

### What is meant by a transactional change?

In this context, a *transactional change* refers to a shift in the system where business transactions are processed. Specifically, Dow is transferring the legal structure, assets, and related data of Diamond Infrastructure Solutions (Diamond) from Dow's current operational system into a new, separate system environment dedicated to Diamond. This process is often called a "lift and shift," meaning the data and setup are being moved as-is into a new system (or "tenant") where Diamond will operate independently.

### Are the Legal Entities changing?

No, suppliers should continue to use the following legal entities:

|                                      |                                |
|--------------------------------------|--------------------------------|
| • DOW HYDROCARBONS AND RESOURCES LLC | • UCAR LOUISIANA PIPELINE, LLC |
| • DOW PIPELINE, LLC                  | • UCAR PIPELINE, LLC           |
| • SEADRIFT PIPELINE, LLC             | • DOW INFRACO, LLC             |
| • DOW INTRASTATE GAS, LLC            | • DOW INFRA FUND LLC           |
| • CAYUSE PIPELINE, LLC               | • DOW INFRA OPCO, LLC          |

### When will I receive additional information?

Suppliers will be notified approximately 30 days before the effective date for each impacted legal entity. This communication will outline the specific changes and confirm that everything is progressing as planned.

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

Please submit a request via the [Contact Procure to Pay](#) page.

### What else will be different as a result of these transactional changes?

Aside from the system where transactions are processed, there will be minimal impact on other areas of our business. Day-to-day operations, contacts, and processes will largely remain the same.

### Will there be a Transactional Recess associated with this transactional change?

Yes. To ensure a smooth transition, there will be a temporary pause in transaction processing—known as a *transactional recess*—for the impacted legal entities. This recess will begin on **Friday, January 30, 2026, and end on Monday, February 2, 2026**. During this time, transactions will not be processed in the affected systems.

### What are the addresses for the legal entities?

Please reference the following document on the [supplier website](#) closer to implementation: **Change Reference Guide, Scope, and Cross-Reference Data**.

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

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

No, VAT registration will not change. Please reference the following document on the [supplier website](#) closer to implementation: **Change Reference Guide, Scope, and Cross-Reference Data**.

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

No, TAX number will not change. Please reference the following document on the [supplier website](#) closer to implementation: **Change Reference Guide, Scope, and Cross-Reference Data.**

**What will happen to my open Purchase Order transactions with Dow that are now impacted by the transactional changes?**

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

**What will happen to my open invoices with Dow that are impacted by the transactional changes?**

If the invoice was sent prior to February 2, 2026, your invoice will be paid against the original purchase order; no need to submit a different invoice. If you are submitting an invoice on February 2, 2026 or after, a purchase order cross-reference file will be available on the [supplier website](#) during the week of the effective date. You will need to reference the new purchase order in your invoices & documents.

**Why did my invoice get returned?**

A return to vendor letter specifies why an invoice is returned, such as being addressed to the wrong entity, missing tax, lacking a valid purchase order or reference, or referencing a fully paid purchase order.

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

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

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

The current ERS process for invoicing includes a daily and monthly report on the goods or services provided by your company to Dow and/or its affiliates. Based on that report, the payment to your company is settled automatically. The first week of go-live, you will receive the last ERS monthly report indicating the last payment that will be processed by the current entity. This will include all purchase orders that have been administratively received by Dow before go-live. This payment will be processed automatically using the ERS process, following the standard payment terms that are being used for your payments. Please ensure that any discrepancies based upon the daily ERS reports are communicated to Dow in a timely manner to ensure the accuracy of the payments. For purchase orders created after February 2, 2026, you will receive new daily and monthly reports based upon the transactions done after implementation.