minimal losses. This method is preferred over simple equations due to measurement uncertainties and untracked flows in open systems.

(9.2.4) Please explain

As done in previous years, Dow quantified water consumption based on water losses, including evaporative losses, water incorporated into products, and other non-recoverable losses such as waste disposal. Results indicate that, on average, approximately 4% of total water withdrawn is consumed globally, including at key water-stressed sites. This methodology is preferred over calculating consumption as withdrawals minus discharges, as the latter can be distorted by aggregated measurement uncertainties and unaccounted inflows/outflows in open conveyance systems. In addition, at sites operating integrated park (iPark) models, water, steam and condensate exchanges with tenants introduce further accounting complexity in allocating consumption. Results are consistent with Dow's operations, where water use is primarily associated with cooling; in many cases, one-pass cooling systems are utilized, resulting in relatively low consumptive losses.

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 measurements, calculations (pump flow running hours), engineering estimates (based on engineering design flows) or invoices provided by third-party suppliers. Data entry and maintenance of associated devices have precise reporting requirements. Dow publicly reports 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 recycle/reused related flows at a facility and site level within an internal global data repository following an internal reporting standard. Each facility/site develops a water accounting methodology that complies with this standard. Dow's water stewardship program encourages, 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:

☑ Continuously

(9.2.3) Method of measurement

Dow's Operating Discipline Management System (ODMS) ensures continuous access to safe drinking water at all facilities, even during limited access events like turnarounds. It complies with OSHA and hygiene standards, requiring water to be easily accessible, sanitary, and supported by handwashing and waste stations. Site-level policies add annual audits, inspection records, flow diagrams, and complaint procedures to maintain water quality and safety.

(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 at all times. Dow's Global EH&S function is responsible for the management of occupational health for 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. Dow requires self-assessments, regular inspections and independent internal audits to monitor compliance and identify gaps. Audit results are reviewed by Dow's Executive Sustainability Team quarterly, which is accountable to Dow's Executive Leadership Team. The audit frequency is set by the Environmental Health Safety & Sustainability (EH&S) department.

(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)

2,830,551

(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:

☑ No/minimal change in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ No/minimal change in business activity

(9.2.2.6) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Water withdrawal at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Although efforts to reduce water withdrawal is a core objective of Dow's 2025 sustainability goals, 2025 remained a challenging year based on environmental conditions. For example, Seadrift, Texas experienced continued drought conditions, associated with low water quality and elevated temperatures. 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. In the future, as new low-carbon and sustainable technologies are developed to achieve decarbonization targets, providing a five-year forecast by predicting water needs, product mix, and resilience is challenging due to uncertain tradeoffs.

Total discharges

(9.2.2.1) Volume (megaliters)

2,903,471

(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:

☑ No/minimal change in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ No/minimal change in business activity

(9.2.2.6) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value.In 2025, water discharge was about the same (1% less). Dow's water use is mainly tied to cooling activities (one-pass cooling and evaporative cooling). It therefore trends with water withdrawal. Water discharge at manufacturing facilities is also tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Efforts to recycle water where technically feasible is a core objective of Dow's 2025 sustainability goals. For example, the Boehlen facility is actively building advanced treatment wetlands to recycle rainwater reducing water withdrawal. In the future, as new low-carbon and sustainable technologies are developed to achieve decarbonization targets, providing a five-year forecast by predicting water needs, product mix, and resilience is challenging due to uncertain tradeoffs.

Total consumption

(9.2.2.1) Volume (megaliters)

113,222

(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:

☑ No/minimal change in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ No/minimal change in business activity

(9.2.2.6) Please explain

"About the same" is defined as a change within ±15% of the previous year. Based on Dow's 2025 water consumption assessment, total consumption remains stable and consistent with historical results, with approximately 4% of total water withdrawal consumed, primarily from evaporative losses and water leaving with products. This stability reflects the nature of Dow's operations, where water use is dominated by cooling systems (one pass cooling and cooling towers), which represent the majority of water withdrawal across the asset base. These systems are inherently less responsive to short term production variability, as water demand is driven by heat removal requirements and asset configuration rather than production rates. As a result, overall water consumption remains relatively constant despite fluctuations in output. One pass cooling systems return most water to the source with minimal consumptive losses, while cooling towers reduce withdrawal but increase consumption through evaporation and blowdown. This balance results in a consistent overall consumption profile across sites. Dow does not rely on the simple equation of water consumption = water withdrawal – water discharge, as this approach does not reflect aggregation of measurement uncertainties and unaccounted flows in open systems. Complexity is further increased at large integrated sites and Industrial Parks (I Parks), where water may be transferred to third party tenants for use and, in some cases, returned and reported within Dow's discharge volumes, requiring a more representative consumption methodology.

(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)

1,347,603

(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:
☑ No/minimal change 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:
☑ No/minimal change in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

47.61

(9.2.4.8) Identification tool

Identification tool used
☑ WRI Aqueduct
☑ WWF Water Risk Filter
☑ Other, please specify :S&P Global climate risk assessment which uses other models such as CMIP6 and NASA Earth Exchange Global Daily Downscaled Projections for water related risks

(9.2.4.9) Please explain

Dow conducts an internal, company-wide water risk assessment to identify sites operating in water-stressed regions. This assessment is performed at a minimum every three years using the most up-to-date World Resources Institute (WRI) Aqueduct tool and WWF Water Risk Filter, and is supplemented by site-level evaluations where water quantity or quality constraints or future growth may impact operations. This year, Dow further strengthened this analysis through a detailed physical climate risk assessment conducted in partnership with S&P Global. This external evaluation validated Dow's internal assessment results and enhanced the overall methodology by incorporating advanced, site-level climate modeling. In addition to screening tools such as Aqueduct, the assessment leverages CMIP6 climate scenarios and high-resolution downscaled datasets such as NEX-GDDP to evaluate water-related risks, including drought and water stress, across multiple time horizons and climate pathways. Aqueduct 4.0 translates hydrological data into 13 indicators covering water quantity, quality,

and reputational risk, with certain indicators supported by the PCR-GLOBWB 2 model and future projections based on CMIP6 forcings. These projections span 2030, 2050, and 2080 under a range of scenarios (e.g., SSP1-2.6, SSP3-7.0, SSP5-8.5), enabling Dow to evaluate both current and forward-looking water risks. Dow has identified six key water-stressed sites (KWSS) based on water withdrawal magnitude, production volume, and site confirmation of potential water stress conditions. Total water withdrawal at KWSS remained "about the same" in 2025, where Dow defines "about the same" as within ±15%. While Dow continues to pursue water conservation and efficiency improvements—including retiring water-intensive assets such as propylene oxide (PO) production in Freeport and transitioning to lower water-intensity processes—environmental conditions at certain sites remain highly constrained. As a result, site-level reductions are offset by challenging watershed conditions, resulting in overall withdrawals at key water-stressed sites remaining approximately stable year over year. Future trends indicate potential reductions in freshwater withdrawals at specific sites, such as Freeport, following asset transitions. However, longer-term projections remain uncertain due to evolving process technologies (including those supporting decarbonization), changes in product mix, and ongoing development of water resilience solutions.

(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)

1,549,807

(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:

☑ No/minimal change in business activity

(9.2.7.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. About the same" is defined as below ±15% change from the previous year's reported value. While water withdrawal at manufacturing facilities is influenced by environmental conditions, production levels, shutdowns, and water conservation efforts, volumes remain relatively stable. This is because the majority of water use is tied to cooling activities (one-pass cooling and cooling towers), which represent the largest share of demand and are not highly sensitive to short-term changes in production. As a result, withdrawals typically show limited variation year over year. Looking ahead, Dow does not expect significant changes in freshwater withdrawals. Although reduction initiatives continue, evolving low-carbon technologies introduce tradeoffs, making five-year forecasts uncertain with respect to production, product mix, and resilience actions.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters)

1,117,279

(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:
☑ No/minimal change in business activity

(9.2.7.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Seawater is used for cooling activities through one-pass cooling systems at five facilities across Dow's global assets, of which four are major sites. Seawater withdrawals represent approximately 40% of Dow's total water withdrawal. These one-pass cooling systems typically operate at or near full capacity to meet continuous heat removal requirements and do not significantly ramp down with short-term production changes, resulting in relatively stable withdrawal volumes.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters)

31,313

(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:
☑ No/minimal change in business activity

(9.2.7.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Groundwater represents a very small portion of Dow's total water withdrawal, accounting for approximately 1% globally and an even smaller share at key water-stressed sites (KWSS). As a result, groundwater is not a primary dependency for Dow's manufacturing operations, which are predominantly supplied by surface water and seawater sources. Looking ahead, Dow does not expect any significant changes in groundwater withdrawal volumes. The limited reliance on groundwater, combined with the absence of planned operational shifts toward this source, supports a stable outlook for future groundwater use.

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)

181

(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:
☑ No/minimal change in business activity

(9.2.7.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

131,971

(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:
☑ No/minimal change in business activity

(9.2.7.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Dow's dependency on third-party water sources is limited, representing approximately 5% of total water withdrawal and therefore not a primary source of supply for operations. Based on current operating conditions, no significant changes in third-party water withdrawal volumes are expected in the future.

(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)

1,241,656

(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:
☑ No/minimal change in business activity

(9.2.8.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Fresh surface water discharge volume at Dow manufacturing facilities is primarily associated with cooling activities; consistent with water withdrawals, these volumes remained stable year-over-year and are largely driven by environmental conditions rather than production variability. At integrated park (I-Park) locations, discharge volumes may also vary due to changes in tenant operations and water transfers. Additional factors include business activity, shutdowns, and water conservation efforts. Looking forward, Dow does not expect significant changes in freshwater discharge volumes.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

1,390,108

(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:

☑ No/minimal change in business activity

(9.2.8.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Seawater discharge is primarily associated with one-pass cooling systems, which operate largely independent of production levels and typically run at consistent capacity; as a result, discharge volumes remained stable year-over-year and are mainly influenced by environmental conditions. Looking forward, Dow does not expect significant changes in seawater discharge volumes.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Dow does not discharge to groundwater.

Third-party destinations

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters)

271,707

(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:
☑ No/minimal change in business activity

(9.2.8.5) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Third-party destinations remained stable year-over-year. These water discharges include wastewater sent off-site for treatment (17,518 Meg L), as well as water provided to tenants for use within integrated park (I-Park) settings (254,189 Meg L). Volumes are generally consistent but may vary depending on tenant activity and associated water demand. Looking forward, Dow does not expect significant changes in transfer volumes to third parties.

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

We do not currently track data for quaternary treatment at a global level.

Tertiary treatment

(9.2.9.1) Volume (megaliters)

21,727

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:
☑ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:
☑ No/minimal change in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:
☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply
☑ Sector-specific standards
☑ Profile of the receiving waterbody
☑ The water discharge impacts
☑ The needs of other water users

(9.2.9.6) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value.

Secondary treatment

(9.2.9.1) Volume (megaliters)

127,882

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:
☑ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:
☑ No/minimal change in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:
☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Sector-specific standards
☑ Profile of the receiving waterbody
☑ The water discharge impacts
☑ The needs of other water users

(9.2.9.6) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value.

Primary treatment only

(9.2.9.1) Volume (megaliters)

20,177

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ Higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Sector-specific standards
☑ Profile of the receiving waterbody
☑ The water discharge impacts
☑ The needs of other water users

(9.2.9.6) Please explain

"Higher" is defined as between +/- 15% - 30% the previous reported value. Higher volumes reported under primary filtration treatment are associated with enhanced filtration and containment practices implemented at Dow sites, increasing the amount of water processed through these systems prior to discharge and supporting continual improvement in environmental performance.

No treatment

(9.2.9.1) Volume (megaliters)

2,733,686

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:
☑ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:
☑ No/minimal change in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:
☑ 100

(9.2.9.6) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Water transferred to third parties (254,189 Meg L) for use is reported under "untreated" because Dow does not perform final treatment on this water prior to transfer. The water is conveyed directly to the receiving third party for their use, and therefore final primary, secondary, or tertiary treatment is not applied by Dow before discharge back to the environment. Therefore, untreated discharge volumes reported in CDP are not directly comparable to those reported in Intersections (2,479,497 Meg L), as third-party water transfers are excluded from GRI 303-4 water discharge reporting.

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

N/A

(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)

236

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

☑ 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. 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

These emissions include post-treatment chemical emissions from Dow's industrial park tenant companies. Emissions to water vary by manufacturing process and are regulated by authorities to protect people and the environment, considering the sensitivity of local water bodies. Monitoring is based on site-specific activities, and strategies are in place to prevent accidental releases to water. Discharge limits are set using regulatory requirements. Dow defines changes below 15% as "about the same," changes of 15%-30% as "higher" or "lower," and changes greater than 30% as "much higher" or "much lower." In 2025, Dow's emissions of priority compounds to air and water were 236 metric tons, compared with 275 metric tons in 2024. Based on Dow's thresholds, emissions of priority compounds to air and water were about the same in 2025 compared with 2024. In the future, efforts have been identified to reduce the emission of compounds, although changes in product mix and portfolio may have an impact on the overall trend.

(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 substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

Dow has identified two facilities where substantive water-related dependencies, impacts, risks, and opportunities (DIRO) are present: Freeport (Texas, USA) and Terneuzen (Netherlands). This determination is based on a robust internal water stress analysis using globally recognized tools (e.g., WRI Aqueduct, WWF Water Risk Filter), supplemented and validated by S&P Global's climate risk assessment, which includes both chronic and acute water-related risks. As part of its Water & Nature strategy, Dow assessed approximately 20 of its most water-dependent sites, aligned with frameworks such as TNFD, SBTN, and the CEO Water Mandate. Sites were evaluated using defined criteria considering both the magnitude of potential impacts (e.g., operational disruption, compliance, reputational risk, and strategic implications) and likelihood. Substantiation of materiality is further informed by relative water withdrawal, production, local water stress, and overall business criticality. Six facilities are located in Key Water-Stressed Sites (KWSS) (Bahia Blanca, Boehlen, Freeport, Seadrift, Tarragona, and Terneuzen); however, only Freeport and Terneuzen were identified as having significant DIRO and are therefore prioritized for action. These two sites represent approximately 45% of Dow's global water withdrawal, 31% of global production, and 9% of total freshwater use.

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 substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.4) Please explain

Dow has identified one location in its upstream value chain where substantive water-related dependencies, impacts, risks, and opportunities (DIRO) are present, linked to its Freeport (Texas, USA) site. This is associated with the Harris Reservoir Expansion Project, developed through the Brazosport Water Supply Corporation—a public–private partnership between Dow and the Brazosport Water Authority. The project expands storage capacity to improve drought resilience and secure reliable water supply for both Dow operations and regional industrial and community users. This represents a significant dependency on shared regional water infrastructure to maintain operational continuity under increasing water stress. The DIRO is considered substantive due to the criticality of water supply to Freeport operations, the scale of investment, and reliance on upstream systems serving multiple users. In addition, Dow operates an integrated park (I-Park) at Freeport where it supplies water to key upstream suppliers and service providers. This creates interdependencies in which water availability, quality, and shared infrastructure performance directly support upstream supply continuity. Variability in demand and constraints in shared systems therefore represent an additional dependency and potential risk impacting both Dow operations and upstream inputs.

(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 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)

874,017

(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

143,991

(9.3.1.16) Withdrawals from brackish surface water/seawater

719,872

(9.3.1.17) Withdrawals from groundwater - renewable

520

(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

9,634

(9.3.1.21) Total water discharges at this facility (megaliters)

973,071

(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

285

(9.3.1.24) Discharges to brackish surface water/seawater

927,473

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

45,313

(9.3.1.27) Total water consumption at this facility (megaliters)

34,961

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value.

Row 2

(9.3.1.1) Facility reference number

Select from:
☑ Facility 2

(9.3.1.2) Facility name (optional)

Terneuzen, NLD

(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
☑ Meuse

(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)

402,998

(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

391,225

(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

11,773

(9.3.1.21) Total water discharges at this facility (megaliters)

398,289

(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

397,971

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

318

(9.3.1.27) Total water consumption at this facility (megaliters)

16,120

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

"About the same" is defined as below +/- 15% change from previous year's reported value. Note that the Terneuzen site dependency on water include various sources. Brackish for cooling from Scheldt River, Impaired excess rainwater from the Polder of Belgium and Biesbosch reservoir connected to both the Meuse and Rhine River both operated by Evides as the third-party water supplier.

(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

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ American Institute of Certified Public Accountants (AICPA) AT-C section 105

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

Select from:

☑ We do not have this data but we intend to collect it within two years

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

(9.5.1) Revenue (currency)

39,968,000,000

(9.5.2) Total water withdrawal efficiency

14,120.22

(9.5.3) Anticipated forward trend

Slight improvement expected; however, this year is slightly lower primarily due to macroeconomic conditions. Water efficiency trends should be interpreted with context, as ~96% of water withdrawn is returned (~4% consumed). Most use (>90%) is for cooling, limiting reductions without trade-offs (e.g., energy). Near-term gains come from efficiency and asset upgrades, while net-zero technologies may impact water intensity.

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:
☑ Yes

(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

Ethylene

(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) Five-year forecast

Select from:

☑ About the same

(9.6.1.8) Use of the metric within the organization

Select all that apply

☑ Inform investment strategy

☑ Inform strategies for managing and mitigating water stress

☑ Reduce impact on water resources

☑ Other, please specify :Respond to potential customer inquiry

(9.6.1.9) Please explain

The reported values on water intensity refer to Dow's top five products by volume, analyzed using the Life Cycle Assessment (LCA) methodology (ReCiPe2016) to quantify water consumption (m^3/ton product). LCA provides a comprehensive view of water use impacts within defined gate-to-gate boundaries, including steam, cooling, fire water, cleaning, and other uses. To represent water intensity, the Terneuzen site was selected as Dow's largest European site, with a representative product mix, location in a water-stressed basin, and robust water balance. At this site, Dow continues to work with third-party providers to reduce reliance on virgin freshwater by increasing the use of alternative water sources, including treated municipal and other non-freshwater streams. Water intensity is a key metric captured within Dow's World Leading Operations goals, with a corporate target to decrease freshwater intake intensity at key water-stressed sites. Compared to the previous year, intensity remained "about the same", consistent with Dow's definition of ±15% change. Water use is closely tied to steam cracker operations, which do not proportionally decrease with lower production rates due to efficiency constraints. Looking ahead, Dow aims to reduce water intensity; however, climate impacts, growth, and deployment of low-carbon technologies may increase water intensity during 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) Five-year forecast

Select from:

☑ About the same

(9.6.1.8) Use of the metric within the organization

Select all that apply

☑ Inform investment strategy

☑ Inform strategies for managing and mitigating water stress

☑ Reduce impact on water resources

☑ Other, please specify :respond to potential customer inquiry

(9.6.1.9) Please explain

The reported values on water intensity refer to Dow's top five products by volume, analyzed using the Life Cycle Assessment (LCA) methodology (ReCiPe2016) to quantify water consumption (m^3/ton product). LCA provides a comprehensive view of water use impacts within defined gate-to-gate boundaries, including steam, cooling, fire water, cleaning, and other uses. To represent water intensity, the Terneuzen site was selected as Dow's largest European site, with a representative product mix, location in a water-stressed basin, and robust water balance. At this site, Dow continues to work with third-party providers to reduce reliance on virgin freshwater by increasing the use of alternative water sources, including treated municipal and other non-freshwater streams. Water intensity is a key metric captured within Dow's World Leading Operations goals, with a corporate target to decrease freshwater intake intensity at key water-stressed sites. Compared to the previous year, intensity remained "about the same", consistent with Dow's definition of ±15% change. Water use is closely tied to steam cracker operations, which do not proportionally decrease with lower production rates due to efficiency constraints. Looking ahead, Dow aims to reduce water intensity; however, climate impacts, growth, and deployment of low-carbon technologies may increase water intensity during 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) Five-year forecast

Select from:
☑ About the same

(9.6.1.8) Use of the metric within the organization

Select all that apply
☑ Inform investment strategy
☑ Inform strategies for managing and mitigating water stress
☑ Reduce impact on water resources
☑ Other, please specify :respond to customer inquiry

(9.6.1.9) Please explain

The reported values on water intensity refer to Dow's top five products by volume, analyzed using the Life Cycle Assessment (LCA) methodology (ReCiPe2016) to quantify water consumption (m^3/ton product). LCA provides a comprehensive view of water use impacts within defined gate-to-gate boundaries, including steam, cooling, fire water, cleaning, and other uses. To represent water intensity, the Terneuzen site was selected as Dow's largest European site, with a representative product mix, location in a water-stressed basin, and robust water balance. At this site, Dow continues to work with third-party providers to reduce reliance on virgin freshwater by increasing the

use of alternative water sources, including treated municipal and other non-freshwater streams. Water intensity is a key metric captured within Dow's World Leading Operations goals, with a corporate target to decrease freshwater intake intensity at key water-stressed sites. Compared to the previous year, intensity remained "about the same", consistent with Dow's definition of ±15% change. Water use is closely tied to steam cracker operations, which do not proportionally decrease with lower production rates due to efficiency constraints. Looking ahead, Dow aims to reduce water intensity; however, climate impacts, growth, and deployment of low-carbon technologies may increase water intensity during 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) Five-year forecast

Select from:
☑ About the same

(9.6.1.8) Use of the metric within the organization

Select all that apply
☑ Inform investment strategy
☑ Inform strategies for managing and mitigating water stress
☑ Reduce impact on water resources

☑ Other, please specify :Respond to potential customer inquiry

(9.6.1.9) Please explain

The reported values on water intensity refer to Dow's top five products by volume, analyzed using the Life Cycle Assessment (LCA) methodology (ReCiPe2016) to quantify water consumption (m^3/ton product). LCA provides a comprehensive view of water use impacts within defined gate-to-gate boundaries, including steam, cooling, fire water, cleaning, and other uses. To represent water intensity, the Terneuzen site was selected as Dow's largest European site, with a representative product mix, location in a water-stressed basin, and robust water balance. At this site, Dow continues to work with third-party providers to reduce reliance on virgin freshwater by increasing the use of alternative water sources, including treated municipal and other non-freshwater streams. Water intensity is a key metric captured within Dow's World Leading Operations goals, with a corporate target to decrease freshwater intake intensity at key water-stressed sites. Compared to the previous year, intensity remained "about the same", consistent with Dow's definition of ±15% change. Water use is closely tied to steam cracker operations, which do not proportionally decrease with lower production rates due to efficiency constraints. Looking ahead, Dow aims to reduce water intensity; however, climate impacts, growth, and deployment of low-carbon technologies may increase water intensity during 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) Five-year forecast

Select from:
☑ About the same

(9.6.1.8) Use of the metric within the organization

Select all that apply
☑ Inform investment strategy
☑ Inform strategies for managing and mitigating water stress
☑ Reduce impact on water resources
☑ Other, please specify :Respond to potential customer inquiry

(9.6.1.9) Please explain

The reported values on water intensity refer to Dow's top five products by volume, analyzed using the Life Cycle Assessment (LCA) methodology (ReCiPe2016) to quantify water consumption (m³/ton product). LCA provides a comprehensive view of water use impacts within defined gate-to-gate boundaries, including steam, cooling, fire water, cleaning, and other uses. To represent water intensity, the Terneuzen site was selected as Dow's largest European site, with a representative product mix, location in a water-stressed basin, and robust water balance. At this site, Dow continues to work with third-party providers to reduce reliance on virgin freshwater by increasing the use of alternative water sources, including treated municipal and other non-freshwater streams. Water intensity is a key metric captured within Dow's World Leading Operations goals, with a corporate target to decrease freshwater intake intensity at key water-stressed sites. Compared to the previous year, intensity remained "about the same", consistent with Dow's definition of ±15% change. Water use is closely tied to steam cracker operations, which do not proportionally decrease with lower production rates due to efficiency constraints. Looking ahead, Dow aims to reduce water intensity; however, climate impacts, growth, and deployment of low-carbon technologies may increase water intensity during 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: ☑ 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

Dow believes global sales of substances listed on the Candidate List of substances of very high concern (SVHC) for authorization above 0.1% by weight is a 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) Value chain stage where low water impact is assessed

Select all that apply

☑ Direct operations

☑ Downstream value chain

☑ Upstream value chain

(9.14.3) Indicator used to assess water impact

Water quantity

☑ Lower water intensity than conventional products/services

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☑ Yes, please specify standard :ISO 14040/14044 certified by an external party

(9.14.5) Definition used to classify low water impact

Dow defines low water impact solutions as products, technologies, or services designed to provide a lower water footprint than incumbent alternatives by optimizing water use, minimizing water-related dependencies, risks and impacts, and considering regional water context and local water stress throughout their life cycle. These solutions typically reduce water consumption during production, use, or end-of-life; improve water quality by reducing

emissions to water, including thermal impacts; enhance water-use efficiency or enable water avoidance; and support sustainable water management while reducing impacts on natural ecosystems. To qualify as a low water impact solution, Dow requires evidence demonstrating performance relative to an incumbent alternative. This includes either a comparative Product Water Footprint (PWF) or Life Cycle Assessment (LCA) evaluating water-related benefits that has undergone critical review in accordance with ISO/TS 14071, or technical and/or toxicological data demonstrating measurable environmental benefits related to water quantity, water quality, or broader ecosystem impacts. Dow aligns these evaluations with internationally recognized standards, including ISO 14046 for Product Water Footprint assessments and ISO 14040/14044 for Life Cycle Assessment. Qualifying solutions are aligned with Dow's Resoursa™ sustainability brand pillar, which focuses on advancing resource efficiency, water stewardship, and sustainable use of natural resources.

(9.14.7) 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) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Science-based target set in this target category according to SBTN guidance
Water pollution	*Select from:* ☑ Yes	*Select from:* ☑ No, and we do not plan to in the next two years
Water withdrawals	*Select from:* ☑ Yes	*Select from:* ☑ No, and we do not plan to in the next two years
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes	🔓
Other	*Select from:* ☑ Yes	🔓

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☑ Water target 1

(9.15.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per unit of production

(9.15.1.4) Date target was set

12/31/2015

(9.15.1.5) End date of base year

12/31/2015

(9.15.1.6) Base year figure

6.6

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

5.3

(9.15.1.9) Reporting year figure

7.2

(9.15.1.10) Target status in reporting year

Select from:

☑ Underway

(9.15.1.11) % of target achieved relative to base year

-46

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

☑ Water Resilience Coalition

(9.15.1.13) Explain target coverage and identify any exclusions

Dow's freshwater intake intensity target (2015–2025) applies to six key water-stressed sites (KWSS) identified through a robust water risk assessment aligned with physical climate risk and the Water Resilience Coalition framework. It targets a 20% reduction in freshwater withdrawal per unit of production, calculated as total freshwater withdrawn divided by production volume, and is tracked quarterly. The target supports UN SDG 6.4 by improving water-use efficiency and reducing pressure on constrained freshwater resources. Coverage includes direct freshwater withdrawals at these priority sites; exclusions include non-freshwater sources (e.g., seawater) and water flows not consistently quantifiable due to third-party supply or open channel systems. This approach helps ensure water availability does not constrain operations or community needs.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

To achieve its FWII target, Dow established strong governance with corporate accountability, monthly tracking, and quarterly reviews, with metrics embedded in employee incentives overseen by the Board. Delivery was supported by modeled actions to 2025, including water conservation projects (e.g., Böhlen wetlands recycling), asset optimization (e.g., Freeport PO shutdown), and new asset start-ups. While progress was influenced by climate variability and operating conditions, FWII reductions were not fully linear - achieving the goal one year and not in another year. Although the target was not fully achieved, the program established the foundation for Dow's Water & Nature Strategy through a decade of efficiency, reuse, and risk reduction actions across key water-stressed sites, supporting long-term resilience and shared watershed outcomes.

(9.15.1.18) Further details of target

This metric was adopted in recognition of the criticality of freshwater as a shared resource and to ensure water availability does not constrain operations or community prosperity, particularly in water-stressed basins. Dow's freshwater intake intensity (FWII) performance in 2025 was above the target value, primarily due to external factors including droughts, sustained high temperatures, broader operating environment impacts and lower production rates. Although the 2025 target was not fully achieved, Dow's program delivered a decade of efficiency, reuse and risk reduction actions across key water-stressed sites (KWSS). Dow continues to advance long-term water resilience through site water plans, required water-related reviews for major capital projects, portfolio changes such as the Freeport propylene oxide plant closure and basin-level partnerships including the Harris Reservoir expansion in Freeport, Texas, and the STURDI-Water initiative in Terneuzen.

Row 2

(9.15.1.1) Target reference number

Select from:

☑ Water target 2

(9.15.1.2) Target coverage

Select from:
☑ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water pollution
☑ Reduction in water discharges per unit of production

(9.15.1.4) Date target was set

12/31/2015

(9.15.1.5) End date of base year

12/31/2015

(9.15.1.6) Base year figure

0.04

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

0.03

(9.15.1.9) Reporting year figure

0.02

(9.15.1.10) Target status in reporting year

Select from:
☑ Achieved

(9.15.1.11) % of target achieved relative to base year

200

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target
☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Reduce waste intensity footprint by 20 percent. This target applies organization-wide across all Dow manufacturing assets and covers waste intensity measured relative to production. It includes reductions in water leaving operations through waste streams, as well as improvements in process efficiency, water and material utilization. Exclusions are limited to activities outside operational control (e.g., third-party waste handling post-transfer). The target supports UN SDG 6, primarily Target 6.3, by reducing pollutant loads and improving water quality, and contributes to SDG 6.4 by enhancing resource efficiency and reducing water losses associated with waste.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Key actions contributing to waste intensity reduction include Dow's Waste Minimization Value Improvement Practice (VIP), a structured engineering decision-making process integrated into all projects >$2 million to reduce hazardous and non-hazardous waste through improved design. In 2025, 14 projects underwent mandatory VIP reviews, identifying opportunities to minimize waste to the environment, including water. These efforts contributed to a >32% reduction in waste intensity compared to the 2015 baseline, exceeding Dow's 2025 World-Leading Operations target of 20%.

(9.15.1.18) Further details of target

Dow's waste intensity reduction target is underpinned by its waste management hierarchy, which prioritizes eliminating or minimizing waste at the source through research, process design, and operational excellence. Where waste cannot be avoided, reuse and recycling are prioritized. Unusable hazardous waste is treated using chemical, physical, biological, or thermal methods to reduce volume and hazard, with landfill used only as a last resort. Waste is managed in accordance with regulatory requirements and directed to approved facilities. Building on this approach, Dow has introduced a new goal to reduce waste intensity by an additional 5% by 2035, further advancing its commitment to minimizing environmental impacts.

Row 3

(9.15.1.1) Target reference number

Select from:

☑ Water target 3

(9.15.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water pollution

☑ Reduction in concentration of pollutants

(9.15.1.4) Date target was set

12/31/2015

(9.15.1.5) End date of base year

12/31/2015

(9.15.1.6) Base year figure

337

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

326

(9.15.1.9) Reporting year figure

236

(9.15.1.10) Target status in reporting year

Select from:
☑ Achieved

(9.15.1.11) % of target achieved relative to base year

918

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target
☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

As part of its 2015 World-Leading Operations goals, Dow committed to growing production while offsetting emissions of priority compounds to both air and water across its global operations. The target covers compounds identified as persistent, bioaccumulative, and toxic (PBT), as well as those with carcinogenic, mutagenic, and reproductive toxicity (CMR) hazards. The list is global in scope and aligned with leading regulatory frameworks, including the U.S. EPA, the World Health Organization (IARC), and the European Commission. This comprehensive coverage ensures consistent management of priority substances and reductions in emissions to air and water.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Key actions included implementing management plans for priority compounds across portfolios, focusing on substitution with safer alternatives, reducing concentrations in products, tightening emission controls to air and water, and phasing out products containing priority substances. In 2025, Dow established a formal governance process to manage substances of concern within each business portfolio. This framework strengthens accountability, ensures consistent tracking of emissions to air and water, and supports ongoing risk reduction and compliance with global regulatory expectations.

(9.15.1.16) Is this a science-based target according to SBTN?

Select from:

☑ No

(9.15.1.18) Further details of target

Priority compounds are tracked across all Dow manufacturing sites as part of the Global Environmental Inventory Standard and support both regulatory reporting and internal performance management. This target is a key component of Dow's environmental stewardship approach, including its water resilience strategy to protect water quality. In 2025, total emissions of priority compounds still show a decrease beyond the initial goal and compared to last year. This reflects a reduction in emission intensity, driven by improved process efficiency, emissions controls, and substance management across the portfolio.

Row 4

(9.15.1.1) Target reference number

Select from:

☑ Water target 4

(9.15.1.2) Target coverage

Select from:

☑ Site/facility

(9.15.1.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water withdrawal by source

(9.15.1.4) Date target was set

12/31/2024

(9.15.1.5) End date of base year

12/31/2024

(9.15.1.6) Base year figure

0

(9.15.1.7) End date of target year

12/31/2050

(9.15.1.8) Target year figure

20

(9.15.1.9) Reporting year figure

5

(9.15.1.10) Target status in reporting year

Select from:

☑ Underway

(9.15.1.11) % of target achieved relative to base year

25

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

☑ Water Resilience Coalition

(9.15.1.13) Explain target coverage and identify any exclusions

Dow's water and nature strategy focuses on building water resilience for its sites and surrounding communities. To understand water resilience, Dow assesses four key factors tied to water dynamics - water supply and quality, water asset management, emissions to water, climate and weather. To accelerate progress towards water resilience, the Company identified 20 sites where a deeper understanding of water sourcing risk exists and meet at least two of the following criteria: significant water withdrawal, focus of decarbonization or growth effort, or located in water stressed regions. These criteria represent the importance of water operations and the increased pressure on water use and conservation. For Dow's top 20 water-dependent sites, it will use an index to help inform plans to achieve water resilience and monitor progress towards those plans. Dow's target is for ten of those sites to be water-resilient by 2030, and all to be water-resilient by 2050.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

Dow is advancing its Water Resilience goal through a structured approach anchored in its Water Resilience Framework and the deployment of evergreen site water plans. As of 2025, five sites have completed these plans, strengthening basin-level water stress understanding, improving water supply reliability, and establishing site-specific roadmaps for long-term resilience. Progress is supported by targeted site actions. For example, Dow is investing in infrastructure to enhance regional resilience. The Harris Reservoir expansion in Freeport, Texas, now 15% complete, will increase water storage capacity and improve long-term supply reliability for both Dow operations and the surrounding community.

(9.15.1.18) Further details of target

Dow is advancing its Water Resilience goal through a structured framework designed to guide sites in implementing actions and informing enterprise strategy. The framework is grounded in a Site Water Plan process and supporting tools that enable sites to assess risks, identify priorities, and take ownership of long-term water stewardship. Water resilience is assessed across four key dimensions: water supply and quality (watershed conditions, sourcing, and demand); water asset management (site infrastructure, process efficiency, and conservation); wastewater discharge (process safety, compliance, and environmental performance); and climate and weather (preparedness for variability and extreme events). Insights from site plans, basin understanding, and operational data inform enterprise decision-making and support long-term resilience across Dow's portfolio.

Row 5

(9.15.1.1) Target reference number

Select from:

☑ Water target 5

(9.15.1.2) Target coverage

Select from:

☑ Product level

(9.15.1.3) Category of target & Quantitative metric

Product use phase

☑ Increase in revenue from products designed for use phase resource efficiency

(9.15.1.4) Date target was set

12/31/2020

(9.15.1.5) End date of base year

12/31/2020

(9.15.1.6) Base year figure

80

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

85

(9.15.1.9) Reporting year figure

95

(9.15.1.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.1.11) % of target achieved relative to base year

300

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.1.13) 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.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Dow moved from using its Sustainable Chemistry Index (SCI) to the more advanced Dow Innovation Portfolio Sustainability Assessment, a science-based, customer-centric tool to evaluate sustainability in product development. The company embedded sustainability metrics into business-specific goals and decision-making processes across all its units. This goal was part of Dow's broader effort to lead in sustainable innovation, aligning with the UN Sustainable Development Goals and focusing on areas like climate protection, circular economy, and safer materials. Dow continues to use the Dow Innovation Portfolio Sustainability Assessment and life cycle analysis in accordance with ISO 14040/14044 standards to guide innovation.

(9.15.1.18) Further details of target

Dow has achieved this target. Dow Innovation Portfolio Sustainability Assessment and life cycle analysis in accordance with ISO 14040/14044 standards continue to guide innovation. 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 including water and nature as part of climate adaptation, Circular Economy and Safer Materials.

Row 6

(9.15.1.1) Target reference number

Select from:

☑ Water target 6

(9.15.1.2) Target coverage

Select from:

☑ Organization-wide (including entire value chain)

(9.15.1.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Other WASH, please specify :By 2035, Dow will implement climate-resilient safe water, sanitation, and hygiene (WASH) for all employees in all Dow facilities.

(9.15.1.4) Date target was set

12/31/2025

(9.15.1.5) End date of base year

12/31/2025

(9.15.1.6) Base year figure

0

(9.15.1.7) End date of target year

12/31/2035

(9.15.1.8) Target year figure

100

(9.15.1.9) Reporting year figure

15

(9.15.1.10) Target status in reporting year

Select from:
☑ New

(9.15.1.11) % of target achieved relative to base year

15

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target
☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

By 2035, Dow will implement climate-resilient safe water, sanitation, and hygiene (WASH) for all employees in all Dow facilities. The target covers the provision of climate-resilient WASH access for 100% of Dow employees across all Dow-owned and operated facilities. There are no formal exclusions from the target within these organizational boundaries. While contractors, suppliers, and community stakeholders are not included within the formal target boundary Dow recognizes the importance of collective action to strengthen water resilience. Through engagement with value chain partners, local communities, government entities, watershed users, universities, and other stakeholders, Dow seeks opportunities to support broader watershed health, water stewardship, and

climate-resilient water solutions that contribute to long-term water security and resilience in the regions where it operates.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

Dow plans to achieve this target through assessment, communication, and implementation of climate-resilient WASH practices for materially impacted sites within water site plans, ensuring WASH for all of Dow's sites. During the reporting year, Dow engaged S&P Global to assess physical climate risks across its manufacturing sites using site-level hazard analysis and future climate scenarios, investigating water stress, drought, extreme weather, changing precipitation patterns, declining water quality, and increasing temperatures and identifying key risks that could affect the reliability of water-related services at some locations. These assessments established the foundation for climate-resilient WASH implementation and resulted in 15% progress toward the target during the reporting year, supporting Dow's goal of achieving 100% climate-resilient WASH coverage for all employees by 2035.

(9.15.1.18) Further details of target

In 2017, Dow signed the UN Global Compact WASH Pledge and, in 2019, completed WBCSD WASH self-assessments across all sites. This target builds on that foundation by incorporating climate-resilient WASH principles aligned with updated UNICEF and COP27 WASH Declaration guidance to help ensure safe and reliable WASH services under changing climate conditions. Before 2025, climate-resilient WASH had not yet been systematically assessed or implemented across Dow facilities, therefore the baseline value is 0%. Dow remains committed to ensuring access to essential WASH services as climate conditions evolve.

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

	Targets in place
	Select from: ☑ Yes

(10.1.1) Provide details of your plastics-related targets.

(10.1.1.1) Target reference number

Select from:
☑ Plastics target 1

(10.1.1.2) Target coverage

Select from:
☑ Organization-wide (direct operations only)

(10.1.1.3) Category of target & quantitative metric

Plastic polymers
☑ Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold

(10.1.1.4) Date target was set

10/16/2022

(10.1.1.5) End date of base year

12/30/2023

(10.1.1.6) Base year figure

0

(10.1.1.7) End date of target

12/30/2030

(10.1.1.8) Target year figure

500,000

(10.1.1.9) Reporting year figure

190,000

(10.1.1.10) Target status in the reporting year

Select from:
☑ Revised

(10.1.1.11) % of target achieved relative to base year

38

(10.1.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

None, alignment not assessed
☑ None, alignment not assessed

(10.1.1.13) Explain target coverage and identify any exclusions

To be considered circular and renewable, the solution must be sold through Dow, a Dow subsidiary or via service to a third party; must be made/transformed from bio-based and/or waste-based raw materials; and circular content/volume must be measurable and auditable. Dow assumes free allocation for mass balance volume. While Dow's Circularity target does not have a base year, tracking of this metric began in 2023, therefore the prior value is reported as "zero" for the purposes of this disclosure.

(10.1.1.15) Plan for achieving target, and progress made to the end of the reporting year

Dow is committed to driving circularity at meaningful scale – supporting customers and strengthening its long-term competitiveness as circular solutions become integral to markets and regulation. The Company has built capability and delivered measurable progress through partnerships, investments, and commercial engagement across mechanical, advanced, and renewable solutions, with commercialization of circular and renewable solutions increasing annually since 2023.

(10.1.1.17) Further details of target

Dow initially set a target to deliver 3 million metric tons of circular and renewable solutions annually by 2030. Its long-term intention to deliver this volume remains. However, near-term delivery is governed by system readiness, including market conditions, policy progress and technology advancement. Dow is actively managing how and when to scale these solutions as circular markets mature. In order to deliver credible environmental impact and long-term economic value, the Company aligns supply deployment with confirmed demand, progression of growth across circularity solution options and allocate capital with discipline. Accordingly, Dow has established a 2030 milestone of 500 kilotons (KT) of circular and renewable solutions commercialized annually to anchor disciplined execution under current conditions, while preserving flexibility to accelerate as enabling conditions strengthen.

Row 2

(10.1.1.1) Target reference number

Select from:
☑ Plastics target 2

(10.1.1.2) Target coverage

Select from:
☑ Organization-wide (including entire value chain)

(10.1.1.3) Category of target & quantitative metric

Plastic packaging
☑ Increase the proportion of plastic packaging that is designed for recycling

(10.1.1.4) Date target was set

06/16/2020

(10.1.1.5) End date of base year

12/30/2020

(10.1.1.6) Base year figure

81

(10.1.1.7) End date of target

12/30/2035

(10.1.1.8) Target year figure

100

(10.1.1.10) Target status in the reporting year

Select from:
☑ Revised

(10.1.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

None, alignment not assessed
☑ None, alignment not assessed

(10.1.1.13) Explain target coverage and identify any exclusions

Polyethylene (PE) on its own is technically recyclable; however, it can be combined with non-recyclable materials. Due to a lack of globally reported industry data, the Close the Loop target estimates the global industry usage of PE in the packaging market and purposely excludes consideration of other packaging materials provided by Dow or by other market contributors. The Close the Loop target is derived by combining secondary market research data with assumptions from subject matter experts, including Dow technical experts, customers and brand owners. A packaging application is considered "enabled" for recyclability if 1) it has been developed using Dow Packaging & Specialty Plastics PE products; or 2) there has been an announcement or launch of a new recyclable packaging design, irrespective of Dow's direct involvement. The reported progress should be interpreted as an indicative estimation, rather than a definitive quantification, and the methodology may introduce variability.

(10.1.1.15) Plan for achieving target, and progress made to the end of the reporting year

The transition to a circular economy is essential to a sustainable and competitive future. Dow takes a systems approach, focusing on the policies, infrastructure, markets, and technologies needed to scale circular solutions. The Company advances circularity by designing materials for recyclability and supplying circular and renewable products that help customers increase recycled and renewable content. Product development considers the full life cycle of materials, including greenhouse gas emissions, performance, durability, and end-of-life outcomes, with the goal of reducing waste and maintaining material value. In 2025, Dow introduced INNATE™ TF 220 Precision Packaging Resin to support recyclable, high-performance polyethylene films. Dow also partnered with Valgroup to launch Brazil's first designed-for-recyclability coffee packaging, using a 95% polyethylene structure that is compatible with existing recycling streams and supports higher-value reuse of post-consumer materials.

(10.1.1.17) Further details of target

By 2035, Dow will close the loop by enabling 100% of Dow products sold into packaging applications to be reusable or recyclable. In 2024, aligned with its Close the Loop target, 89% of the packaging applications Dow sold into were equipped to be designed for recyclability or reusability. Due to the indicative nature of this metric, continued lack of globally reported industry data, and data showing that the vast majority of plastic packaging can be designed for recyclability Dow has decided to focus on its circularity target and stop measuring the Close the Loop target, while our work continues on Design for Recycling technologies, which we will qualitatively share success to inspire broader adoption.

Row 3

(10.1.1.1) Target reference number

Select from:

☑ Plastics target 3

(10.1.1.2) Target coverage

Select from:

☑ Organization-wide (including entire value chain)

(10.1.1.3) Category of target & quantitative metric

Other

☑ Other, please specify

(10.1.1.4) Date target was set

04/14/2015

(10.1.1.5) End date of base year

12/30/2015

(10.1.1.6) Base year figure

0

(10.1.1.7) End date of target

12/30/2025

(10.1.1.8) Target year figure

6

(10.1.1.9) Reporting year figure

6

(10.1.1.10) Target status in the reporting year

Select from:
☑ Achieved

(10.1.1.11) % of target achieved relative to base year

100

(10.1.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

None, alignment not assessed
☑ None, alignment not assessed

(10.1.1.13) Explain target coverage and identify any exclusions

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.

(10.1.1.16) List the actions which contributed most to achieving this target

2018-2021 – Launched commercial grades of mass balanced bio-based polyethylene, mechanically recycled polyethylene and molecularly recycled polyurethane 2015-2025 – Built partnerships across circular technologies,

products and production, enabling advanced recycled polyethylene solutions and expanding circular applications 2023 – Goal achieved; continued circular progress, including the 2024 acquisition of mechanical recycler Circulus

(10.1.1.17) Further details of target

Dow is committed to driving circularity at meaningful scale – supporting customers and strengthening our long-term competitiveness as circular solutions become integral to markets and regulation. We have built capability and delivered measurable progress through partnerships, investments, and commercial engagement across mechanical, advanced, and renewable solutions, with commercialization of circular and renewable solutions increasing annually since 2023.

(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

(10.2.3) Please explain

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 Dow's 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

(10.2.3) Please explain

Dow uses durable plastics for pipes, insulation and many other large and small applications throughout its operations.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

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, Dow has targets to significantly increase the amount of circular solutions it brings to market as noted under question #10.1, which will help enable packaging producers to meet their circularity targets.

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

Several of Dow's products are being packaged in plastics packaging. Dow seeks to use the most practical and environmentally friendly packaging for each application and is continuously improving its solutions to reflect this, for example, through increased use of recycled materials in the fabrication.

Provision of waste management

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

In 2024, Dow acquired Circulus, a North American polyethylene recycler, to advance its mechanical recycling offerings. This transaction will add capacity of 50,000 metric tons of recycled materials annually.

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

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.

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: ☑ 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

☑ Waste data

☑ Emissions breakdown by business division

☑ Fuel consumption

☑ Electricity/Steam/Heat/Cooling consumption

☑ Methane emissions initiatives/activities

☑ Emissions reduction

☑ Base year emissions absolute emissions (Scope 3)

☑ Year on year change in

☑ Emissions breakdown by country/area Electricity/Steam/Heat/Cooling consumption

☑ Renewable

☑ Year on year change in absolute emissions (Scope 1 and 2)

☑ Year on year change in emissions intensity (Scope 1 and 2)

(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 included in the Global Reporting Initiative (GRI) Disclosure Report - GRI Content Index (the "GRI Content Index") within the Dow 2025 INtersections Progress Report (the "2025 INtersections Progress Report") as of and for the year ended December 31, 2025 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") included within the accompanying Dow 2025 INtersections Progress Report (the "2025 INtersections Progress Report") for the year ended December 31, 2025 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 2025 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 2025 INtersections 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

☑ Water consumption– total volume by treatment method

☑ Water discharges– total volumes areas with water stress (megaliters)

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

☑ Water discharges – volumes by destination

☑ Water discharges – volumes

☑ Volume withdrawn from

(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 included in the Global Reporting Initiative (GRI) Disclosure Report - GRI Content Index (the "GRI Content Index") within the Dow 2025 INtersections Progress Report (the "2025 INtersections Progress Report") as of and for the year ended December 31, 2025 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") included within the accompanying Dow 2025 INtersections Progress Report (the "2025 INtersections Progress Report") for the year ended December 31, 2025 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 2025 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 2025 INtersections 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, 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," "could," "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 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; Dow's ability 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, tariffs and trade policies, 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, logistics and 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; 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; and any global and regional economic impacts of a pandemic or other public health-related risks and events on Dow's business. 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 of this Annual Report on Form 10-K titled "Risk Factors." 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 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)

Dow 2025 INtersections 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

Chief Technology and Sustainability Officer

(13.3.2) Corresponding job category

Select from:

☑ Chief Sustainability Officer (CSO)

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute