



Dow 2025 CDP Corporate Questionnaire

Contents

C1. Introduction.....	9
(1.1) In which language are you submitting your response?	9
(1.2) Select the currency used for all financial information disclosed throughout your response.	9
(1.3) Provide an overview and introduction to your organization.	9
(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.	10
(1.4.1) What is your organization's annual revenue for the reporting period?	11
(1.5) Provide details on your reporting boundary.	11
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	11
(1.7) Select the countries/areas in which you operate.	13
(1.8) Are you able to provide geolocation data for your facilities?	13
(1.8.1) Please provide all available geolocation data for your facilities.	13
(1.14) In which part of the chemicals value chain does your organization operate?	16
(1.22) Provide details on the commodities that you produce and/or source.	16
(1.24) Has your organization mapped its value chain?	18
(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?	18
(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?	19
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	21
(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?	21
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	22
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?.....	22
(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	22
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	26
(2.3) Have you identified priority locations across your value chain?	26
(2.4) How does your organization define substantive effects on your organization?	27
(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?	29
(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.	30
C3. Disclosure of risks and opportunities.....	36
(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?	36
(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.	37

(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.	48
(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?.....	50
(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	53
(3.3.1) Provide the total number and financial value of all water-related fines.	54
(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?.....	54
(3.5.1) Select the carbon pricing regulation(s) which impact your operations.	54
(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.	54
(3.5.3) Complete the following table for each of the tax systems you are regulated by.	57
(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?	59
(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?	59
(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.	60
(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.	68

C4. Governance 70

(4.1) Does your organization have a board of directors or an equivalent governing body?	70
(4.1.1) Is there board-level oversight of environmental issues within your organization?	70
(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.	71
(4.2) Does your organization's board have competency on environmental issues?	77
(4.3) Is there management-level responsibility for environmental issues within your organization?	78
(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).	78
(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?.....	87
(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).....	88
(4.6) Does your organization have an environmental policy that addresses environmental issues?.....	90
(4.6.1) Provide details of your environmental policies.	91
(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?	92
(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?	93
(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?	94
(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	103
(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?	111

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	111
--	-----

C5. Business strategy 115

(5.1) Does your organization use scenario analysis to identify environmental outcomes?	115
(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.	115
(5.1.2) Provide details of the outcomes of your organization's scenario analysis.	127
(5.2) Does your organization's strategy include a climate transition plan?	130
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?	133
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.	133
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	139
(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?	140
(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.	140
(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	142
(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.	142
(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?	143
(5.10) Does your organization use an internal price on environmental externalities?	143
(5.10.1) Provide details of your organization's internal price on carbon.	143
(5.10.2) Provide details of your organization's internal price on water.	145
(5.11) Do you engage with your value chain on environmental issues?	148
(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?	149
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	152
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?	154
(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.	156
(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.	170
(5.11.8) Provide details of any environmental smallholder engagement activity	175
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.	176
(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?	185

C6. Environmental Performance - Consolidation Approach 186

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.	186
---	-----

C7. Environmental performance - Climate Change 189

(7.1) Is this your first year of reporting emissions data to CDP?	189
(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?	189

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	189
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	189
(7.3) Describe your organization's approach to reporting Scope 2 emissions.	190
(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 within your selected reporting boundary which are not included in your disclosure?	190
(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.	190
(7.5) Provide your base year and base year emissions.	191
(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO ₂ e?	197
(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO ₂ e?	198
(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions. ...	200
(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.	209
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	213
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	214
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	215
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	217
(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?	218
(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.	218
(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?	219
(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?	219
(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO ₂	219
(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?	220
(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).	220
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.	222
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	230
(7.17.1) Break down your total gross global Scope 1 emissions by business division.	230
(7.17.2) Break down your total gross global Scope 1 emissions by business facility.	231
(7.17.3) Break down your total gross global Scope 1 emissions by business activity.	240
(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO ₂ e.	240
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	241
(7.20.2) Break down your total gross global Scope 2 emissions by business facility.	241
(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO ₂ e.	248
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.	249

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	250
(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.....	250
(7.25.1) Disclose sales of products that are greenhouse gases.....	252
(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?.....	253
(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?	254
(7.29) What percentage of your total operational spend in the reporting year was on energy?	254
(7.30) Select which energy-related activities your organization has undertaken.....	254
(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.....	255
(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.....	257
(7.30.6) Select the applications of your organization's consumption of fuel.....	259
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.....	260
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.....	264
(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.....	266
(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.....	267
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.....	294
(7.31) Does your organization consume fuels as feedstocks for chemical production activities?.....	307
(7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.....	307
(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.....	311
(7.39) Provide details on your organization's chemical products.....	313
(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.....	319
(7.52) Provide any additional climate-related metrics relevant to your business.....	321
(7.53) Did you have an emissions target that was active in the reporting year?	322
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.....	322
(7.54) Did you have any other climate-related targets that were active in the reporting year?	325
(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.....	325
(7.54.3) Provide details of your net-zero target(s).....	332
(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.....	334
(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.....	334
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.....	335
(7.55.3) What methods do you use to drive investment in emissions reduction activities?	338
(7.73) Are you providing product level data for your organization's goods or services?	340
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?	340

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.	340
(7.79) Has your organization retired any project-based carbon credits within the reporting year?.....	347

C8. Environmental performance - Forests..... 348

(8.1) Are there any exclusions from your disclosure of forests-related data?	348
(8.2) Provide a breakdown of your disclosure volume per commodity.	348
(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.....	348
(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.....	350
(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.....	350
(8.5) Provide details on the origins of your sourced volumes.	350
(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?	352
(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year. .	352
(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.	353
(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.	357
(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.....	358
(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.	359
(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.	359
(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.	360
(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.	361
(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.....	363
(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.	364
(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.	365
(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?	365
(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.	366
(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?	367
(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.	367
(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.	368
(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.	375

(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?	376
(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	376
(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?	377
(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	377

C9. Environmental performance - Water security.....382

(9.1) Are there any exclusions from your disclosure of water-related data?	382
(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	382
(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?	389
(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.	391
(9.2.7) Provide total water withdrawal data by source.	392
(9.2.8) Provide total water discharge data by destination.	396
(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.	398
(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.	402
(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?	403
(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.	404
(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?	412
(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?	415
(9.5) Provide a figure for your organization's total water withdrawal efficiency.	415
(9.6) Do you calculate water intensity for your activities in the chemical sector?	415
(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.	415
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	421
(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?	421
(9.14) Do you classify any of your current products and/or services as low water impact?	422
(9.15) Do you have any water-related targets?	422
(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	422
(9.15.2) Provide details of your water-related targets and the progress made.	423

C10. Environmental performance - Plastics.....433

(10.1) Do you have plastics-related targets, and if so what type?	433
(10.2) Indicate whether your organization engages in the following activities.	433
(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.	436

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.	436
(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.	436
(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.	437
(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.	437

C11. Environmental performance - Biodiversity 438

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	438
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	438
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	438

C13. Further information & sign off 443

(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?	443
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	443
(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.	445
(13.3) Provide the following information for the person that has signed off (approved) your CDP response.	446
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.	446

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) combines global breadth; asset integration and scale; focused innovation and materials science expertise; leading business positions; and environmental, social and governance leadership to achieve profitable growth and deliver a sustainable future. The Company's ambition is to become the most innovative, customer centric, inclusive and sustainable materials science company in the world. Dow's portfolio of plastics, industrial intermediates, coatings and silicones businesses delivers a broad range of differentiated, science-based products and solutions for its customers in high-growth market segments, such as packaging, infrastructure, mobility and consumer applications. Dow operates 91 manufacturing sites in 30 countries and employs approximately 36,000 people. Dow delivered net sales of approximately 43 billion in 2024. Dow's major manufacturing sites are located in Argentina, Brazil, Canada, China, Germany, The Netherlands, Spain, Thailand, United Kingdom, and the United States. Our portfolio includes six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics (Hydrocarbons & Energy and Packaging and Specialty Plastics), Industrial Intermediates & Infrastructure (Industrial Solutions and Polyurethanes & Construction Chemicals), and Performance Materials & Coatings (Coatings & Performance Monomers and Consumer Solutions). This report is a combined report being submitted by Dow Inc. and The Dow Chemical Company and its consolidated subsidiaries ("TDCC" and together with Dow Inc., "Dow" or the "Company"). Dow supports the Paris Agreement and is committed to achieving its goal of keeping global temperature rise well below 2°C and to pursue efforts to limit the increase to 1.5°C. As both a major user of energy, as well as a producer of technologies that are essential to a lower-carbon future, we have a responsibility to act. Water is Dow's largest dependency on nature. Dow recognizes that every site and every business is accountable for water, and certain watersheds require additional measures to address specific water-stress challenges. Dow is committed to no net deforestation or conversion of natural ecosystems in its direct operations. Dow follows forest management practices to ensure that our timber commodities are compliant with local regulations and have source traceability. As a tangible demonstration of our commitment to climate protection, Dow has the following targets: - By 2025, Dow will reduce its net annual GHG emissions by 2 million metric tons vs. its 2020 baseline. - By 2030, Dow will reduce its net annual GHG emissions by 5 million metric tons vs. its 2020 baseline. (~15% reduction). - By 2050, Dow intends to be carbon neutral. (Scope 1+2+3 plus product benefits) - By 2025, Dow will obtain 750 MW of its power demand from renewable sources. In 2024, Dow met and exceeded this goal. - By 2025, As part of our World Leading Operation goal, Dow will reduce the freshwater intake intensity at 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, 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. - By 2030, Dow will reach 100% FSC certification for both wood and charcoal commodities produced and purchased within our silicon operations in Brazil, the only location that purchases timber used in production processes. To align senior leadership across Dow's businesses and drive climate related initiatives, Dow has a Climate Steering Team (CST) which includes executives from Dow businesses and functions. The CST supervises the Carbon Program Management Office and the Water & Nature Program Management Office. Together these Program Management Offices are responsible for assessing and managing climate-related risks and opportunities, including reducing Scopes 1, 2 and 3 greenhouse gas emissions; developing products, technologies and business models to address customers' carbon-related needs; developing actions to address water usage in water-stressed areas; supporting new technology development to improve greenhouse gas emissions and to advance water and nature resource management; improving metric tracking and reporting; and developing and executing actions to deliver committed targets. Dow supports CDP's efforts to promote the measurement, management, reporting, and reduction of greenhouse gas emissions. Dow recently released its 2024 INtersections Progress Report. Along with the 2024 INtersections Progress Report, Dow views the opportunity to report to CDP as a key mechanism for it to report its progress as it relates to climate. More information on Dow can be found at www.dow.com.

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

(1.4.1) End date of reporting year

12/31/2024

(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?

42,964,000,000

(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

☒ Turkey

☒ Belgium

☒ Germany

☒ Colombia

☒ Indonesia

☒ Singapore

☒ Netherlands

☒ Philippines

☒ Taiwan, China

Britain and Northern Ireland

☒ Spain

☒ Brazil

☒ Canada

☒ France

☒ Mexico

☒ Portugal

☒ Thailand

☒ Viet Nam

☒ Argentina

☒ Australia

☒ Republic of Korea

☒ Russian Federation

☒ United Arab Emirates

☒ United States of America

☒ United Kingdom of Great

(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)

480,000

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

Select from:

☒ Yes

(1.22.9) Original unit

Select all that apply

☒ Cubic meters

(1.22.10) 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.

(1.22.11) Form of commodity

Select all that apply

☒ Sawn timber, veneer, chips

☒ Softwood logs

☒ Other, please specify :Charcoal

(1.22.12) % of procurement spend

Select from:

☒ 1-5%

(1.22.13) % of revenue dependent on commodity

Select from:

☒ 1-10%

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

Select from:

☒ Yes, disclosing

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

Select from:

☒ No

(1.22.19) Please explain

Dow produces silicon metal using charcoal and woodchips. As part of 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 2024. 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 six years, including 2024.

(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 raw material suppliers through to 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
- ☒ Biodiversity

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

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers
- ☒ 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

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

Enterprise Risk Management

- ☒ Enterprise Risk Management

International methodologies and standards

- ☒ IPCC Climate Change Projections
- ☒ Life Cycle Assessment

Other

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

(2.2.2.13) Risk types and criteria considered

Acute physical

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

Chronic physical

- ☒ Water stress ☒ Changing precipitation patterns and types (rain, hail, snow/ice)

- ☒ Groundwater depletion
- ☒ Increased severity of extreme weather events
- ☒ Water availability at a basin/catchment level
- ☒ Seasonal supply variability/interannual variability

Policy

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

Market

- ☒ Availability and/or increased cost of certified sustainable material

Reputation

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

Technology

- ☒ Transition to lower emissions technology and products
- ☒ Transition to water efficient and low water intensity technologies and products
- ☒ Unsuccessful investment in new technologies

Liability

- ☒ Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- | | |
|---|---|
| ☒ NGOs | ☒ Regulators |
| ☒ Customers | ☒ Local communities |
| ☒ Employees | |
| ☒ Investors | |
| ☒ Suppliers | |

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

Select from:

- ☒ No

(2.2.2.16) Further details of process

The evaluation of risks and opportunities is integrated into a multidisciplinary company-wide risk management process, known as Enterprise Risk Management (ERM). The ERM process identifies significant or major risks to the Company and develops action plans to modify or mitigate risks and capitalize on opportunities. The ERM process is an enterprise-wide, cross-functional assessment that identifies, assesses, manages, and mitigates risks on an ongoing basis utilizing a broad range of data, both internal and external to Dow, covering all value chain stages (direct operations, upstream, and downstream). A member of the leadership team is assigned and accountable for managing each identified risk. While ERM covers all time horizons (short-term, medium-term, and

long-term), risks are categorized based on the potential impact and likelihood of a significant event happening within the next five years (short-term). Key risks, including short- and medium-term risks, and emerging risks are also evaluated more than once a year at meetings of the Committees and Board. Enterprise risks are evaluated quarterly with the Controllers team and disclosure counsel. Principal risks that may negatively impact the future results of the Company are reviewed at least quarterly with the Audit Committee and full Board. All remaining low impact risks that are identified are reviewed at least on an annual basis. In addition to our ERM process, which includes a long-term (2050) risk analysis, Dow also utilizes a robust scenario analysis to assess the long-term materiality and magnitude of the impact of climate-related risks and opportunities. Scenarios are used to evaluate both physical and transition risk and are particularly useful in evaluating the potential and impact of emerging risks. Details on our completed scenario analysis can be found in questions 5.1.1 and 5.1.2 of this report. The Board is responsible for overseeing the Company's impacts to the economy, environment and people, including the Company's mission and values; operational and financial performance; sustainability targets; inclusion and diversity initiatives; ensuring transparency and accountability; and enterprise risk management. The Company regularly engages stakeholders and establishes collaborative partnerships to continue progress on Dow's environmental, social and governance priorities and build a clearer understanding of the complex global challenges and local conditions in the countries where the Company does business. Stakeholders include customers, suppliers, current and prospective employees, community advisory panels, societal organizations, regulators, shareholders and investors. The Company also brings in diverse perspectives and guidance through the Sustainability External Advisory Council (SEAC) and Science and Technology Advisory Council (STAC). This feedback, as well as stockholder support at the last annual meeting, is carefully considered when reviewing business, financial, operational, governance and compensation profiles and practices.

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

	Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed	Description of how interconnections are assessed
	Select from: ☒ 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 supply chain. 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) How potential water pollutants are identified and classified

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 include:

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

(2.5.1.5) Please explain

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

☒ Implementation of integrated solid waste management systems

☒ Requirement for suppliers to comply with regulatory requirements

☒ Industrial and chemical accidents prevention, preparedness, and response

☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

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

(2.5.1.5) Please explain

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
- ☒ Beyond compliance with regulatory requirements
- ☒ Reduction or phase out of hazardous substances
- ☒ Provision of best practice instructions on product use
- ☒ Implementation of integrated solid waste management systems
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

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

(2.5.1.5) Please explain

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 to ensure compliance with regulatory requirements

☒ Upgrading of process equipment/methods

(2.5.1.5) 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

☒ Beyond compliance with regulatory requirements

☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☒ Upgrading of process equipment/methods

(2.5.1.5) Please explain

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 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. In order to both maintain the benefits of plastics, meet growing demand for circular and renewable plastics and advance efforts to end plastic pollution in the environment, the Company is partnering with other organizations to bring the waste back into the circular economy. The Company's Transform the Waste target aims to transform plastic waste and other forms of waste to commercialize 3 million metric tons of circular and renewable solutions by 2030. Without the expansion of proper waste collection and recycling infrastructure and the development of a circular economy for plastics at scale, along with increased pressure to reduce the use of plastics, the Company could experience reduced demand for its polyethylene products, which could negatively impact the Company.

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ France

☒ Germany

☒ Netherlands

☒ Portugal

☒ Spain

(3.1.1.9) Organization-specific description of risk

In 2024, approximately 23% of Dow's total Scope 1 emissions were generated at our facilities in Europe that are subject to the EU Emissions Trading System (ETS). Dow's main regulatory risk related to climate change is that the cost to comply with this regulation increases via an increase in the cost of emission allowances, resulting in Dow experiencing an increase in cost to operate, compared to competitors that operate in other jurisdictions and who may not be subject to similar carbon emission pricing legislation.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased compliance costs

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

Select all that apply

☒ Medium-term

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

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium

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

Increased direct costs

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

Select from:

☒ Yes

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

112,000,000

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

168,000,000

(3.1.1.25) Explanation of financial effect figure

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

(3.1.1.26) Primary response to risk**Policies and plans**

☒ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

4,500,000

(3.1.1.28) Explanation of cost calculation

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

(3.1.1.29) Description of response

Dow works to mitigate the direct cost impact of existing regulation through pursuing efforts to reduce Dow's overall energy usage and GHG emissions through optimizing our facilities or implementing new projects. Currently, Dow's multidisciplinary teams are working on energy efficiency projects, R&D, and capital investment projects that will reduce the Company's energy usage and CO2 footprint overall. To combat climate change, the EU ambition for 2030 to reach a 55% emission reduction, compared to 1990 levels. Dow has a facility in Terneuzen, The Netherlands, that could have an increased cost to comply if CO2 emission pricing increases as a result of this objective. Dow mitigates the cost of compliance through the implementation of CO2 reduction projects that are less expensive to implement on a cost per tonne of CO2 basis than the projected cost of CO2 emissions.

Ultimately, our task is to reduce emissions in the most cost-effective manner available. Dow has outlined a multi-generational plan to use recycled feedstocks, clean hydrogen, turbine electrification and other breakthrough technologies such as e-cracking to reduce CO2 emissions and keep waste out of the environment for the Terneuzen site. As a result, Terneuzen is expected to reduce CO2 emissions and the reduction in emissions would result in reduced cost to comply with the EU ETS.

Forests

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.2) Commodity

Select all that apply

☒ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☒ Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Brazil

(3.1.1.9) Organization-specific description of risk

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 2024, Dow reached 49.71% FSC certification with 42% of timber products both harvested and purchased at our Pará location and 54% of our Minas Gerais consumption being FSC certified. From 2019 – 2024, 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

480,000

(3.1.1.28) Explanation of cost calculation

The total cost of response in 2024 was \$480,000 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: \$260,000 in wages for the natural resources technical team that visit farmers and suppliers every other month to conduct compliance audits and \$50,000 for cost associated with travel. An additional \$185,000 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 2024, Dow reached 49.71% FSC certification with 42% of timber products both harvested and purchased at its Pará location and 54% of its Minas Gerais consumption being FSC certified. From 2019 – 2024, 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

☒ Argentina

☒ United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Brazos River

☒ Other, please specify :Guadalupe River, US; Sauce River, Argentina

(3.1.1.9) Organization-specific description of risk

Water stress is a significant environmental risk with potential to have a substantive financial or strategic impact on business for Dow. This may impact Dow's growth strategy, business activity in water stressed regions, financial position or financial performance and cash flow. All six of Dow's key water stressed sites have been defined as having both acute and chronic physical risks. Acute physical risks are associated with droughts and extreme weather patterns. Chronic physical risks have been tied to 1) Changing precipitation patterns, 2) Increased water use due to declining water quality tied to higher total suspended solids or salt and 3) Sustained high temperatures affecting both air and surface water temperatures which impacts Dow's main use of water tied to cooling activities. Of the six key water stressed sites, three sites are expected to have a substantive impact on the organization in the future. The highest financial risk has been quantified by evaluating the higher operating costs and lost production at Dow's largest manufacturing assets along the U.S. Gulf Coast (Freeport and Seadrift, Texas) and Bahia Blanca, Argentina with a time frame of occurring within 1-7 years with a medium-high magnitude of potential.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Disruption in production capacity

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

Select all that apply

☒ Medium-term

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

Select from:

☒ More likely than not

(3.1.1.14) Magnitude

Select from:

☒ Medium-high

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

Impacts of anticipated effect of water scarcity and low water quality tied to acute and chronic water risks have been studied and results indicate that it may affect Dow's financial performance by increasing lost production and/or increased operating costs due to several factors such as: -Requirements of additional water treatment which consumes higher amounts of water. -In certain locations, this may also impact Dow's ability to receive raw materials due to low water levels impacting barge delivery. -Higher air and water temperature also reduce Dow's ability for cooling which limits production capacity. -Increased temperatures of surface water may limit Dow's production capacity tied to limits on water discharge temperatures. -The complexity and status of water systems across its 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 considering the trade-offs that may exist between low-carbon technologies and associated water consumption. As a science-based company, Dow understands the impact that rapidly changing climate and socio-economic conditions are having on water and nature. The new Water & Nature strategy is designed to support resiliency for Dow sites and surrounding natural ecosystems, enabling them to withstand unpredictable conditions such as drought. Its goals support water security for its sites and their surrounding communities, conserve habitat in key ecosystems, and positively impact nature across the supply chain as Dow continues to drive business growth. Dow works together with water basin stakeholders and conservation organizations to support consistent quality and access, adequate supply, and infrastructure that is prepared for fluctuating conditions. The new strategy reflects the complexity of water and nature stewardship by considering Dow's operations and its supply chain, as well as water basin and land dynamics.

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

Select from:

☒ Yes

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

315,000,000

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

1,300,000,000

(3.1.1.25) Explanation of financial effect figure

The financial effect figure is based on the financial cost associated with water stress in the Brazos River at Dow's Freeport Texas site. Scenarios for Bahia Blanca and Seadrift have also been defined but fall within the boundaries of the scenario established for Freeport basin and therefore disclosed here. Dow first defined a minimum and maximum scenario determining the potential drought duration and frequency of event. This modeling included the following variables and statistical analysis of key parameters: -the Palmer Drought Index (or Palmer Drought Severity Index (PDSI)) commonly used for monitoring potential drought events and studying the extent and severity of drought episodes using long term historical climate data such as 100 years. -Average Annual Demand Shortages defined as the average amount of demand shortage per year. -Overall Volume Reliability (%) defined as the ratio of the total water supply to Dow from offsite reservoirs and total water demand for Dow. It represents long-term volume reliability calculated over the simulation period. -Overall Monthly Period Reliability (%): Defined as the ratio of total number of months for which the Dow demand was fulfilled and the total number of months (total months 1,200 for a 100-year period). -Total number of months with demand shortages: Defined as a count of the total number of months for which the demand shortages were observed during the simulation period. -

*Maximum number of days with demand shortages (days): Defined as the maximum number of consecutive days with demand shortage during the simulation period. The overall retained minimum and maximum financial losses can then be calculated as duration of water loss event (# of months) * loss/event * frequency of event in selected time frame. The minimum scenario for medium term indicates a value of \$315,000,000 while the maximum scenario for medium term indicates \$1,300,000,000.*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

19,800,000

(3.1.1.28) Explanation of cost calculation

*Focusing on sites with financial impacts tied to water: 1) Freeport, Texas where storage reserves, owned by the Brazos River Authority, are purchased at the system rate price. A typical short-term drought event represents purchasing 65,000 acre-ft of storage reserves as alternative water sourcing in anticipation of drought event on a per year basis (\$5,000,000); and 2) Dow's Seadrift, Texas site, where the drought impacted water quality. The required leasing of additional water treatment capabilities including electricity, interconnection and chemical needs is estimated to be \$6,000,000. Production curtailment due to elevated cooling water temperature associated with drought is estimated to be roughly \$8,800,000. The total cost of primary drought response and minimum value is therefore estimated to be \$19,800,000. * **The Bahia Blanca site did not require any additional costs this year.*

(3.1.1.29) Description of response

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Cyclone, hurricane, typhoon

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations**(3.1.1.6) Country/area where the risk occurs**

Select all that apply

☒ United States of America**(3.1.1.9) Organization-specific description of risk**

Dow engaged S&P Trucost to evaluate the potential for acute physical impacts on our manufacturing sites. Using data from the National Oceanic and Atmospheric Administration (NOAA), as well as their own analysis, S&P Trucost highlighted the U.S. Gulf Coast region for Dow as an area with an increased potential for hurricane impact compared to other regions. Trucost looks at the historical incidence and severity of hurricane, typhoon, or cyclone activity at a given location, weighted in favor of recent events. Severe weather events have a potential to cause disruption in production which can impact revenue. The specific Dow sites that have an elevated potential for exposure to severe weather events such as hurricanes are St. Charles Operations, Louisiana; Plaquemine, Louisiana, Freeport, Texas; Seadrift, Texas; Deer Park, Texas; Sabine River (Orange), Texas and Texas City, Texas. Along with this forward-looking evaluation from S&P Trucost, Dow has already experienced impacts from severe weather at these locations. Hurricane Harvey hit the U.S. Gulf Coast in 2017 and caused widespread temporary logistics and supply chain disruptions as well as brief outages and slowdown of production rates for some of our facilities. In anticipation of Hurricane Beryl in July 2024, Dow used its severe weather preparedness plans to safely maintain operations and minimize shutdowns during the storm which impacted several Gulf Coast sites.

(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 \$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 (200 FTEs at \$150,000/Year). It does not include costs for contractors who support Dow's emergency services organization or future engineering related costs.

(3.1.1.29) Description of response

To mitigate risks associated with severe weather, Dow has engineered its facilities to better withstand these events and has developed emergency preparedness plans detailing actions to take in the event of severe weather. Dow's U.S. Gulf Coast facilities are at a higher risk of impact from severe weather compared to other sites. Dow needs to minimize potential impact and production loss from severe weather at U.S. Gulf Coast facilities with a primary focus on the safety of employees, contractors, and the communities in which Dow operates. Dow maintains severe weather preparedness plans for all Gulf Coast facilities to serve as a guide for

coordinating resources to ensure safety and minimize losses during severe weather events. Plans are reviewed at least annually and were updated in 2024. Frequent drill schedules ensure seamless deployment of emergency plans. Included in these plans is a rapidly established command structure that empowers Emergency Operations Centers (EOCs) at each site to lead the response to a severe weather event and deploy the necessary resources to safely return plants to operation as quickly as possible. Result: Dow's preparedness to deal with severe weather events helps to minimize the potential impact of these events. Due to Dow's preparation and operating and maintenance discipline following the 2021 Winter storm Uri, Dow Texas Operations mobilized 2000 maintenance personnel in less than a week, deployed them across U.S. Gulf Coast sites in a sequenced startup process, beginning with upstream energy and hydrocarbons assets, through to downstream derivative plants. The LHC-9 cracker was restarted 11 days after the freeze, marking the first cracker in the industry to resume operations in Texas after this event. Action against severe weather events begins as early as 100 hours before a potential impact and continues until all employees are safely returned, and normal operations are resumed.

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

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

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

168,000,000

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

Select from:

☒ Less than 1%

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

400,000,000

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

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

Details of the methodologies used to calculate 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)

1,800,000,000

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

Select from:

☒ 1-10%

(3.1.2.7) Explanation of financial figures

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

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

Row 1

(3.2.1) Country/Area & River basin

United States of America

☒ Brazos River

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

Select all that apply

☒ Direct operations

☒ Downstream value chain

☒ Upstream value chain

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

1

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

Select from:

☒ 1-25%**(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin**

19

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

5

(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 limit 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 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 four 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 nineteen facilities dependent on Dow for water supply located within the Freeport I-Park.

Row 2**(3.2.1) Country/Area & River basin****United States of America**☒ Other, please specify :Guadalupe 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

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

1

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

Select from:

- ☒ 1-25%

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

2

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

Select from:

- ☒ Less than 1%

(3.2.11) Please explain

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

Row 3

(3.2.1) Country/Area & River basin

Argentina

- ☒ Other, please specify :Sauce River

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ Less than 1%

(3.2.11) Please explain

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

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

(3.3.1) Water-related regulatory violations

Select from:

☒ Yes

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

Select all that apply

☒ 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 2024 tied to water. The incident occurred in Dow's Campinas, Brazil facility and tied to exceeding the allowable water withdrawal limit by 397 m3.

(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

583

(3.3.1.3) % of total facilities/operations associated

1

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

☒ Lower

(3.3.1.5) Comment

Dow had one fine that was payable in 2024 tied to water. The incident occurred in Dow's Campinas, Brazil facility and tied to exceeding the allowable water withdrawal limit by 397 m3.

(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

4

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

5

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

1,002,418

(3.5.2.6) Allowances purchased

5,661

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

1,122,343

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

151,259

(3.5.2.9) Details of ownership

Select from:

☒ Facilities we own and operate

(3.5.2.10) Comment

no comment

EU ETS

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

22

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

0

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

3,659,987

(3.5.2.6) Allowances purchased

2,171,752

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

5,831,739

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

☒ Facilities we own and operate

(3.5.2.10) Comment

no comment

UK ETS

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

0.5

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

0

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

112,936

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

130,133

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

0

(3.5.2.9) Details of ownership

Select from:

☒ Facilities we own and operate

(3.5.2.10) Comment

no comment

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

Canada federal fuel charge

(3.5.3.1) Period start date

01/01/2024

(3.5.3.2) Period end date

12/31/2024

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

0.03

(3.5.3.4) Total cost of tax paid

461,324

(3.5.3.5) Comment

no comment

Netherlands carbon tax

(3.5.3.1) Period start date

01/01/2024

(3.5.3.2) Period end date

12/31/2024

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

0

(3.5.3.4) Total cost of tax paid

0

(3.5.3.5) Comment

no comment

Queretaro carbon tax

(3.5.3.1) Period start date

01/01/2024

(3.5.3.2) Period end date

12/31/2024

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

0

(3.5.3.4) Total cost of tax paid

27,675

(3.5.3.5) Comment

no comment

UK Carbon Price Support

(3.5.3.1) Period start date

01/01/2024

(3.5.3.2) Period end date

12/31/2024

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

0

(3.5.3.4) Total cost of tax paid

0

(3.5.3.5) Comment

no comment

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

The trading schemes in which Dow participates apply to almost all segments of its business. The EU ETS covers Dow's power and steam plants, as well as chemical installations for multiple business segments. The Alberta Technology Innovation Emissions Reduction (TIER) ETS covers Dow's power and steam plant in Fort Saskatchewan, as well as chemical installations from two 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, as well as Dow's Vice President of Government Affairs and the Vice President of Energy and Climate. Dow's current strategy to achieve its objectives around carbon and climate change include implementing energy efficiency projects, sourcing cost-advantaged renewable power to support its operations and evaluating low GHG emissions technology options for the maximum affordable footprint reduction. 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 2025, Dow intends to reduce Scope 1+2 GHG emissions by 2 million metric tons compared to its 2020 baseline. 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	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized
Forests	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> ☒ 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

☒ Brazil

☒ France

☒ Mexico

☒ Belgium

☒ Germany

☒ United States of America

- ☒ Viet Nam
 Britain and Northern Ireland
☒ Singapore
☒ Netherlands
☒ Taiwan, China

- ☒ United Kingdom of Great

(3.6.1.8) Organization specific description

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

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

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

Select all that apply

- ☒ Medium-term

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

Select from:

- ☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ High

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

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

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

Select from:

- ☒ Yes

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

2,200,000,000

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

3,800,000,000

(3.6.1.23) Explanation of financial effect figures

*The financial impact range presented here represents the potential 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 2024, Dow announced the completion of its new VORATRON™ Polyurethanes Systems adhesive and gap filler production line at its Polyurethanes Systems House in Ahlen, Germany. Dow VORATRON™ Polyurethane Systems products, such as high-strength adhesives and thermally conductive composites, are crucial to achieving the fast-evolving demands of mechanical and thermal management performance that different electric vehicle battery designs require. Additionally in 2024, Dow announced a partnership with Carbice, to provide a multi-generational thermal interface material (TIM) product offering for high-performing electronics in the mobility industry, combining Dow silicone technology with Carbice carbon nanotube technology (CNT) to offer novel thermal management products. The TIM product offering will lower all modes of stress transfer for reliable solutions, allowing operation in a wider range of environments. This collaboration will meet the rising demand for reliability in the expanding thermal interface market for e-mobility applications. Across silicone asset portfolio multiple smaller investments are being installed in silicone rubber, silicone sealant, silicone fluid, and silicone resin asset portfolios. These investments will enable the capacity needed to align with the EV transition, environmental stewardship, and customer growth. These assets are being installed across existing sites in North America, the European Union, Japan, and China. Capital expenditures with primary relevance to mobility covering 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 12 Edison awards in 2024 alone. To increase awareness of its capabilities and brand, Dow has a multiyear partnership with Jaguar Land Rover (JLR) Racing on the Formula-E circuit where Dow's material science is proven in the harshest electric vehicle (EV) environments possible, delivering race winning results. Dow has hired and developed a dedicated team of professionals globally that have a deep technical and application expertise to match the customer's need to the specific product in Dow's industry leading breadth 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

Select all that apply

☒ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Brazil

(3.6.1.8) Organization specific description

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

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced direct costs

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

Select all that apply

☒ Medium-term

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

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

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

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

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

Select from:

☒ Yes

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

144,000

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

578,000

(3.6.1.23) Explanation of financial effect figures

The primary focus of the project is to increase the operational efficiency and improve charcoal quality by reducing small particles and achieving a fixed carbon content of 75 to 82% (up from approximately 65%). The objective is to improve conversion of wood to charcoal, reducing overall wood consumption. This efficiency gain would reduce Dow's overall timber product consumption by 3% to 12% (72.2K tons), resulting in annual savings between \$2 to \$8 per metric ton or \$144,000 to \$578,000 annually.

(3.6.1.24) Cost to realize opportunity

10,000

(3.6.1.25) Explanation of cost calculation

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

(3.6.1.26) Strategy to realize opportunity

By educating suppliers through workshops and discussions, Dow improved their technical knowledge and capabilities in charcoal production. By combining the University of Viçosa's findings on charcoal characteristics with Dow's improved production parameters, our suppliers will achieve increased charcoal efficiency (reduction of small particles and an increased fixed carbon ratio) and improved operational productivity. The study began in 2018 and was completed in 2022. In 2024, 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

The Freeport site is Dow's largest manufacturing facility, contributing ~19% of total production. Its freshwater supply originates from the Brazos River, which faces seasonal droughts and low 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 by the end of 2025. This is part of Dow's strategy to optimize operations as the facility approaches end of life, while benefiting 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 significant infrastructure project enhances water reliability across the value chain. Upstream – Harris reservoir will supply surrounding communities with critical drinking water. Downstream – it will supply water to Freeport site IPark industrial tenants. The reservoir plays a crucial role in managing water resources efficiently, especially 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

☒ Medium-term

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

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

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

The anticipated effect of this opportunity will improve Dow's financial performance by avoiding potential lost production (low water availability) or higher operating costs (water quality issue) at Dow's largest manufacturing site (representing 19% of Dow's global production). Since Dow operates an IPark, it does improve both upstream

and downstream value chain for Dow's dependencies within this basin. 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

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

315,000,000

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

1,800,000,000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures tied to defining the financial cost associated with water stress in the Brazos Rivers were arrived at by first defining a minimum and maximum climate scenario determining the drought duration and frequency of event. This modeling included the following variable and statistical analysis of key parameters: -the Palmer drought index, sometimes called the Palmer drought severity index (PDSI) commonly used for monitoring drought events and studying the extent and severity of drought episodes. -Average Annual Demand Shortages (AF): This statistic is the average amount of demand shortage per year. -Overall Volume Reliability (%): This statistic is the ratio of the total water supply to Dow from offsite reservoirs and total water demand for Dow. It represents long term volume reliability calculated over the simulation period. -Overall Monthly Period Reliability (%): This statistic is a ratio of total number of months for which the Dow demand was fulfilled and the total number of months (total months 1200 for a 100-year period). -Total number of months with demand shortages: This statistic is a count of total number of months for which the demand shortages were observed during the simulation time period. -Maximum number of days with demand shortages (days): This statistic indicates the maximum number of consecutive days with demand shortage during the simulation time period. The overall retained minimum and maximum financial losses can then be calculated as Duration of water loss event (# of months) * loss/event * frequency of event in selected time frame.

(3.6.1.24) Cost to realize opportunity

747,500,000

(3.6.1.25) Explanation of cost calculation

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

(3.6.1.26) Strategy to realize opportunity

The strategy to realize the opportunity for Harris Reservoir expansion required a compelling business case to be presented to various key leaders at Dow, potential external partners, various external water governance entities, local public hearing and Dow's Sustainability External Advisory Council (SEAC) The business case is complex and includes for example: -Defining the level of water stress for the Brazos River, understanding historical flows and supply reservoir(s) inventory used to define the current stress and margin of reserve in recent droughts,

studying historical naturalized flow (river flow without human impact), understanding historical and current uses that consume river flows/reservoir reserves and how these have been/are changing, identifying key water users, determining how is available water allocated and how much excess demand exist relative to reliable supply, modeling current reliability assuming repeat of historical naturalized flows over period of record (monthly time series) and future reliability with historical time series flows over period of record and increased demands, considering various demand and supply scenarios, establishing scenarios and potential impact of climate change on naturalized flows and actual flows, modeling future reliability using varied climate impacted scenarios, translating water stress into financial risk/loss including likelihood of occurrence, frequency of events, duration of events, and developing projected capital investments and the ROI for this project. With Dow's current asset base 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)

1,462,000,000

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

Select from:

☒ 41-50%

(3.6.2.4) Explanation of financial figures

The Company's capital expenditures include projects that support decarbonization and climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2024, Dow's capital expenditures were \$2,940 million, an increase of 25% compared to 2023. Approximately \$1,462 million (50%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately \$1,418 million (48%) were climate-aligned capital.

Forests

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

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

215,000

(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 2024.

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)

428,000,000

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

Select from:

☒ 11-20%

(3.6.2.4) Explanation of financial figures

Dow considers sustainability in all capital project decisions, ensuring projects align with the Company's long-term sustainability strategy, which focuses on decarbonization and growth, water and nature resilience, circularity advancement, safety of products and operations, and improved reliability of operations. The Company's capital expenditures include projects that support decarbonization and climate change adaptation and mitigation efforts as part of Dow's climate transition plan. In 2024, Dow's capital expenditures were \$2,940 million. Approximately \$1,462 million (50%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately \$1,418 million (48%) were climate-aligned capital. Of that climate aligned capital, \$428 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 the inclusion of diverse candidates in its initial search list based on self-identified factors such as age, race, gender or sexual identity, ethnicity, culture and nationality. 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, differing viewpoints and backgrounds, 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	<i>Select from:</i> ☒ Yes
Forests	<i>Select from:</i> ☒ Yes
Water	<i>Select from:</i> ☒ Yes
Biodiversity	<i>Select from:</i> ☒ 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 | ☒ Overseeing and guiding |
| ☒ public policy engagement | |
| ☒ Overseeing and guiding scenario analysis | ☒ Reviewing and guiding |
| ☒ innovation/R&D priorities | |
| ☒ Overseeing the setting of corporate targets | ☒ Approving and/or overseeing |
| ☒ employee incentives | |
| ☒ Monitoring progress towards corporate targets | ☒ Overseeing and guiding |
| ☒ major capital expenditures | |
| ☒ Approving corporate policies and/or commitments | ☒ 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: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to: · Assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company regarding the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations, · Oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, · Oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, · Oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation, · Oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, · Regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, · Oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and · In coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual INtersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

Forests

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

Select all that apply

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

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to:

- Assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company regarding the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and

regulations, · Oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, · Oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, · Oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation, · Oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, · Regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, · Oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and · In coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual Intersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

Water

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

Select all that apply

- ☒ 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 – at least annually

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

Select all that apply

- | | |
|--|--|
| ☒ Reviewing and guiding annual budgets public policy engagement | ☒ Overseeing and guiding |
| ☒ Overseeing and guiding scenario analysis innovation/R&D priorities | ☒ Reviewing and guiding |

- | | |
|--|---|
| ☒ Overseeing the setting of corporate targets
employee incentives | ☒ Approving and/or overseeing |
| ☒ Monitoring progress towards corporate targets
major capital expenditures | ☒ Overseeing and guiding |
| ☒ Approving corporate policies and/or commitments
implementation of the business strategy | ☒ Monitoring the |
| ☒ Overseeing reporting, audit, and verification processes | |
| ☒ Overseeing and guiding the development of a business strategy | |
| ☒ Overseeing and guiding acquisitions, mergers, and divestitures | |
| ☒ Monitoring compliance with corporate policies and/or commitments | |
| ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to:

- *Assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company regarding the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations,*
- *Oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance,*
- *Oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility,*
- *Oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation,*
- *Oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions,*
- *Regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property,*
- *Oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and*
- *In coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual INtersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.*

Biodiversity

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

Select all that apply

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

(4.1.2.7) Please explain

The Environment, Health, Safety & Technology (EHS&T) Committee oversees the following: environmental performance, health, safety, community, corporate citizenship, social responsibility, public policy, sustainability, climate, science and technology. Key responsibilities of the EHS&T Committee include but are not limited to: · Assesses current aspects of the Company's environment health and safety policies and performance and makes recommendations to the Board and the management of the Company regarding the promotion and maintenance of superior standards of performance including processes to ensure compliance with applicable laws and regulations, · Oversees risk management associated with environment health and safety policies and operations emerging regulatory developments reporting and compliance, · Oversees and advises the Board on environmental social and governance matters and on matters impacting corporate social responsibility, · Oversees and advises the Board on the Company's corporate citizenship including public policy philanthropy and corporate reputation, · Oversees and advises the Board on the Company's sustainability commitments and progress including efforts to protect the climate reduce GHG emissions eliminate plastic waste and deliver circular economy solutions, · Regularly reviews the Company's science and technology capabilities in relation to its strategies and plans and makes recommendations to the Board and the management of the Company with the goal of continually enhancing the Company's science and technology capabilities and protecting its intellectual property, · Oversees the Company's policies relating to and reviews an annual report on political contributions and lobbying expenses, and · In coordination with other Committees of the Board, reviews and as applicable approves information relating to environmental and social policies practices and performance for inclusion in the Company's annual

Intersections report or SEC filings. Aspects of the Company's strategy as it relates to carbon and climate change are integrated into the responsibilities above.

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

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ 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
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 CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2024 include:

- *Began construction on the world's first net-zero Scope 1 and 2 emissions integrated ethylene cracker and derivatives facility at our Fort Saskatchewan site in Alberta, Canada.*
- *Replaced end-of-life assets at our site in Plaquemine, Louisiana, 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.*
- *Continued to increase energy consumption from clean energy sources, exceeding the 2025 Sustainability Goal to contract 750 megawatts (MW) of capacity from renewable sources. 60% of Dow's purchased power comes from renewable sources.*
- *Progressed program for small modular nuclear technology at our site in Seadrift, Texas. This included preparing to submit a construction permit application with the United States Nuclear Regulatory Commission. In collaboration with X-energy, the proposed project will replace energy and steam assets nearing their end of life to provide the Seadrift site with safe, reliable, low-GHG-emissions power and steam.*

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

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

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

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

Select from:

- ☒ Annually

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2024 include:

- *In May 2024, Dow introduced its new Water & Nature strategy designed to respond to the climate and water risk assessment. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation.*
- *Dow Thailand and the Environmental Education Centre Thailand (EEC Thailand) collaborated on the Child-Ien Youth Camp initiative under the Dow & Thailand Mangrove Alliance project. This initiative aims to establish a youth network that supports sustainable conservation of Thai mangroves and benefits local communities.*
- *Part of the More Trees for a Cooler Greener West initiative, Dow partnered with the Department of Energy, Environmental and Climate Action (DEECA) to plant 2,000 trees to restore the tree canopy and enhance urban cooling in Altona, Australia.*
- *Dow achieved ~50% progress on its 2030 Forest Stewardship Council (FSC) Certification target: reaching 50% certification.*

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

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

Policies, commitments, and targets

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

Strategy and financial planning

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

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

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

Select from:

- ☒ Annually

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2024 include:

- In May 2024, Dow introduced its new Water & Nature strategy designed to respond to the climate and water risk assessment. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation.
- Texas Water Development Board approved an allocation of \$747.5 million to the Brazosport Water Supply Corporation to support the Harris Expansion Project. This project is designed to expand the Harris Reservoir's storage capacity, securing a more reliable water supply during droughts for industrial and community use. Upon completion, the project will support water resilience for Dow's largest operating site and surrounding community in Freeport, Texas.
- Dow debuted innovative new products such as ACUSOL™ Prime 1, which is Dow's first high-performing biodegradable auto dish dispersant that enables up to 50% less water use. In addition, Dow's easy-rinse silicones in laundry soap reduce foam, also enabling up to 50% less water use. Dow's EVOWASH™ detergents and antifoams help deliver high-quality recycled plastic while maximizing the reuse of process water. CONTINUUM™ Bimodal Polyethylene Resins offer a durable water pipe solution that stands strong against corrosion, cracking and leakage. In the agriculture sector, Dow's longer-lasting, more cost-effective FINGERPRINT™ Polyethylene Resins microirrigation systems withstand extreme conditions and enable microirrigation to deliver water and nutrients directly to plant root systems, thereby reducing water use by up to 50%.
- Developed process advancement for the potential reuse and recycle of process water for the Dow Alberta Path2Zero decarbonization program.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues

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

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

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

Select from:

- ☒ Annually

(4.3.1.6) Please explain

Dow's CEO is responsible for setting and overseeing the Company's strategic direction and priorities, overall business results, organizational health, culture and corporate responsibility. Some achievements for 2024 include:

- In May 2024, Dow introduced its new Water & Nature strategy designed to respond to the climate and water risk assessment. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation.
- Dow and Ducks Unlimited expanded their long-standing partnership to restore and conserve natural habitats across North America. Key projects include restoration efforts in the Shiawassee National Wildlife Refuge in Michigan and the Saginaw Bay coastal marsh, and enhancing approximately 2,030 acres of coastal freshwater wetlands across the Cameron Prairie and Lacassine National Wildlife Refuges in Louisiana. This follows the announcement of Dow's new Water & Nature strategy in 2024, including targets to conserve 50,000 acres of habitat and ensure its top 20 water-dependent sites are water-resilient by 2050.
- Dow Thailand and the Environmental Education Centre Thailand (EEC Thailand) collaborated on the Child-Ien Youth Camp initiative under the Dow & Thailand Mangrove Alliance project. This initiative aims to establish a youth network that supports sustainable conservation of Thai mangroves and benefits local communities.
- Dow achieved ~50% progress on its 2030 Forest Stewardship Council (FSC) Certification target: reaching 50% certification.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

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

Policies, commitments, and targets

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

Strategy and financial planning

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

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

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

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

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

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

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

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

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

Select from:

- ☒ Annually

(4.3.1.6) Please explain

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

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

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

Policies, commitments, and targets

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

Strategy and financial planning

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

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

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

Select from:

- ☒ Annually

(4.3.1.6) Please explain

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

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Strategy and financial planning

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

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

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

Select from:

- ☒ Annually

(4.3.1.6) Please explain

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

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

Climate change

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

Select from:

- ☒ Yes

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

20

(4.5.3) Please explain

Incentives for the management of Dow's climate-related issues are provided through both Long-Term and Short-Term Programs: 1) Long-Term Incentive Program Carbon Emissions Reduction Metrics account for 20% of Dow's 2023-2025 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 2023-2025 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 and grow and based on feedback from investors, benchmarking, managements recommendation and input from the Independent Compensation Consultant, the Compensation and Leadership Development Committee approved including carbon emission-related metrics in the 2022-2024 Performance Share Program to drive performance on sustainability targets and carbon and climate goals. The 2022 -2024 Performance Share program design includes enhancements that align with Dow's stated goals to stakeholders including employees and stockholders to achieve carbon neutrality by 2050 through increasing its positive impact on customers' business and society while also supporting Dow's commitment to reduce its net annual GHG emissions by an additional 15 percent by 2030 as measured against the 2020 levels. Dow's commitment to safety and world-leading operations performance is key to our Company's success, 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 and 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 2023-2025 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 Dow's Decarbonize & Grow strategy, it 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, please specify :Dow has committed to no-conversion since 2018
- ☒ Commitment to no-deforestation by target date, please specify :Dow has committed to no-deforestation since 2018

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 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

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

Climate, Water, Forest Policies.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 related Financial Disclosures (TCFD)
- ☒ UN Global Compact Sustainable Development (WBCSD)
- ☒ Water Resilience Coalition
- ☒ Task Force on Climate-related Financial Disclosures (TCFD)
- ☒ World Business Council for Sustainable Development (WBCSD)
- ☒ 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.
- ☒ Water Action Hub (by CEO Water Mandate)
- ☒ Task Force on Nature-related Financial Disclosures (TNFD)

(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, Green Chemistry and Commerce Council, International Council on Chemical Associations (ICCA), Louisiana Chemical Association, National Association of Manufacturers, Together for Sustainability (TfS), National Safety Council, Plastics Europe, Texas Chemical Council, U.S. Chamber of Commerce, Water Action Hub (by CEO Water Mandate), Water Resilience Coalition, 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

Select all that apply

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

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

Select from:

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

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

Select all that apply

- ☒ Paris Agreement
- ☒ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Climate and Policy Website Paris Support 2025.pdf

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

Select from:

- ☒ Yes

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

Select all that apply

- ☒ Mandatory government register

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

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

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

Dow's overall strategy as it relates 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 Vice President of Government Affairs, Vice President of Energy & Climate and Chief Sustainability Officer are directly involved in these actions and ensure alignment of government engagement across the entire PMO.

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

Row 1

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

Dow is actively engaged in the pursuit of efforts to create common approaches to climate policy globally, both to encourage global economic growth and to establish open markets for exports and innovation. Dow's global public policy advocacy covers a wide range of specific topics in geographies where 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

Low-impact production and innovation

☒ Circular economy

☒ Extended Producer Responsibility (EPR)

☒ Low environmental impact innovation and R&D

☒ Recycling and recyclability

☒ Sustainable production and consumption

(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 recycled content and considers Extended Producer Responsibility (EPR) a viable, transparent way of ensuring there is focused funding for waste management systems. 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 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). Dow believes EPR systems that meet these criteria would reduce the amount of waste ending up in the environment and is committed to advancing policy solutions that can make a real difference.

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

Select all that apply

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

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

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

☒ 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

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 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

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

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☒ American Chemistry Council

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

Select all that apply

☒ Climate change

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

Select from:

☒ Consistent

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

Select from:

☒ Yes, we publicly promoted their current position

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

The American Chemistry Council has a set of policy recommendations to enable dramatic reductions in greenhouse gas (GHG) emissions and addressing climate change. The plan is built around three imperatives – developing and deploying clean manufacturing technologies, pricing carbon, 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 Sustainability, Global Strategy and Plastic Committees. Other Dow executives participate in the Energy and Climate Change Policy Working Groups, among other working groups within ACC. Engagement with trade and business associations, whose purpose is to promote common business interests, assists us in managing priorities relevant to Dow and the chemical industry. However, Dow may from time to time find itself in disagreement with the prevailing views of the majority of the association's membership. It is Dow's practice, and preference, to work within the association policy process to assure that Dow's views are adequately communicated and represented in association policy, strategy and tactics. In all cases, any Dow public position on a matter of public policy is the prevailing company position, irrespective of any trade association position to the contrary.

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

2,625,684

(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, we publicly promoted their current position

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

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

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

118,314

(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) [CH only]

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

Select all that apply

☒ Climate change

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

Select from:

☒ Consistent

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

Select from:

☒ Yes, we publicly promoted their current position

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

CEFIC supports The Green Deal and Europe's Ambition to Become Climate Neutral By 2050. The European chemical industry is uniquely positioned at the heart of European manufacturing to contribute to realizing a climate neutral society. CEFIC, together with 25 sectors and over 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)

729,695

(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

(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)

33,898

(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)

35,000

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

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

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

(4.12) 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

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Forests
- ☒ Water
- ☒ Biodiversity

(4.12.1.4) Status of the publication

Select from:

- ☒ Complete

(4.12.1.5) Content elements

Select all that apply

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

(4.12.1.6) Page/section reference

GRI Disclosures can be found on pages 30-113, Greenhouse Gas (GHG) Protocol Disclosures on page 115-120, TCFD Disclosures on page 122-132

(4.12.1.7) Attach the relevant publication

2024-progress-report.pdf

(4.12.1.8) Comment

Dow's 2024 INtersections Progress Report is reported in line with the following standards and frameworks: GRI, TCFD, GHG Protocol (Corporate Standard), and SASB. See attachment for additional details.

Row 2

(4.12.1.1) Publication

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ☒ GRI
- ☒ TCFD
- ☒ Other, please specify :Greenhouse Gas Protocol Corporate Standard

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.4) Status of the publication

Select from:

- ☒ Complete

(4.12.1.5) Content elements

Select all that apply

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

(4.12.1.6) Page/section reference

Commitment to sustainability pages 15-16, Environmental Policy on pages 53-54, and Climate Related Risks and Opportunities and dependencies and impacts pages 55-60.

(4.12.1.7) Attach the relevant publication

Dow 10K 2024.pdf

(4.12.1.8) Comment

See attachment for additional details.

Row 3

(4.12.1.1) Publication

Select from:

- ☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Forests

(4.12.1.4) Status of the publication

Select from:

☒ Complete

(4.12.1.5) Content elements

Select all that apply

☒ Dependencies & Impacts

☒ Risks & Opportunities

☒ Strategy

(4.12.1.6) Page/section reference

Commitment to forest-related activities page 16, Environmental Policy and related risks and opportunities and dependencies and impacts pages 55. 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.

(4.12.1.7) Attach the relevant publication

351bf14e-309c-4618-8b44-fc1bd9938e0e.pdf

(4.12.1.8) Comment

See attachment for additional details.

C5. Business strategy

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

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

Forests

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

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

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☒ Consumer sentiment

Regulators, legal and policy regimes

☒ Global regulation

Macro and microeconomy

☒ Domestic growth

☒ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

• The NZE pathway scenario outlines a pathway for the global energy sector to achieve net zero energy-related and industrial process emissions by 2050. The NZE scenario is consistent with limiting global temperature rise to ~1.5°C in line with the 2015 Paris Agreement. The NZE scenario further contemplates the achievement of related 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

2024

(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 >\$600K 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

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

4.6C by 2100. SSP3 is a socioeconomic scenario characterized by regional competition and inequality, including slow economic growth, weak governance and institutions, low investment in the environment and technology, and high population growth, especially in developing countries. The "pessimistic" scenario (SSP5 RCP8.5) represents a future where temperatures increase up to 3.3C to 5.7C 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:

☒ 2.0°C - 2.4°C

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☒ Consumer sentiment

Regulators, legal and policy regimes

☒ Global regulation

Macro and microeconomy

☒ Domestic growth

☒ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The Stated Policies scenarios (IEA STEPS) reflect current policy settings based on a sector-by-sector and country by country assessment of the specific policies that are in place, as well as those that have been announced by governments around the world and provides a more conservative benchmark for the future, because it does not take it for granted that governments will reach all announced goals. This scenario provides a benchmark to assess the potential achievements (and limitations) of recent developments in energy and climate policy. (source: Global and Energy Climate Model documentation from IEA) Scenario assumptions, uncertainties and constraints in the scenario included in our analysis but not limited to: •Stated policies being achieved in full and on time considering a more conservative outlook on collective policy action, •Policies contemplated in this scenario include Nationally Determined Contributions (NDCs) as well as pricing policies, efficiency standards, electrification programs, etc. •Include examples of how some parameters might change from today in 2030 (e.g., carbon price today vs carbon price in 2030). Some key parameters leveraged from IEA WEO 2023 in this analysis include: CO2 prices for electricity industry and energy production for different geographic 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 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 4.0°C and above

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 4.0°C and above

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree Celsius by 2100.

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

Climate change

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

Select all that apply

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

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

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

To ensure its processes and plans are resilient, Dow uses climate-related scenarios to assess physical and transition risks. Scenario analyses are used to challenge business-as-usual assumptions and strengthen the resiliency of the Company's Decarbonize & Grow strategy. Dow's Businesses processes have been influenced by the analysis of the Climate scenarios, such as risk and opportunities identification, assessment and management and resilience of business model and strategy processes. Dow selected several climate scenarios relevant for physical and transition risks to cover a range of assumptions and build resiliency for a variety of outcomes in its strategy. Transition risks: 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 \$0.1B 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 such as e-cracking 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. This phased approach allows Dow to adjust its investment timing based on affordability, regulatory drivers and market demand while mitigating the affordability risk that presents itself should there be a slower global adoption of the regulatory frameworks needed to address climate change, as is the potential under a Stated Policies scenario. From 2020-2050, Dow expects to invest an average of \$1 billion per year across the economic cycle, to decarbonize manufacturing assets. Dow's downstream businesses view all scenarios as opportunities to develop solutions related to climate change. These

include increased demand for solutions that aid customers in achieving their climate goals, whether it involves mitigation of climate change or products that address climate adaptation. This extends to packaging products that reduce food waste and improve resource efficiency, mobility solutions that reinforce the transportation industry's electrification initiatives, and applications for building envelopes that enable more energy-efficient buildings. To understand the magnitude of the potential impact on mobility revenue, Dow used the Electric light-duty vehicles proxies sale projections from IEA STEPS and IEA NZE scenarios. Action: In 2024, to aid customers in achieving their climate goals, Dow's MobilityScience™ team collaborated with JLR (Jaguar Land Rover) and Adient to successfully develop closed-loop recycling of polyurethane car seat foam, which is reintegrated back into the production of new seats. This breakthrough marks the first time closed-loop seat foam content is expected to be used in automotive production. Physical risks: To evaluate physical risks, Dow partnered with S&P Global Trucost (Trucost) to assess the Company's exposure to physical risks based on the geographic location of its manufacturing operations. The risks assessed included water stress, flood, heat waves, cold waves, hurricanes, wildfires and sea level rise. The analysis included an assessment of the physical risks using a baseline year of 2020 with time periods for medium (year 2030) and long term (year 2050) using the Intergovernmental Panel on Climate Change (IPCC) representative concentration pathways (RCP): RCP 2.6, RCP 4.5 and RCP 8.5. These pathways represent varying degrees of global atmospheric GHG concentrations (low, medium and high, respectively), and thus different expectations on global temperature rise. Results will be incorporated into Dows long-term assessments of Dows manufacturing sites, which is a key input into Dow's capital approval process.

Forests

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

Select all that apply

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

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Business division

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

Dow's scenario analysis resulted in the development of forest-related targets: no sourcing of illegally produced and/or traded forest risk commodities; no 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 outcomes of the scenario analysis and any implications for other environmental issues

To ensure its processes and plans are resilient, Dow uses climate-related scenarios to assess physical risk tied to water including the following climate hazard indicators that impact water: water stress, flood, heatwave, cold wave, 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 (SME) across Dow including water SMEs, energy market experts, carbon emission SMEs and others. Scenarios were quantified in cooperation with TruCost in 2021 and recently revised using internal expertise. The scenarios cover a temperature range from well below 2°C up to 4°C 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 the Intergovernmental Panel on Climate Change (IPCC) representative concentration pathways (RCP): RCP 2.6, RCP 4.5 and RCP 8.5. These pathways represent varying degrees of global atmospheric GHG concentrations (low, medium and high, respectively), and thus different expectations on global temperature rise. Results are 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 three sites facing significant physical risk. Other low exposure risks identified included wildfires, cold waves and heatwaves, flooding and sea level rise. 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 new Water & Nature strategy which reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation. The new strategy broadens the number of sites from six key water stress sites, as defined previously, the top 20 sites' water dependencies, impacts, risks and opportunities (DIROs). 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 be able to withstand unpredictable conditions, such as drought, sea level rise and flooding being the top risks. The targets defined in Dow's water and nature strategy include: - By 2030, Dow will implement a robust land management strategy, its top 20 water-dependent sites will have water stewardship plans, and 10 of those sites will be water-resilient - By 2035, all Dow sites will have water stewardship plans - By 2050, Dow will partner to conserve 50,000 acres of habitat and its top 20 water-dependent sites will be water-resilient 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 be a catalyst for the development of the Company's Decarbonize & Grow strategy (Dow's climate transition plan). Dow's science-based strategy includes a phased approach to decarbonize while meeting growing demand for Dow's products and contributing to a low-carbon future through continued investment in new products, technologies and processes, culminating in a detailed investment plan and roadmap to achieve our decarbonization commitments. In 2020, Dow announced commitments to reduce its net annual Scope 1 and 2 CO₂e emissions by 5 million metric tons by 2030 versus its 2020 baseline. Additionally, Dow announced its intention to be carbon neutral by 2050 (Scope 1, 2, 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 has committed to investing approximately 1 billion per year, on average across the economic cycle, to drive both earnings growth and decarbonization of our manufacturing assets. A diversified feedstock mix, including circular, renewable, and decarbonized fossil materials is required to mitigate risks that could negatively impact Dow's ability to meet decarbonization and circularity commitments, its operations, and/or its financial condition. The global economy will still be reliant 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.

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

Select from:

☒ We have a different feedback mechanism in place**(5.2.8) Description of feedback mechanism**

Throughout the year, members of the management team and Board of Directors conduct extensive outreach to stockholders, engaging with institutional investors that collectively held approximately 60 percent of outstanding shares of common stock of the Company. This outreach included direct engagement and interactions on ESG with large shareholders as well as various investor coalitions like CA100 and ESG ratings agencies like MSCI, Sustainalytics, Bloomberg, Global S&P CSA, where the management team regularly updated investors and stakeholders on a range of topics including ESG and gained an understanding of their perspectives and feedback. The Board and management team carefully consider the feedback from these interactions 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 the 2024 INtersections Report. After every quarterly earnings release, Dow's CEO, CFO and the IR team interact with top shareholders to discuss the Company's financial performance as well as progress on the ESG goals and initiatives. This cadence continues through the quarter at investor conferences, non-deal investor road shows as well as direct interactions with key shareholders and stakeholders. Dow provides information on 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 Dow's 2024 Investor Day, which was attended by more than 2,000 audience members (online and in-person), the Company outlined its effort to achieve carbon neutrality by 2050 while meeting its 2030 reduction targets as well as the various programs to develop sustainable products in each of its end markets. Dow also provides updates on its GHG emission reduction efforts at each quarterly earnings webcast. Stockholders and other parties interested in communicating directly with the full Board, the Chair, the independent Lead Director, or the independent Directors as a group or individually, may do so by mail addressed to Dow Inc. in care of the Office of the Corporate Secretary, 2211 H.H. Dow Way, Midland, Michigan 48674 or via email addressed to directors@dow.com.

(5.2.9) Frequency of feedback collection

Select from:

☒ More frequently than annually**(5.2.10) Description of key assumptions and dependencies on which the transition plan relies**

Dow's Decarbonize & Grow strategy involves specific actions to mitigate climate-related risks, while also advancing opportunities in several key areas: - **Optimizing Manufacturing Facilities and Processes for Sustainability:** From 2020-2050, Dow is investing approximately 1 billion in annual capital across the economic cycle to decarbonize assets, in a phased approach, while growing capacity. - **Increasing Clean Energy and Steam:** Dow continues to invest in cost-efficient clean energy, including wind, solar, biomass, hydropower and advanced nuclear, across operations. - **Developing Next Generation, Low-Carbon Manufacturing Technologies:** Dow is investing in longer-term, future-focused manufacturing technologies that will be critical in the decarbonization of the Company's manufacturing. - **Building a Value-Generating Scope 3 Decarbonization Pathway:** Dow has significantly advanced its Scope 3 strategy by improving emissions accounting, advancing transparency along the value chain, and working closely with key suppliers. - **Developing Low-Carbon Products, Technologies and Services:** Dow products are essential to a low carbon future. Dow is helping its customers achieve their climate goals by providing products that facilitate energy efficiency, lightweighting, fuel transition, circularity, increased operational efficiency, resource reductions and reduced emissions. Assumptions also include the availability, development and affordability of lower greenhouse gas emissions technology, the effects of CO₂e pricing, and changes in public sentiment, regulations, taxes, public mandates or requirements as they relate to CO₂e. Dow utilizes a robust scenario analysis to assess long-term materiality and impact of climate-related risks and

opportunities. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of the Company's Decarbonize & Grow strategy. Scenarios are used to evaluate both physical and transition risks.

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

Examples of 2024 progress: - Optimizing Dow Manufacturing Facilities and Processes for Sustainability- Began construction on the world's first net-zero Scope 1 and 2 emissions integrated ethylene cracker and derivatives facility at its Fort Saskatchewan site in Alberta, Canada. Replaced end-of-life assets at Dow's site in Plaquemine, Louisiana, 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). The project will also provide a 30% reduction in site water usage. - Investing in Transformative, Next-Generation Manufacturing Technologies - 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 Dow's Use of Clean Energy and Steam - 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 its site in Seadrift, Texas. This included preparing to submit a construction permit application with the United States Nuclear Regulatory Commission (submitted 3/31/25). In collaboration with X-energy, the proposed project will replace energy and steam assets nearing their end of life to provide the Seadrift site with safe, reliable, low-GHG-emissions power and steam. Signed a solar energy purchase agreement for the Bahía Blanca, Argentina site, ensuring that 74% of the site's energy matrix comes from clean sources by 2025 and advancing the decarbonization of its operations. - Building a Value-Generating Scope 3 Decarbonization Pathway - Introduced comprehensive GHG accounting, based on the Carbon Footprint Ledger approach to help customers meet their Scope 3 reduction targets. This third party-assured solution supports cradle-to-gate product carbon footprint (PCF) calculation and reporting to provide independently certified low-carbon products to customers. As a member of Together for Sustainability (TfS), Dow collaborated with fellow members within the chemical industry to launch a PCF exchange solution that employs Siemens' SiGREEN technology and allows suppliers to safely exchange upstream PCF data. Dow is an active participant in the TfS Scope 3 Program. - Developing Low-GHG-Emissions Products and Services - Collaborated with Henkel and Kraton to advance sustainability in the North American consumer goods industry, achieving a reduction in product carbon footprint for two of Henkel's flagship products for end-of-line packaging. This reduced footprint is supported by a proprietary formulation that includes AFFINITY™ GA Polyolefin Elastomers. Dow's pioneering carbon-neutral silicones were used in construction of the first building in North America to be built with carbon-neutral sealants.

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

Dow progress-report - 2024.pdf

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

Select all that apply

- ☒ Forests
- ☒ Plastics
- ☒ Water
- ☒ Biodiversity

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

Dow utilizes a robust scenario analysis to assess the long-term materiality and impact of climate-related risks and opportunities. Scenario analysis is used to challenge business-as-usual assumptions and strengthen the resiliency of Dow's climate strategy. Scenarios are used to evaluate both physical and transition risk and are particularly useful in evaluating the potential and impact of emerging risks. Environmental risks and opportunities formed the basis of Dow's new Water & Nature strategy, which was released in May 2024. The strategy is built to ensure Dow considers environmental risks and opportunities, and their interdependencies as it relates to climate, water and nature. Water is Dow's 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 has established a target to achieve 100% Forest Stewardship Council (FSC) certification by 2030 for both wood and charcoal commodities produced and purchased within Dow's silicon operations in Brazil, which is the only location where Dow purchases timber used in production processes. - By 2030, Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3 million metric tons of circular and renewable solutions annually. To do this, Dow will build industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand. - By 2035, Dow will close the loop by enabling 100% of Dow products sold into packaging applications to be reusable or recyclable. - By 2030, Dow'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, 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.

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

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

Select from:

☒ Yes, both strategy and financial planning

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

Select all that apply

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

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

Products and services

(5.3.1.1) Effect type

Select all that apply

☒ Risks

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

Select all that apply

☒ Climate change☒ Water**(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area**

Climate and water related risks and opportunities have informed Dow's strategy for its products and services across all strategic planning timeframes [short (0-5 years), medium- (5-10 years), and long-term (10 years)]. Dow products can often reduce GHG emissions more than the footprint of manufacturing them. Dow continues to align investments in our product R&D with a low-carbon future and evaluate its product line for resiliency in future scenarios. Dow's downstream businesses view climate scenarios as opportunities to develop solutions related to climate change. These include increased demand for solutions that aid customers in achieving their climate goals. This extends to packaging products that reduce food waste and improve resource efficiency, mobility solutions that reinforce the transportation industry's electrification initiatives, and applications for building envelopes that enable more energy-efficient buildings. Dow sees a significant growth opportunity in the mobility market. The shift toward electric vehicles (EV) and hybrids requires reliable, safe, and high-performance solutions, which all begin with the development of new materials. As the mobility industry evolves, Dow aims to increase sales revenues by leveraging its unique ability to offer a broad range of chemistries, including polyethylene, polypropylene polyolefin, polyurethane, acrylic, and silicone. Dow has long focused on innovation, customer centricity, inclusiveness, and sustainability. Dow established MobilityScience™ to capture this opportunity and help the industry decarbonize. This global team of experts with deep technical and application expertise work to align customer needs with Dow's extensive chemistry portfolio. Dow has a multilayer partnership with JLR Racing on the Formula-E circuit, showcasing its material science expertise in demanding EV environments. Additionally, it has expanded capacity across its silicone and polyurethane assets and inaugurated its first European MobilityScience™ Studio in Correggio, Italy, reaffirming its long-term commitment to the mobility industry. These strategic investments will enable Dow to align with the EV transition, prioritize environmental stewardship, and accommodate customer growth. Dow's commitment to introducing cutting-edge material technologies support customers in achieving carbon emission reduction and circularity/sustainability goals. These innovations have collected recognition from third-party organizations, including 12 Edison Awards in 2024. For strategy tied to water resiliency, Dow plans to retire end of life assets and replace with water advantaged chemistry to grow the value for each gallon of water used. An example of this transition is Dow's Freeport, Texas propylene oxide (PO) product line, which will be shut down to allow potential growth in higher value, lower water intensity product lines.

Upstream/downstream value chain**(5.3.1.1) Effect type**

Select all that apply

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

Select all that apply

- ☒ Climate change
- ☒ Forests
- ☒ Water

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

Climate, 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 new Water & Nature strategy released in May 2024 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 2024, Dow reached 49% FSC certification.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change
- ☒ Water

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

Climate and water related risks and opportunities have informed our strategy as it relates to investment in R&D across all strategic planning timeframes [short (0-5 years), medium (5-10 years), and long term (10 years)], and includes elements of climate change adaptation and mitigation. Dow's newly released water and nature strategy as of May 2024 expands its Protect the Climate targets to include a focus on water and nature recognizing the need to explore potential synergies and trade-offs. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation, water and nature. Scenario analysis can provide insights into opportunities for breakthrough technologies enabling Dow to achieve its goal to be carbon neutral by 2050. The scenario analysis also includes evaluating the Company's water footprint and an understanding of local watershed health including water intake and water discharge. The impact to nature in aligning development with sustainable land use is also a critical part of understanding risk and opportunities. Dow's ethylene steam crackers, which make up a large portion of its asset base, rely primarily on natural gas combustion to obtain the temperature needed to operate – making these assets CO₂ emission intensive. Climate-related scenario analysis shows that pathways to limit temperature rise to well below 2 C involve an acceleration in the use of clean energy. As the energy grid becomes greener, using clean electricity to heat steam cracker furnaces could become one of the breakthrough technologies to decarbonize the chemicals industry. To develop a technologically and economically feasible solution for ethylene steam crackers that allows the chemicals industry to utilize clean electricity in place of natural gas combustion, Dow safely constructed and energized an electric furnace (e-furnace) test unit to validate the concept of converting steam-cracking furnaces from gas-fired to electric. This milestone marks a critical juncture on Dow's journey to decarbonize ethylene production, one of the most carbon-intensive aspects of petrochemical manufacturing. The e-furnace prototype serves as a critical de-risking step before proceeding to a full-scale pilot. Learnings from these tests will inform design and engineering of a future pilot unit, subject to investment support.. Data generated by the unit will be used to validate the model and allow the electrification program to advance to the next phase the design and construction of a multi-megawatt pilot plant, subject to investment support. Decarbonization efforts often require additional water. Dow is working with its R&D function to model GHG emissions and water using advanced technologies to identify solutions that are optimal for both water and GHG emissions.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

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

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

holistically on key environmental metrics including GHG emissions, emissions to air and water, water withdrawal and land use change. In addition, Dow has set 'World Leading Operations' 2025 Sustainability Goals that address several areas with the goal of reducing its impact on the environment: for example, reducing freshwater intake intensity, reducing our waste intensity, and reducing GHG emissions. An identified climate-related risk for Dow is related to carbon emission pricing regulation. If carbon emission prices rise significantly in the jurisdictions where Dow operates, it could impact its cost to operate compared to competitors. A key part of Dow's strategy is to reduce GHG emissions and minimize carbon exposure by mitigating the direct cost impact of existing regulation through pursuing efforts to reduce Dow's overall energy usage and GHG emissions through optimizing our facilities or implementing new projects. Currently, Dow's multidisciplinary teams are working on energy efficiency projects, R&D, and capital investment projects that will reduce the Company's energy usage and CO2 footprint overall. To combat climate change, the EU ambition for 2030 to reach a 55% emission reduction, compared to 1990 levels. Dow has a facility in Terneuzen, The Netherlands, that could have an increased cost to comply if CO2 emission pricing increases because 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, the Company's task is to reduce emissions in the most cost-effective manner available. Dow has outlined a multi-generational plan to use recycled feedstocks, clean hydrogen, turbine electrification and other breakthrough technologies such as e-cracking to reduce CO2 emissions and keep waste out of the environment for the Terneuzen site. As a result, Terneuzen is expected to reduce CO2 emissions and ultimately achieve net CO2 neutrality by 2050. This reduction in emissions would result in reduced costs to comply with the European Union Emissions Trading System.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Water

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

Water-related risks and opportunities have informed our strategy as it relates to Operations across all strategic planning timeframes [short (0-5 years), medium- (5-10 years), and long-term (10 years)] and includes elements around both climate change adaptation and mitigation. Dow's new Water & Nature strategy released in May 2024 expands its Protect the Climate targets to include a focus on water and nature, recognizing the need to explore potential synergies and trade-offs. Water risk and decreases in ecosystem services represent key concerns influencing business growth strategies, capital allocation plans, process innovation portfolios to manage potential increased costs and develop key opportunities. Dow mitigates the risk of water stress through understanding the risk in specific stressed water sheds accompanied by a robust internal water system reliability analysis. This risk profile is then translated into a financial risk to inform business decisions on growth, retiring of water intensive assets, capital allocation and innovation investments which include basin collective actions. Site specific mitigation and opportunity plans are developed that include sourcing from alternative sources, external water recycling, upscaling new less water intensive processes and/or prioritizing water effectiveness projects. Ultimately, Dow's task is to develop a multi-year site specific water action plan aligned with an overall site management plan that continues to be updated according to watershed stress mitigation efforts and reduce emissions in the most cost-effective manner available. In 2024, Dow partnered with the Brazosport Water Supply Corporation who is actively

developing the Harris Reservoir Expansion Project. This project is designed to expand the existing Dow Harris Reservoir and Pump Station in Brazoria County, Texas and will enhance water storage and supply reliability for Dow's Freeport, Texas site and the Brazosport Water Authority (BWA), which will supply water to local communities.

Products and services

(5.3.1.1) Effect type

Select all that apply

☒ Risks

☒ Opportunities

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

Select all that apply

☒ Water

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

Environmental risks and opportunities formed the basis of Dow's new Water & Nature strategy released in May 2024. The strategy is built to ensure Dow considers environmental risks and opportunities and their interdependencies as it relates to climate, water and nature. Water is Dow's largest dependency on nature. Dow's water and nature strategy recognizes that specific efforts may not be driven by Dow's climate goals. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems. Its new strategy includes a specific focus on engaging the entire supply chain, working to reduce the demand and impact on water and nature ecosystems, and innovating with customers and value chain partners that are better for water and nature. Water and nature-related risks and opportunities have informed Dow's strategy across all strategic planning timeframes [short (0-5 years), medium (5-10 years), and long term (10 years)]. Dow has delivered more than 1 billion in value through projects that are good for business and better for ecosystems, including water, since 2015. As part of its World-Leading Operations targets, by 2025, Dow will reduce the freshwater intake intensity at six key water-stressed sites by 20%. In 2024, Dow launched new ECOSURF™ SA Seed Oil Surfactants as part of its ECOSURF™ series. The chemistry behind ECOSURF™ surfactants is uniquely designed to provide a high performing alternative to alkylphenol ethoxylates (APEs). They also deliver lower foam compared to primary alcohol ethoxylates (PAEs). All products in the ECOSURF™ family are readily biodegradable.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Risks

☒ Opportunities

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

Select all that apply

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

Water and nature-related risks and opportunities have informed Dow's strategy across all strategic planning timeframes [short (0-5 years), medium (5-10 years), and long term (10 years)] and formed the basis of its new Water & Nature strategy released in May 2024. The strategy is built to ensure Dow considers environmental risks and opportunities and their interdependencies as it relates to climate, water and nature. Water is Dow's largest dependency on nature. The water and nature strategy also recognizes that specific efforts may not be driven by Dow's climate goals. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems. Its new strategy includes a specific focus on engaging the entire supply chain, working to reduce the demand and impact on water and nature ecosystems, and innovating with customers and value chain partners that are better for water and nature. When evaluating Dow's potential innovations and solutions, it is important to consider the entire value chain from product innovation and raw material selection to production, customer and consumer use, to end of life or reuse. In some cases, Dow's solution may have a negative impact (for example, an increase in GHG emissions) when considered in isolation. For example, recycling of water may require additional energy input (a negative in isolation) but enables circularity in a value chain targeting water stressed regions (a positive from a value-chain perspective). In other cases, transparency across the value chain is lacking and thus decisions are made based on the experience of experts and available data. Using life cycle assessments (LCAs) is a way for Dow to ensure it considers the full value chain when evaluating value chain impacts. Dow's Water & Nature strategy reflects the complexity of water and nature stewardship by considering its operations and its supply chain, as well as water basin and land dynamics, for the benefit of all. Dow aims to support water resilience for its sites and surrounding communities, as well as habitat conservation that values nature for the benefit of industry, communities, wildlife and our planet. The Company takes collaborative action, working alongside world-leading organizations that share its commitment, and takes a focused approach on three main areas: sustainably managing site footprints, engaging the entire supply chain, and innovating with customers and value chain partners. In 2024 Dow, in partnership with Ducks Unlimited, took action for water resilience and habitat conservation by enhancing 2,030 acres of coastal freshwater wetlands between Cameron Prairie and Lacassine National Wildlife Refuges in Louisiana and completing a key milestone in restoration efforts at the Shiawassee National Wildlife Refuge in Michigan.

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.**Row 1****(5.3.2.1) Financial planning elements that have been affected**

Select all that apply

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

(5.3.2.2) Effect type

Select all that apply

- ☒ Risks

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

Select all that apply

☒ Climate change☒ Forests☒ Water**(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements**

Climate-related risks and opportunities influence our financial planning across short (1-5 years), medium (5-10 years), and long term (10 years) timeframes. Risks and opportunities have influenced Dow's financial planning by shaping the Company's capital allocation strategy. 1. 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 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)**

1,462,000,000

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

50

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

60

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

60

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

Dow considers sustainability in all capital project decisions, ensuring projects align with the Company's long-term sustainability strategy, which focuses on decarbonization and growth, circularity advancement, safety of products and operations, and improved reliability of operations. Dow has also committed to allocating an average of \$1 billion in annual capital over the economic cycle to decarbonize its assets, in a phased approach, while growing capacity. The Company's capital expenditures include projects that support decarbonization and climate change adaptation and mitigation efforts as part of Dow's climate transition plan. To qualify as climate-aligned capital spending, projects should utilize energy and/or technology solutions that: lower or eliminate Scope 1 and/or Scope 2 GHG absolute emissions; reduce Scope 1 and/or Scope 2 GHG emission intensity; directly enable other activities to reduce GHG emissions; address water quality, wastewater discharge and/or freshwater intake; improve biodiversity and related ecosystems. In 2024, Dow's capital expenditures were \$2,940 million, an increase of 25% compared to 2023. Approximately \$1,462 million (50%) of the Company's capital expenditures were aligned to projects with direct environmental sustainability drivers and approximately \$1,418 million (48%) were climate-aligned capital spending that includes:

- Investments related to the Company's first net-zero Scope 1 and 2 GHG emissions manufacturing facility in Fort Saskatchewan, Alberta, Canada.
- Replacement of the Company's obsolete steam and power assets in Louisiana, resulting in lower Scope 1 GHG emissions.
- Flare gas recovery projects at multiple U.S. Gulf Coast facilities, allowing recovered flare gas to be recycled or used as an alternative fuel, resulting in lower Scope 1 and Scope 2 GHG emissions.

In early 2024, Dow announced the completion of Dow's inaugural green bond offering, which raised more than \$1.25 billion to support the Company's Decarbonize & Grow and Transform the Waste strategies, including expenditures and investments related to

Dow 2025 CDP Corporate Questionnaire

Dow’s Path2Zero project in Fort Saskatchewan, Alberta, Canada, and Circular Economy-driven projects, such as Dow’s acquisition of Circulus. As noted with these examples, the potential impacts of climate-related risks and opportunities are part of Dow’s climate strategy 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

80

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

84

(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 2024, >90% of Dow’s R&D Portfolio had alignment to sustainability. These projects are aligned with the following sustainability focus areas: climate protection, circular economy, stop the waste, and safer materials. All of which are part of our 2025 sustainability targets portfolio.

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

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

-5

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

25

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

10

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

10

(5.9.5) Please explain

Water-related CAPEX and OPEX involve investments in environmentally sustainable practices for Dow's chemical manufacturing. As planned, CAPEX on environmental assets declined in 2024 due to measures responding to economic challenges. Beyond direct environment asset CAPEX, manufacturing assets with water advantages remained unchanged. Key water stewardship investments like the Harris reservoir expansion in Freeport and water-efficient energy upgrades in Plaquemine remained a priority and funded. It also includes executing capitalized lifetime extension projects on water infrastructure across the asset base. For 2024 OPEX increased by roughly 10%. Dow is focusing on investments in water resiliency to manage OPEX and CAPEX. The anticipated forward trend is that both OPEX and CAPEX will increase to improve both the status of water infrastructure and reliability. As part of the strategy, Dow partnered with Macquarie Asset Management to optimize assets, enhance efficiency, and foster growth.

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

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☒ Yes	Select all that apply ☒ Carbon ☒ Water

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

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- ☒ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

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

(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

30

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Utilizing a regionally differentiated and evolutionary pricing scheme for our internal carbon price allows Dow to mitigate risk and prioritize investment across its global operations. This has driven increased consideration of energy efficiency and emission reduction opportunities at our manufacturing facilities overall. Our carbon price forecasts are evaluated yearly and used when considering larger capital projects that have an impact on emissions.

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

- ☒ Shadow price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

- | | |
|--|--|
| ☒ Navigate regulations financial planning | ☒ Influence strategy and/or |
| ☒ Drive water efficiency impact opportunities | ☒ Identify and seize low-water |
| ☒ Stress test investments water-related policies and targets | ☒ Setting and/or achieving of |
| ☒ Conduct cost-benefit analysis water-related issues in decision making | ☒ Incentivize consideration of |
| ☒ Drive water-related investment water-related issues in risk assessment | ☒ Incentivize consideration of |

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

- ☒ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

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

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

The calculation methodology to establish the internal price on water is based on the specific water stress factors and risk scenarios at 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
- ☒ Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

- ☒ Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

The internal price of water is differentiated based on site specific potential financial impact to business. It includes site specific context-based elements caused by changing environmental and social conditions and company attributes tied to status of manufacturing assets. Key Factors include physical attributes of watershed health (i.e. water stress which includes both water availability and water quality), status of infrastructure and projected capital to ensure level of desired water reliability, required water quantity and quality to meet current and projected growth of manufacturing assets, projected inflation, changes in watershed governance such as water allocation and costs associated with projected regulatory changes.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

- ☒ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

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 expenditures

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Utilizing a regionally differentiated and evolutionary pricing scheme for our internal water price allows Dow to mitigate risk and prioritize investment across its global operations. This has driven increased consideration of water within capital and growth plan and funding of water resilient opportunities at our manufacturing facilities overall. Our water prices are evaluated yearly and used when considering larger capital projects that have an impact on water. Note that the minimum price indicated refers to freshwater pulled directly from a river in the U.S. by Dow via water rights and therefore does not include any downstream treatment to reach the various quality required for manufacturing processes. The average rate for treated water would correspond to \$0.15 per cubic meter. The maximum price indicated reflects the treated water received by a third party in Europe. The maximum price is in line with typical cost range for desalinated water in Europe is \$0.5–\$2.5 per cubic meter depending on scale and energy pricing — generally 2–5 times more expensive than conventional freshwater sources like lakes, rivers or reservoirs.

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: ☒ Yes	Select all that apply ☒ Climate change ☒ Forests ☒ Water

	Engaging with this stakeholder on environmental issues	Environmental issues covered
		☒ Plastics
Smallholders	Select from: ☒ Yes	Select all that apply
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 ☒ 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, 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 plastic waste and pollution

☒ 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 finished 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

Anyone involved in procurement decisions at Dow must comply with Dow's purchasing policy. The policy includes environmental, social and ethical topics, such as embedding sustainability metrics in procurement processes, proactively assessing suppliers' sustainability risks, and identifying collaboration opportunities to reach Dow's ambition, sustainability priorities and goals. Externally, the 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. Refreshed in 2024, the Code stipulates mandatory requirements and best practices related to the supplier and its value chain, such as environmental sustainability: 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

Anyone involved in procurement decisions at Dow must comply with Dow's purchasing policy. The policy includes environmental, social and ethical topics, such as embedding sustainability metrics in procurement processes, proactively assessing suppliers' sustainability risks, and identifying collaboration opportunities to reach Dow's ambition, sustainability priorities and goals. Externally, the 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. Refreshed in 2024, the Code stipulates mandatory requirements and best practices related to the supplier and its value chain, such as environmental sustainability: 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

Anyone involved in procurement decisions at Dow must comply with Dow's purchasing policy. The policy includes environmental, social and ethical topics, such as embedding sustainability metrics in procurement processes, proactively assessing suppliers' sustainability risks, and identifying collaboration opportunities to reach Dow's ambition, sustainability priorities and goals. Externally, the 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. Refreshed in 2024, the Code stipulates mandatory requirements and best practices related to the supplier and its value chain, such as environmental sustainability: 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 Conduct for Suppliers, Dow recommends suppliers publicly disclose environmental goals and strategies using widely accepted methods and metrics and reporting via platforms like CDP and EcoVadis. Suppliers identified as high risk for Dow, along with those with high spend, significant Scope 3 emissions, and other key environmental, social and governance parameters, were directly engaged for assessment in 2024. In 2024, Dow evaluated 3,727 supplier assessments. The increased number of assessments from 2023 represents further leveraging of partnerships with Together for Sustainability (TfS) and CDP. This effort included gathering EcoVadis assessments covering 3,324 suppliers, rating environmental, social, ethics, and sustainable procurement performance; CDP disclosures for 704 suppliers, focusing on climate, forests, and water strategy; and on-site TfS audits for 165 suppliers.

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%

(5.11.6.12) 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 Conduct for Suppliers, Dow recommends suppliers publicly disclose environmental goals and strategies using widely accepted methods and metrics and reporting via platforms like CDP and Ecovadis. Suppliers identified as high risk for Dow, along with those with high spend, significant Scope 3 emissions, and other key environmental, social and governance parameters, were directly engaged for

assessment in 2024. In 2024, Dow evaluated 3,727 supplier assessments. The increased number of assessments from 2023 represents further leveraging of partnerships with TfS and CDP. This effort included gathering EcoVadis assessments covering 3,324 suppliers, rating environmental, social, ethics, and sustainable procurement performance; CDP disclosures for 704 suppliers, focusing on climate, forests, and water strategy; and on-site TfS audits for 165 suppliers.

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 Conduct for Suppliers, Dow recommends suppliers publicly disclose environmental goals and strategies using widely accepted methods and metrics and reporting via platforms like CDP and EcoVadis. Suppliers identified as high risk for Dow, along with those with high spend, significant Scope 3 emissions, and other key environmental, social and governance parameters, were directly engaged for assessment in 2024. In 2024, Dow evaluated 3,727 supplier assessments. The increased number of assessments from 2023 represents further leveraging of partnerships with TfS and CDP. This effort included gathering EcoVadis assessments covering 3,324 suppliers, rating environmental, social, ethics, and sustainable procurement performance; CDP disclosures for 704 suppliers, focusing on climate, forests, and water strategy; and on-site TfS audits for 165 suppliers.

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 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, Global Logistics Emissions Council Framework, and World Business Council for Sustainable Development 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, Global Logistics Emissions Council Framework, and World Business Council for Sustainable Development 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%

(5.11.6.12) 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%

(5.11.6.12) 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%

(5.11.6.12) 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%

(5.11.6.12) 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%

(5.11.6.12) 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%

(5.11.6.12) 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%

(5.11.6.12) 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

Approximately 70% of Dow's GHG emissions footprint falls into Scope 3 categories and more than half of those emissions derive from raw materials, transportation and other services purchased. Dow is actively validating and developing Scope 3 emissions reduction and mitigation efforts. Collaboration with its partners along the entire value chain is key to lowering Dow's Scope 3 carbon emissions.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :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 make credible renewable energy usage claims
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to develop public time-bound action plans with clear milestones
- ☒ Support suppliers to set their own environmental commitments across their operations

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

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

Select from:

☒ 51-75%

(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 2024, 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.

(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 are having on water and nature. Dow's new Water & Nature strategy is designed to support resiliency for its sites and surrounding natural ecosystems to be able to withstand unpredictable conditions, such as drought and flooding. Dow is uniquely positioned to apply its materials science expertise and advanced engineering capabilities for the benefit of water resiliency and healthy ecosystems. Its new strategy includes engaging the entire supply chain. Dow's new water strategy extends to our value chain, engaging suppliers to reduce water demand and impact on ecosystems. Dow actively engages with suppliers to mitigate risks, build capacity, and achieve shared goals in areas like climate change, water and nature. Every procurement decision at Dow must comply with our internal purchasing policy, which includes sustainability metrics and proactive supplier risk assessments. Externally, Dow's Code of Business Conduct for Suppliers, based on UN Global Compact principles, outlines mandatory compliance and best practices. Refreshed in 2024, the Code sets expectations for environmental sustainability, requiring suppliers to adopt policies for greater environmental responsibility, set targets for water conservation, circularity, energy use, and climate issues, and efficiently use resources. Suppliers must identify and mitigate environmental risks, implement environmental management policies, and adopt a mitigation hierarchy near critical biodiversity areas. Suppliers should integrate water management practices, such as efficient water use and recycling, within their production, distribution, and transportation processes. Suppliers in logistics and external manufacturing must implement pellet loss reduction programs, such as Operation Clean Sweep. Upon request, suppliers will share environmental data, such as carbon, nature, water, or energy metrics, to support Dow in tracking and reaching its targets.

(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 leading advocate and pledged member of Operation Clean Sweep (OCS), a program designed to prevent plastic pellet, flake and powder loss to the environment. Dow has woven OCS principles into 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

Financial incentives

- ☒ Long-term contracts linked to no-deforestation or no-conversion commitments

Innovation and collaboration

- ☒ Collaborate with smallholders on innovations to reduce environmental impacts in products and services

(5.11.8.3) Number of smallholders engaged

81

(5.11.8.4) Effect of engagement and measures of success

Dow is committed to promoting greater environmental responsibility, minimizing impact on nature, and promoting efficient use of resources among our suppliers. In 2023, Dow engaged with 81 smallholders, 61 in Minas Gerais, Brazil through our Fomento program and 20 in Para, Brazil through Project Ybá. Minas Gerais, Brazil- Through our Fomento Program, our technical team, part of our natural resources structure, visited smallholders every other month to conduct compliance audits and guide them on the best technical practices. In 2024, Dow hosted technical workshops and worked to build smallholder capacity through on-site technical and compliance visits and by addressing exposure to environmental risks. As part of its engagement, Dow documents metrics to measure and report on environmental and social indicators and provide technical assistance to support best practices on productivity and sustainable agriculture practices and nutrient management. Fometos are requested to share the Cadastro Ambiental Rural-CAR and Dow validates their compliance with environmental legislations such as APPs (area de preservacao permanente). Para, Brazil- Launched in May 2021, Project Ybá is a strategic sustainability initiative that balances commercial growth with environmental conservation. The project, in collaboration with the Peabiru Institute and The Nature Conservancy, promotes the development of local communities through the commercialization of non-timber resources, while supporting conservation of the Amazon Rainforest. The project has completed a critical mapping stage, identifying 17 plant species of commercial interest to the cosmetics and pharmaceutical industries within Dow's preserved areas of the Amazon Rainforest. Dow completed 22 social field visits to identify the community with the highest social capital and selected the community of Mamorana for this project. The local cooperative, formed with the help of Natura, a cosmetics brand, will extract and sell bioactives, like Andiroba seeds, from these preserved areas. The first seeds were harvested in 2023. This not only increases family incomes in the community but also contributes to the conservation of the rainforest. Additionally in 2023, 50 beehives with native stingless bees were also implemented in Mamorana with an investment of \$30K. The bee hives produced approximately 100 kg of honey in 2024, generating a positive impact on the Mamorama community's income and continuing to support biodiversity.

(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 2024 improved by one point compared with 2023, with a score of 82 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 2024 improved by one point compared with 2023, with a score of 82 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 2024 improved by one point compared with 2023, with a score of 82 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

Throughout the year, members of the management team, and select members of the Board, continued extensive outreach to stockholders, engaging with investors who collectively held more than 60 percent of outstanding shares of common stock of the Company held by institutional stockholders. During this outreach, the management team and Board updated investors on a range of topics and gained an understanding of the perspectives and concerns of investors.

(5.11.9.6) Effect of engagement and measures of success

The management team and Board carefully consider the feedback from stockholder meetings when reviewing our business growth strategies, corporate governance and other matters related to Dow's long-term success.

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. The following is an example of this work, which has been implemented in Dow's Texas Operations. More sites are expected to implement this approach in the future.

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

Throughout the year, members of the management team, and select members of the Board, continued extensive outreach to stockholders, engaging with investors who collectively held more than 60 percent of outstanding shares of common stock of the Company held by institutional stockholders. During this outreach, the management team and Board updated investors on a range of topics and gained an understanding of the perspectives and concerns of investors.

(5.11.9.6) Effect of engagement and measures of success

The management team and Board carefully consider the feedback from stockholder meetings when reviewing our business growth strategies, corporate governance and other matters related to Dow's long-term success.

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

Throughout the year, members of the management team, and select members of the Board, continued extensive outreach to stockholders, engaging with investors who collectively held more than 60 percent of outstanding shares of common stock of the Company held by institutional stockholders. During this outreach, the management team and Board updated investors on a range of topics and gained an understanding of the perspectives and concerns of investors.

(5.11.9.6) Effect of engagement and measures of success

The management team and Board carefully consider the feedback from stockholder meetings when reviewing our business growth strategies, corporate governance and other matters related to Dow's long-term success.

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 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.

(5.11.9.6) Effect of engagement and measures of success

Dow is 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.

(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: ☒ Yes

C6. Environmental Performance - Consolidation Approach

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

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Forests

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if

they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Other, please specify :Internal Methodology

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with

the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Company's sustainability reporting generally reflects the results of entities where Dow is the majority owner and exercises control (Operational Control approach). In cases where asset ownership is shared, a company has operational control over an asset if they have the full authority to introduce and implement its operating policies at the facility. For operations where Dow is a 50% partner or less and does not have full authority to implement its policies, emissions are excluded from this inventory. Joint ventures, or entities where Dow has a 20%-50% ownership interest, are generally out of scope from sustainability reporting unless the Company has operational control of the entity. Additionally, GHG emissions data included in this report are accounted for in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) using the operational control approach. In cases where asset ownership is shared, a company has operational control over the asset if they have the full authority to introduce and implement operating policies at the facility. For Scope 3, indirect GHG emissions reporting, data for joint ventures is reported where indicated by the standard. All financial; environmental metrics generally follow the financial consolidation model (i.e., if Dow is the majority owner and exercises control, results for the entity are included in the reporting), with the following exceptions: – In certain cases, an entity is consolidated into Dow's financial reporting due to Dow's controlling financial interest or where Dow is deemed the primary beneficiary of the operation. However, if Dow does not have operational control of the entity, the sustainability results for these entities are not in scope for reporting and metrics, with exception to circular material accounting which accounts for both offtake and circular volume enabled to market where Dow has an equity share in the entity.

C7. Environmental performance - Climate Change

(7.1) 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) (2022, released in 2024).

(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 within your selected reporting boundary which are not included in your disclosure?

Select from:

- ☒ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Biogenic emissions in Scope 3

(7.4.1.2) Scope(s) or Scope 3 category(ies)*Select all that apply*

- ☒ Scope 3: Other (upstream)
- ☒ Scope 3: Other (downstream)

(7.4.1.6) Relevance of Scope 3 emissions from this source*Select from:*

- ☒ Emissions are not evaluated

(7.4.1.10) Explain why this source is excluded

According to the GHG Protocol, biogenic emissions are excluded from Scope 3 accounting and should be reported separately. Dow's Scope 3 biogenic emissions have neither been calculated nor evaluated due to the lack of consistent, credible, and comprehensive biogenic emissions data across Dow's Scope 3 inventory. Dow is committed to future efforts to develop robust methodologies for biogenic emissions quantification, in collaboration with industry partners and standards bodies.

(7.5) Provide your base year and base year emissions.**Scope 1****(7.5.1) Base year end**

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

28,760,000

(7.5.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

Scope 2 (location-based)**(7.5.1) Base year end**

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

3,985,000

(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)

3,985,000

(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)

80,000

(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)

4,750,000

(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)

270,000

(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)

7,000

(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)

50,000

(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)

4,030,000.0

(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)**

26,630,000

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016). This accounting includes five of the seven GHG emissions covered by the United Nations Framework Convention on Climate Change/Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs) and sulfur hexafluoride (SF₆). Dow does not have emissions of perfluorocarbons (PFCs) or nitrogen trifluoride (NF₃). Dow generally does not have emissions of sulfur hexafluoride (SF₆), except in the case of 2024, when 0.03 metric tons were released as a result of an unplanned event, adding 772 metric tons of CO₂e emissions to the Scope 1 inventory.

Past year 1**(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 (12/2016). For comparability, 2023 values were updated to reflect identified data error corrections that are immaterial to this report as a whole.

Past year 2

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

27,290,000

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

Past year 3

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

28,390,000

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

When calculating Scope 1 GHG emissions, source data is collected within multiple systems following internal processes. Calculation methodologies vary based on a hierarchical approach. Permit-specific or regulatory-required emissions factors are prioritized and, where these do not exist, other published emissions factors and calculation methodologies are used. Some sources for these factors include Intergovernmental Panel on Climate Control (IPCC) Guidelines for National Greenhouse Gas Inventories; U.S. Resources (U.S. EPA State Inventory and Projection Tools; U.S. Emission Factor Resources; or AP-42); and German Environmental Authority (12/2016).

(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)

3,440,000

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

3,110,000

(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)**

3,360,000

(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 2**(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.

Past year 3

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

3,940,000

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

5,800,000

(7.7.3) End date

12/31/2021

(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)

40,040,000

(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

(7.8.5) Please explain

Scope 3.1 includes the upstream (cradle-to-gate) emissions from the extraction, production and transportation of products purchased or acquired by Dow in 2024, not otherwise included in Categories 2 - 8. It encompasses both tangible goods and intangible services. This category is accounted for on an invoice-by-invoice basis based on purchased quantities and spend from Dow's enterprise resource planning system. Upstream emissions for raw materials are quantified using a weight-based emissions factor that reflects cradle-to-gate emissions. These factors derive from an array of sources, including supplier-reported carbon footprint data, Dow's life cycle assessments, and emissions factors from Ecoinvent v3.11, chosen to best align with supplier geography and manufacturing processes. For some minor raw material purchases, <5% of total purchased weight, a business-level weighted average emissions factor is applied. For purchased services and packaging, Dow uses a spend-based methodology, multiplying dollars spent by a revenue intensity factor, e.g. CO₂e/\$. The factors come from suppliers, where possible, and otherwise from CDP's 2024 sectoral revenue intensity factors. In order to track emissions reductions initiatives from suppliers, market-based mechanisms are embedded in Scope 3, such as supplier renewable energy certificates, mass-balanced carbon footprints, and book & claim certificates. Dow's Scope 3.1 accounting practices adhere to the Greenhouse Gas Protocol and incorporate additional insights from frameworks such as the TfS PCF Guidelines and the WBCSD Pathfinder Framework, ensuring a comprehensive and compliant approach to Scope 3 reporting.

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

21

(7.8.5) Please explain

Scope 3.2 includes the upstream emissions from the extraction, production and transportation of capital goods purchased or acquired by Dow in 2024. Capital Goods emissions are assessed using the same data and methods as 3.1 Purchased Goods & Services. Dow's Scope 3.2 accounting practices adhere to the guidelines delineated by 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)**

4,220,000

(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

(7.8.5) Please explain

Scope 3.3 includes the upstream emissions attributed to the extraction, production and transportation of fuels and electricity purchased and acquired by Dow in 2024, not accounted for in Scope 1 or Scope 2. The average-data method was employed, leveraging internal fuel and energy procurement records. For purchased fuels, upstream emissions are computed by correlating purchased quantities with emissions factors from Ecoinvent v3.11, selected to align with the fuel type and suppliers location. Similarly, for purchased non-renewable electricity, emissions are quantified using Ecoinvent v3.11 factors covering the electricity production supply chain as well as transmission and distribution losses. Purchased renewable electricity is considered to have zero Scope 3.3 emissions. For purchased steam, upstream emissions are calculated using the work potential method, which assesses the energy input required to produce the purchased steam considering factors such as the type of fuel used and combustion efficiency. The resulting energy input data are converted to CO₂e using Ecoinvent v3.11 emissions factors. For transmission and distribution losses, upstream emissions are based on country-specific factors from Ecoinvent v3.11. Dow's Scope 3.3 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Upstream transportation and distribution**(7.8.1) Evaluation status**

Select from:

☒ Relevant, calculated**(7.8.2) Emissions in reporting year (metric tons CO₂e)**

2,640,000

(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**

(7.8.5) Please explain

Scope 3.4 includes emissions stemming from third-party transportation and distribution services procured by Dow in 2024, whether directly or via intermediaries. This includes services purchased by Dow related to inbound and outbound logistics, including customer shipments and logistics activities linking Dow's facilities. Emissions in this category are quantified at the transport-leg level using Dow's comprehensive shipment data. Ton-kilometers are calculated based on actual shipment weights and modeled distances for various shipment type. Primary data are used for all maritime and air shipments, while primary data for land surface shipments are only used for complex modes such as intermodal. Supplier transport carbon footprint data is obtained through direct supplier engagement, CDP, and initiatives such as Sea Cargo Charter and Smart Freight Centre Data Sharing Proof of Concept. Where supplier data are not available, emissions factors are based on Dow life cycle assessments and industry average emissions factors from Global Logistics Emissions Council (GLEC) Framework v3.1. For storage & distribution services, industry default factors are used provided by GLEC v3.1; for the remaining transport services, spend-based estimates are used following the same practices as the same practices as Scope 3 Category 3.1. Similar to 3.1, market-based mechanisms are embedded in Scope 3.4, such as mass-balanced carbon footprints and book & claim certificates. Dow's Scope 3.4 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol, with additional insights from the Global Logistics Emissions Council Framework, ISO 14083, and the WBCSD Pathfinder Framework.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

260,000

(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

0

(7.8.5) Please explain

Scope 3.5 encompasses emissions originating from the third-party disposal and treatment of waste generated within Dow's owned or controlled operations throughout the fiscal year 2024. The accounting methodology employed is a hybrid approach, incorporating both waste-type-specific and average-data methods. The waste-type-specific method distinguishes between hazardous and non-hazardous materials, recognizing the varied environmental implications associated with each category. Concurrently, the average-data method is used to estimate emissions based on the quantity of waste generated, coupled with emissions derived from the end-of-life treatment processes used to dispose of Dow's waste. These emissions factors are sourced from Ecoinvent v3.11, aligning with the geographic region where the disposal activities occur. Dow's Scope 3.5 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

40,000

(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

100

(7.8.5) Please explain

Scope 3.6 includes emissions from the transportation of Dow employees for business-related activities in airplanes, rental cars, and hotels operated by a third party. For rental cars, the number of days cars were rented is shared by Dow's travel agency. An average number of miles driven per day is then converted to CO2e using an average emissions factor for passenger cars from Ecoinvent v3.11. For hotels, the number of nights in hotels is shared by Dow's travel agency. An average emissions factor is used to estimate CO2e from Ecoinvent v3.11. For flights, each origin-destination pair is accounted for, then converted to kilometers using great circle distance. Average emissions factors from Defra are used to find CO2e, assigned based on the distance for each air travel leg, such as long, medium, and short haul flights. Dow's Scope 3.6 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

60,000

(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

(7.8.5) Please explain

Scope 3.7 includes emissions from the transportation of employees between their homes and Dow worksites. For 2024, Dow estimates the number of employees reporting to laboratories and offices and assumes an average number of 235 working days per year, based on ~52 weeks/year @ 5 days a week, minus 25 days for vacation and holidays. Given that the majority of employees are based in the United States, it is assumed that personal vehicles are used for commuting, with an average round-trip distance of 29 miles per day. Emissions are quantified based on Ecoinvent v3.11 emissions factors. Dow's Scope 3.7 accounting practices adhere to the Greenhouse Gas Protocol.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

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

0

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Hybrid method

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

0

(7.8.5) Please explain

Scope 3.8 includes emissions from the operation of leased assets and not already included in Scope 1 or Scope 2 inventories. In 2024, Dow transitioned the reporting for energy used for the operation of its leased assets in its Scope 2 inventory, in line with Greenhouse Gas Protocol guidance. Upstream emissions from energy associated with leased assets are included in Scope 3.3.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.5) Please explain

Scope 3.9 includes emissions that occurred from the transportation and distribution of sold products in vehicles and facilities not owned or controlled by Dow. This is a highly uncertain category, with significant limitations in available data and guidance for model downstream transportation for the intermediates. This category is being targeted for improvement and future reporting. Dow is participating in industry initiatives to improve guidance and data for downstream categories, and is conducting analysis to model these emissions based on sold product data.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.5) Please explain

Scope 3.10 includes emissions from the processing of sold intermediate products by third parties after sale by Dow. Intermediate products are products that require further processing, transformation, or inclusion in another product before use and therefore result in emissions from processing after sale by Dow and before use by the end consumer. Dow is not currently reporting this category based on the high uncertainty in downstream activities, backed up by the WBCSD Chemical Sector guidance that states that chemical companies can disregard the complexity of gathering data and resulting uncertainty in values. This category is being targeted for improvement and future reporting. Dow is working with industry to improve the data and methods to model this category, along with building models based on sold product data.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

4,720,000

(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

(7.8.5) Please explain

Scope 3.11 includes the direct use-phase emissions from Dow's 2024 sold products, specifically hydrocarbons intended for combustion as fuels during their expected lifetime. All other Dow sold products fall under 3.12 End of Life; the total volume of Dow's sold products was the sum of those in both 3.11 and 3.12. To estimate emissions

during combustion, the total carbon content was determined based on sold product's weight and carbon content percentages. This was converted to emissions using the CO₂ to elemental carbon ratio (44.01 molecular weight of CO₂ to 12.01 molecular weight of C), resulting in 3.66 kg CO₂ per kg of carbon. This assumes complete conversion of the product's weight into carbon dioxide without secondary reactions. Dow's Scope 3.11 accounting practices align with the Greenhouse Gas Protocol.

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)

20,830,000

(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

(7.8.5) 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) Please explain

Dow does not have downstream leased assets.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) 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)

4,220,000

(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

(7.8.5) Please explain

Scope 3.15 considers Principle Nonconsolidated Affiliates (PNAs), or Investments. Dow's PNAs and respective ownership percentage values were taken from Dow's 2024 10-K report. Dow's Scope 3.15 emissions are based on the % share of ownership in those companies applied to the sum of 2024 Scope 1 and 2 emissions. For example, if Dow owns 45% of an investment company, Dow claims 45% of that company's 2024 Scope 1 and 2 emissions. The following PNAs are included in 3.15: EQUATE Petrochemical Company K.S.C.C., The Kuwait Olefins Company K.S.C.C., The Kuwait Styrene Company K.S.C.C., Map Ta Phut Olefins Company Limited, Sadara Chemical Company, and SCGC-Dow Group, including Siam Polyethylene Company Limited, Siam Polystyrene Company Limited, Siam Styrene Monomer Company Limited, and Siam Synthetic Latex Company Limited. Each of these investment companies report their 2024 Scope 1 and 2 data to Dow. Dow's Scope 3.15 accounting practices adhere to the guidelines delineated by the Greenhouse Gas Protocol.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) 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) 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

12/30/2023

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

35,650,000

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

140,000

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

4,490,000

(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)

60,000

(7.8.1.9) Scope 3: Upstream leased assets (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)

21,020,000

(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

Dow continues to enhance its accounting practices for upstream Scope 3 emissions by improving internal activity data and tracking purchases, sales and transportation on an invoice-by-invoice and shipment-by-shipment basis. In 2024, Dow adopted Ecoinvent v3.11 across all reporting years, incorporating the latest database updates to all secondary emissions factors. Other improvements include moving leased asset emissions, previously reported in error in Scope 3.8, to Scope 2, in line with GHG Protocol guidance. To better monitor progress towards Dow's climate goals, modeled emission factors for several key materials were used to establish a more accurate representation of supplier decarbonization efforts. This is important when shifting to supplier-reported data as it can inaccurately represent emissions reductions compared with the historical years. Dow has integrated GHG reductions into Categories 1, 2 and 4 related to value chain interventions, where Dow's direct suppliers have taken action to decarbonize their activities. These interventions include supplier carbon footprints that embed mass-balanced inputs, supplier revenue intensity factors that include Scope 2 market-based values, and supplier book and claim certificates related to low-carbon transportation fuels. Dow expects in-value-chain market instruments to play a critical role in Scope 3 decarbonization and thus these should be monitored, tracked and accounted for transparently. Given Dow's involvement across numerous downstream value chains, estimating downstream emissions of sold products remains complex and uncertain. To further improve estimates, Dow applied more detailed models to track emissions from sold products with a use phase in Scope 3.11, and continued to apply the circular cut-off approach for Scope 3.12, which allows for the exclusion of the GHG burden of the recycling process since it is included in the next life cycle. Dow improved the data and methods in 2024 by further aligning with metrics for tracking Dow's Transform the Waste goals. This reduces uncertainty and positions Scope 3.12 as

an additional mechanism to monitor circularity. The accurate quantification of Categories 9 and 10 remains challenging due to the complexity of the chemical sector downstream value chain, 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. The improvements to upstream and downstream accounting triggered a restatement of prior year emissions in certain categories, in accordance with GHG Protocol and TfS Guidelines, and these changes and the years impacted are detailed in this table.

Past year 2

(7.8.1.1) End date

12/30/2022

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

37,420,000

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

120,000

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

4,420,000

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

3,370,000

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

280,000

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

20,000

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

60,000

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

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)

21630000

(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.

Past year 3

(7.8.1.1) End date

12/30/2021

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

39,400,000

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

80,000

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

5,220,000

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

3,700,000

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

260,000

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

4,000

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

50,000

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

0

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

6,190,000

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

22,050,000

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

3,700,000

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

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	<i>Select from:</i> ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> ☒ Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> ☒ 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 2024 INtersections Progress Report.pdf

(7.9.1.5) Page/section reference

114 for the GRI assurance statement and page 121 for the GHG Protocol assurance statement

(7.9.1.6) Relevant standard

Select from:

☒ Attestation standards established by AICPA (AT105)

(7.9.1.7) Proportion of reported emissions verified (%)

100

Row 2

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.1.4) Attach the statement

2024 TIER Verification Report_Redacted.pdf

(7.9.1.5) Page/section reference

Entire Document

(7.9.1.6) Relevant standard

Select from:

☒ Alberta Technology Innovation and Emissions Reduction (TIER)

(7.9.1.7) Proportion of reported emissions verified (%)

5

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

Dow 2024 INtersections Progress Report.pdf

(7.9.2.6) Page/ section reference

114 for the GRI assurance statement and page 121 for the GHG Protocol assurance statement

(7.9.2.7) Relevant standard

Select from:

☒ Attestation standards established by AICPA (AT105)

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

Dow 2024 INtersections Progress Report.pdf

(7.9.2.6) Page/ section reference

114 for the GRI assurance statement and page 121 for the GHG Protocol assurance statement

(7.9.2.7) Relevant standard

Select from:

☒ Attestation standards established by AICPA (AT105)

(7.9.2.8) Proportion of reported emissions verified (%)

100

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Franchises
products

☒ Scope 3: Investments
assets

☒ Scope 3: Capital goods
assets

☒ Scope 3: Business travel
and services

☒ Scope 3: Employee commuting
operations

☒ Scope 3: End-of-life treatment of sold products

☒ Scope 3: Upstream transportation and distribution

☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

☒ Scope 3: Use of sold

☒ Scope 3: Upstream leased

☒ Scope 3: Downstream leased

☒ Scope 3: Purchased goods

☒ Scope 3: Waste generated in

(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 2024 INtersections Progress Report.pdf

(7.9.3.6) Page/section reference

114 for the GRI assurance statement and page 121 for the GHG Protocol assurance statement

(7.9.3.7) Relevant standard

Select from:

☒ Attestation standards established by AICPA (AT105)

(7.9.3.8) Proportion of reported emissions verified (%)

100

(7.10) 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)

35,000

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.12

(7.10.1.4) Please explain calculation

Sourcing cleaner power to support Dow Operations. Renewable energy purchases decreased Scope 2 GHG market-based emissions.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

146,000

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.5

(7.10.1.4) Please explain calculation

Scope 1 decrease due to replacement of older power generation assets with new boilers and new steam turbines.
J

(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) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	400,000	Biogenic Emissions for Scope 1.

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

Select from:

☒ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

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

25,990,000

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

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

447,000

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

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

147,000

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

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

42,000

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:

☒ SF6

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

772

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

748,718.74

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

96,503.773

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

28,911.34

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

842.85

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

3,291.01

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

3,291.01

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,428.59

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

14,881.53

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

11,803.92

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

206,024.02

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

136,113.34

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

2,723.03

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,174,972.66

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

54,987.7

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

59,500.29

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

47,333.24

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

188,771

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

146,215.58

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,799.16

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

487.93

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

487.93

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

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

258.94

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

258.94

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

21,741.68

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

5,855.29

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

5,832.11

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,645,660.44

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

1,369,381.24

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

1,426,003.36

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,303.65

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

11,909.22

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

11,909.22

Indonesia

(7.16.1) Scope 1 emissions (metric tons CO2e)

448.3

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

2,679.06

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

2,679.06

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

7,143.89

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

1,032.69

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

260.84

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,327.14

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

32,839.93

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

32,839.96

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

4,256.18

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

1,929.66

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

1,929.66

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

3,330,242.88

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

9,170.49

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

4,403.29

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

441.7

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

794.92

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

794.92

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

53,858.8

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

19,930.79

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

12,371.17

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,471.24

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

8,571.83

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

8,571.84

Russian Federation

(7.16.1) Scope 1 emissions (metric tons CO2e)

7,400.1

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

14.24

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

14.24

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

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

16,452.11

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

16,452.12

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

995,061.64

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

113,659.33

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

101,008.23

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

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

71.24

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

0.08

Taiwan, China

(7.16.1) Scope 1 emissions (metric tons CO2e)

1,599.97

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

4,310.19

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

4,310.19

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

113,349.32

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

334,842.24

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

344,745.22

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

2,670.9

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

1,943.58

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

1,943.58

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

783.17

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

3,294.68

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

3,294.69

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

155,434.19

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

12,995.11

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

27,810.98

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

18,089,267.6

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

989,269

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

841,796.73

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

783.6

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

712

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

712

(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)

22,195,802.01

Row 2

(7.17.1.1) Business division

POLYURETHANES & CONSTRUCTION CHEMICALS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

779,013.21

Row 3

(7.17.1.1) Business division

CONSUMER SOLUTIONS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

595,794.57

Row 4

(7.17.1.1) Business division

INDUSTRIAL SOLUTIONS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

646,235.96

Row 5

(7.17.1.1) Business division

CORP OPERATIONS/SHARED SERVICES

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

484,427.63

Row 6

(7.17.1.1) Business division

PACKAGING AND SPECIALTY PLASTICS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1,134,473.14

Row 7

(7.17.1.1) Business division

COATINGS & PERFORMANCE MONOMERS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

790,619.15

(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)

53,858.8

(7.17.2.3) Latitude

40.7528

(7.17.2.4) Longitude

-8.5709

Row 2

(7.17.2.1) Facility

SOUTH CHARLESTON, WV

(7.17.2.2) Scope 1 emissions (metric tons CO₂e)

92,086.66

(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)

122,954.74

(7.17.2.3) Latitude

43.6156

(7.17.2.4) Longitude

-84.2472

Row 4

(7.17.2.1) Facility

TERNEUZEN, NLD

(7.17.2.2) Scope 1 emissions (metric tons CO₂e)

3,319,830.5

(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)

4,708,285.16

(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)

1,148,952.14

(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)

36,710.66

(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)

155,753.98

(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)

2,142,851.45

(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)

640,326.48

(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)

16,454.99

(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)

540,366.77

(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)

40,312.17

(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)

744,995.86

(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)

5,730,419.31

(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)

203,676.82

(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)

873,115.46

(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)

995,061.64

(7.17.2.3) Latitude

41.12

(7.17.2.4) Longitude

1.24

Row 19

(7.17.2.1) Facility

ELIZABETHTOWN, KY

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3,098.27

(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)

481,109.46

(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)

101,175.61

(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)

155,434.19

(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)

3,177,133.84

(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)

1,131,146.13

(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)

11,254.56

(7.17.2.3) Latitude

-3.771692

(7.17.2.4) Longitude

-49.564957

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Energy and steam stationary combustion</i>	11,037,557.4
Row 2	<i>Blowing agents</i>	41,544.14
Row 3	<i>Process activities</i>	15,547,264.12

(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**

21,930,035.62

(7.19.3) Comment

Dow operates combined heat and power (CHP) plants to support its operations. At some sites, Dow also generates 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)

50,269.496

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

54,782.082

Row 2

(7.20.2.1) Facility

ARATU, BRA

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

70,330.039

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

2,637.091

Row 3

(7.20.2.1) Facility

BAHIA BLANCA, ARG

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

94,690.949

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

27,388.224

Row 4

(7.20.2.1) Facility

BARRY DCC, GBR

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

12,686.016

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

27,336.609

Row 5

(7.20.2.1) Facility

BREU BRANCO, BRA

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

20,426.148

(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)

42,720.138

(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)

71,382.967

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

148,977.988

Row 8

(7.20.2.1) Facility

DEER PARK, TX

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

183,660.002

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

71,293.516

Row 9

(7.20.2.1) Facility

DOW CENTRAL GERMANY, DEU

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

410,086.302

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

211,560.876

Row 10

(7.20.2.1) Facility

ELIZABETHTOWN DCC, KY

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

12,632.592

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

26,359.625

Row 11

(7.20.2.1) Facility

ESTARREJA, PRT

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

19,930.79

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

12,371.169

Row 12

(7.20.2.1) Facility

FREEPORT, TX

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

130,011.032

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

74,436.502

Row 13

(7.20.2.1) Facility

HOUSTON, TX

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

99,806.507

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

40,060.113

Row 14

(7.20.2.1) Facility

LOUISVILLE, KY

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

24,912.583

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

51,993.168

Row 15

(7.20.2.1) Facility

MAP TA PHUT, THA

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

334,842.239

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

344,745.225

Row 16

(7.20.2.1) Facility

MIDLAND HQ, MI

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

34,001.238

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

29,490.992

Row 17

(7.20.2.1) Facility

MIDLAND, MI

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

90,184.536

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

98,441.102

Row 18

(7.20.2.1) Facility

ORANGE, TX

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

1,942.806

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

2,494.41

Row 19

(7.20.2.1) Facility

PLAQUEMINE, LA

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

18.717

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

19.337

Row 20

(7.20.2.1) Facility

REST OF THE WORLD

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

272,412.902

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

213,940.191

Row 21

(7.20.2.1) Facility

SEADRIFT, TX

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

14,226.594

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

5,725.86

Row 22

(7.20.2.1) Facility

SOUTH CHARLESTON, WV

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

24,869.407

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

34,256.729

Row 23

(7.20.2.1) Facility

ST. CHARLES OPERATIONS, LA

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

23,083.277

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

23,846.96

Row 24

(7.20.2.1) Facility

STADE, DEU

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

910,696.659

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

1,206,368.813

Row 25

(7.20.2.1) Facility

TARRAGONA, ESP

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

113,562.924

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

101,004.243

Row 26

(7.20.2.1) Facility

TERNEUZEN, NLD

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

1,487.243

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

1,487.243

Row 27

(7.20.2.1) Facility

TEXAS CITY, TX

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

215,735.948

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

178,068.913

Row 28

(7.20.2.1) Facility

ZHANGJIAGANG, CHN

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

160,648.929

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

118,093.471

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

Chemicals production activities

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

3,389,413

(7.21.2) Scope 2, market-based (if applicable), metric tons CO₂e

3,058,824.8

(7.21.3) Comment

The majority of Dow's emissions are related to chemical production activities, however, a small percentage is assumed to be related to general facilities management. This amount has been excluded from the numbers presented here.

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**Consolidated accounting group****(7.22.1) Scope 1 emissions (metric tons CO₂e)**

26,630,000

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

3,440,000

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

3,110,000

(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

29.98

(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 2024, combined with Ecoinvent 3.11, Dow's LCA modeling, and supplier-specific PCF data.

Row 2

(7.25.1) Purchased feedstock

Select from:

☒ Propane liquid

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

18.98

(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 2024, combined with Ecoinvent 3.11, Dow's LCA modeling, and supplier-specific PCF data.

Row 3

(7.25.1) Purchased feedstock

Select from:

☒ Naphtha

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

7.14

(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 2024, combined with Ecoinvent 3.11, Dow's LCA modeling, and supplier-specific PCF data.

Row 4

(7.25.1) Purchased feedstock

Select from:

☒ Methanol

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

2.08

(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 2024, combined with Ecoinvent 3.11, Dow's LCA modeling, and supplier-specific PCF data.

Row 5

(7.25.1) Purchased feedstock

Select from:

☒ Natural gas

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

1.7

(7.25.3) Explain calculation methodology

Please see Dow's Scope 3.1 calculation methodology for more information. Dow's purchased feedstock accounting is based on purchased quantities in 2024, combined with Ecoinvent 3.11, 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

1.52

(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 2024, combined with Ecoinvent 3.11, Dow's LCA modeling, and supplier-specific PCF data.

Row 7

(7.25.1) Purchased feedstock

Select from:

☒ Butane

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

1.08

(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 2024, combined with Ecoinvent 3.11, 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

1,544,472

(7.25.1.2) Comment

Approximately 70% of this amount is related to Natural Gas that Dow purchases and resells among tenants in our sites. In Argentina, Dow has extraction and sales of natural gas. Dow also has interests in natural gas extraction in the United States. The content of methane in the natural gas was considered to answer this question.

Nitrous oxide (N2O)

(7.25.1.1) Sales, metric tons

0

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☒ Other, please specify :Diversity of product lines, the integration of our sites, and large number of customers make accurately tracking emissions to the customer level challenging.

(7.27.2) Please explain what would help you overcome these challenges

Dow's data collection for GHG calculation and reporting is typically done at the level of a manufacturing site or plant, with each plant producing multiple products and serving a wide number of customers. These plants are often integrated with other Dow manufacturing processes, facilities and/or sites. Certain product lines may be produced at multiple sites in order to maintain feedstock flexibility for our customers. Dow does maintain information on key products and their emission footprints in manufacturing, however, allocating emissions to individual customers in a more granular manner is complex. The protection of confidential business information also needs to be taken into consideration when disclosing information on a product and customer basis.

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	Select from: ☒ Yes	<i>Dow is in the process of developing capabilities to allocate greenhouse gas emissions for specific products.</i>

(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

	Indicate whether your organization undertook this energy-related activity in the reporting year
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

151,716,667

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

151,716,667.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

5,616,481

(7.30.1.3) MWh from non-renewable sources

3,702,963

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

9,319,444.00

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

125,000

(7.30.1.3) MWh from non-renewable sources

988,889

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

1,113,889.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

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

0.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

5,741,481

(7.30.1.3) MWh from non-renewable sources

156,408,519

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

162,150,000.00

(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:

☒ HHV (higher heating value)

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

0

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

151,711,000

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

5,666.67

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

151,716,666.67

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:

☒ Unable to confirm heating value

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

5,616,481.05

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

3,702,963.39

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

0

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

9,319,444.44

Consumption of purchased or acquired steam

(7.30.3.1) Heating value

Select from:

☒ Unable to confirm heating value

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

125,000

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

988,888.89

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

0

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

1,113,888.89

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:

☒ Unable to confirm heating value

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

0

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

0.00

Total energy consumption**(7.30.3.1) Heating value***Select from:*☒ Unable to confirm heating value**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

5,741,481.05

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

156,402,852.28

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

5,666.67

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

162,150,000.00

(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	<i>Select from:</i> ☒ No
Consumption of fuel for the generation of heat	<i>Select from:</i> ☒ Yes
Consumption of fuel for the generation of steam	<i>Select from:</i> ☒ Yes

	Indicate whether your organization undertakes this fuel application
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) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

(7.30.7.8) Comment

NA

Other biomass

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

(7.30.7.8) Comment

NA

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

(7.30.7.8) Comment

NA

Coal

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

(7.30.7.8) Comment

NA

Oil

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

167,187.5

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

167,187.5

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

0

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

0

(7.30.7.8) Comment

NA

Gas

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

81,430,034.72

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

16,380,989.16

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

10,762,355.74

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

54,286,689.81

(7.30.7.8) Comment

NA

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

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

70,119,444.44

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

39,442,187.5

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

21,912,326.39

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

8,764,930.56

(7.30.7.8) Comment

NA

Total fuel

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

151,716,666.67

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

55,990,364.16

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

32,674,682.13

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

63,051,620.37

(7.30.7.8) 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)

18,348,731

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

8,183,137

(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)

58,971,604

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

58,971,604

(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)

30,811,371

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

29,979,946

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

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

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

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

18,348,730.6

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

8,183,136.74

(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)

2,550,693.36

Heat

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

58,971,603.83

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

58,971,603.83

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

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

37,470,078.13

Steam

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

30,811,371.01

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

29,979,946.01

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

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

16,770,788.2

Cooling

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

0

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

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

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

0

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☒ Argentina

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

202,463.52

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Argentina

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

Select from:

☒ No

(7.30.14.10) Comment

Wind PPA Argentina

Row 2

(7.30.14.1) Country/area

Select from:

☒ Argentina

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

71,396.3

(7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

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

Select from:

☒ Argentina

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

Select from:

☒ No

(7.30.14.10) Comment

Solar PPA Argentina

Row 3

(7.30.14.1) Country/area

Select from:

☒ Belgium

(7.30.14.2) Sourcing method

Select from:

☒ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

417.1

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Belgium

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

Select from:

☒ No

(7.30.14.10) Comment

Solar PPA Belgium

Row 4

(7.30.14.1) Country/area

Select from:

☒ Belgium

(7.30.14.2) Sourcing method

Select from:

☒ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6,697.91

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Belgium

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

Select from:

☒ No

(7.30.14.10) Comment

Wind PPA Belgium

Row 5

(7.30.14.1) Country/area

Select from:

☒ Belgium

(7.30.14.2) Sourcing method

Select from:

☒ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :25%wind, 25%solar, 25%hydro, 25%biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

14,225.07

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Belgium

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

Select from:

☒ No

(7.30.14.10) Comment

Mix PPA Belgium (25% wind, 25% solar, 25% hydro, 25% biomass)

Row 6

(7.30.14.1) Country/area

Select from:

☒ Belgium

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

15,416.73

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Belgium

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

Select from:

☒ No

(7.30.14.10) Comment

Wind Retail Green Belgium

Row 7

(7.30.14.1) Country/area

Select from:

☒ Brazil

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Large hydropower (>25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

525,600.16

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Brazil

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

Select from:

☒ Yes

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

1,954

(7.30.14.10) Comment

Hydropower PPA Brazil

Row 8

(7.30.14.1) Country/area

Select from:

☒ Brazil

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Steam

(7.30.14.4) Low-carbon technology type

Select from:

☒ Sustainable biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

123,677.6

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Brazil

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

Select from:

☒ Yes

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

2014

(7.30.14.10) Comment

Biomass PPA Brazil

Row 9

(7.30.14.1) Country/area

Select from:

☒ Brazil

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

608,959.86

(7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

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

Select from:

☒ Brazil

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

Select from:

☒ Yes

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

2021

(7.30.14.10) Comment

Solar PPA Brazil

Row 10

(7.30.14.1) Country/area

Select from:

☒ Brazil

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

786,038.7

(7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

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

Select from:

☒ Brazil

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

Select from:

☒ Yes

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

2023

(7.30.14.10) Comment

Wind PPA Brazil

Row 11

(7.30.14.1) Country/area

Select from:

☒ Brazil

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :25%wind,25%solar,25%hydro,25%biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

21,414.56

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Brazil

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

Select from:

☒ No

(7.30.14.10) Comment

Mix Retail Green Brazil (25% wind, 25% solar, 25% hydro, 25% biomass)

Row 12

(7.30.14.1) Country/area

Select from:

☒ Canada

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

89,433.04

(7.30.14.6) Tracking instrument used

Select from:

☒ Other, please specify :Alberta off-sets TIER

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

Select from:

☒ Canada

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

Select from:

☒ No

(7.30.14.10) Comment

Wind Alberta RECS

Row 13

(7.30.14.1) Country/area

Select from:

☒ China

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :40% wind, 60% solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

70,090

(7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

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

Select from:

☒ China

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

Select from:

☒ No

(7.30.14.10) Comment

Mix Retail Green China (40% wind, 60% solar)

Row 14

(7.30.14.1) Country/area

Select from:

☒ Germany

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :25% wind, 25% solar, 25% hydro, 25% biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

145.93

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Germany

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

Select from:

☒ No

(7.30.14.10) Comment

Mix PPA Germany (25% wind, 25% solar, 25% hydro, 25% biomass)

Row 15

(7.30.14.1) Country/area

Select from:

☒ Germany

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :25% wind, 25% solar, 25% hydro, 25% biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

397,523

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Germany

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

Select from:

☒ No

(7.30.14.10) Comment

Mix PPA Germany (25% wind, 25% solar, 25% hydro, 25% biomass)

Row 16

(7.30.14.1) Country/area

Select from:

☒ Germany

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

629,016

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Germany

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

Select from:

☒ No

(7.30.14.10) Comment

Wind PPA Germany

Row 17

(7.30.14.1) Country/area

Select from:

☒ Germany

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6,118.15

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

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

Select from:

☒ Germany

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

Select from:

☒ No

(7.30.14.10) Comment

Solar Retail Green Germany

Row 18

(7.30.14.1) Country/area

Select from:

☒ Germany

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :25% wind, 25% solar, 25% hydro, 25% biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1,045,778.12

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Germany

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

Select from:

☒ No

(7.30.14.10) Comment

Mix Retail Green Germany (25% wind, 25% solar, 25% hydro, 25% biomass)

Row 19

(7.30.14.1) Country/area

Select from:

☒ Italy

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :33,3% wind, 33,3% solar, 33,3% hydro

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2,461

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Italy

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

Select from:

☒ No

(7.30.14.10) Comment

Mix Retail Green Italy (33.3% wind, 33.3% solar, 33.3% hydro)

Row 20

(7.30.14.1) Country/area

Select from:

☒ Portugal

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :33,3% wind, 33,3% solar, 33,3% hydro

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

47,939

(7.30.14.6) Tracking instrument used

Select from:

☒ G0

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

Select from:

☒ Portugal

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

Select from:

☒ No

(7.30.14.10) Comment

Mix Retain Green Portugal (33.3% wind, 33.3% solar, 33.3% hydro)

Row 21

(7.30.14.1) Country/area

Select from:

☒ Spain

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

118,549

(7.30.14.6) Tracking instrument used

Select from:

☒ GO

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

Select from:

☒ Spain

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

Select from:

☒ No

(7.30.14.10) Comment

Wind Retail Green Spain

Row 22

(7.30.14.1) Country/area

Select from:

☒ Sweden

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Small hydropower (<25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5,415.53

(7.30.14.6) Tracking instrument used

Select from:

☒ G0

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

Select from:

☒ Sweden

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

Select from:

☒ No

(7.30.14.10) Comment

Hydropower Retail Green Sweden

Row 23

(7.30.14.1) Country/area

Select from:

☒ United States of America

(7.30.14.2) Sourcing method

Select from:

☒ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6,583.76

(7.30.14.6) Tracking instrument used

Select from:

☒ US-REC

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

Select from:

☒ United States of America

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

Select from:

☒ No

(7.30.14.10) Comment

Wind Grid U.S.

Row 24

(7.30.14.1) Country/area

Select from:

☒ United States of America

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9,777.05

(7.30.14.6) Tracking instrument used

Select from:

☒ US-REC

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

Select from:

☒ United States of America

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

Select from:

☒ Yes

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

2011

(7.30.14.10) Comment

Biomass PPA U.S.

Row 25

(7.30.14.1) Country/area

Select from:

☒ United States of America

(7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

891,305

(7.30.14.6) Tracking instrument used

Select from:

☒ US-REC

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

Select from:

☒ United States of America

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

Select from:

☒ No

(7.30.14.10) Comment

Wind PPA U.S.

Row 26

(7.30.14.1) Country/area

Select from:

☒ United States of America

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5,914

(7.30.14.6) Tracking instrument used

Select from:

☒ US-REC

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

Select from:

☒ United States of America

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

Select from:

☒ No

(7.30.14.10) Comment

Solar Retail Green U.S.

Row 27

(7.30.14.1) Country/area

Select from:

☒ United States of America

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

22,409

(7.30.14.6) Tracking instrument used

Select from:

☒ US-REC

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

Select from:

☒ United States of America

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

Select from:

☒ Yes

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

2015

(7.30.14.10) Comment

Wind Retail Green U.S.

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

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

309,455

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

0

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

0

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

0

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

309,455.00

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

5,393.15

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

0

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

0

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

0

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

5,393.15

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

30,105.27

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

0

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

12,446.14

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

0

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

42,551.41

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

1,805,777.28

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

0

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

123,692.55

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

0

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

1,929,469.83

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

153,671.29

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

648,001

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

50,595.8

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

208,475.8

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

1,060,743.89

China

(7.30.16.1) Consumption of purchased electricity (MWh)

254,476.18

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

0

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

100,775.55

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

0

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

355,251.73

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

3,280.6

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

0

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

0

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

0

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

3,280.60

Egypt

(7.30.16.1) Consumption of purchased electricity (MWh)

639.95

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

0

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

0

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

0

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

639.95

France

(7.30.16.1) Consumption of purchased electricity (MWh)

54,062.48

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

0

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

2,857

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

0

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

56,919.48

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

3,593,501.39

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

690,426

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

61,510.54

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

136,714.58

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

4,482,152.51

India

(7.30.16.1) Consumption of purchased electricity (MWh)

16,124.68

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

0

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

66.32

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

0

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

16,191.00

Indonesia

(7.30.16.1) Consumption of purchased electricity (MWh)

3,382.63

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

0

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

0

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

0

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

3,382.63

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

3,300.99

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

0

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

0

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

0

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

3,300.99

Japan

(7.30.16.1) Consumption of purchased electricity (MWh)

63,172.05

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

0

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

4,093.56

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

0

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

67,265.61

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

5,238.94

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

0

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

0

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

0

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

5,238.94

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

32,055.71

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

825,308.42

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

28.3

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

736,742.8

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

1,594,135.23

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

1,138.3

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

0

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

0

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

0

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

1,138.30

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

47,979

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

0

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

16,357.59

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

0

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

64,336.59

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

19,832.08

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

0

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

0

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

0

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

19,832.08

Russian Federation

(7.30.16.1) Consumption of purchased electricity (MWh)

40.64

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

0

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

0

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

0

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

40.64

Singapore

(7.30.16.1) Consumption of purchased electricity (MWh)

15,787.02

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

0

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

12,491.17

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

0

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

28,278.19

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

378,501.48

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

0

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

60,108.27

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

0

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

438,609.75

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

6,304.14

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

0

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

0

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

0

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

6,304.14

Taiwan, China

(7.30.16.1) Consumption of purchased electricity (MWh)

7,774.06

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

0

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

0

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

0

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

7,774.06

Thailand

(7.30.16.1) Consumption of purchased electricity (MWh)

262,022.21

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

0

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

261,325.81

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

0

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

523,348.02

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

4,597.78

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

0

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

0

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

0

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

4,597.78

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

7,857.2

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

0

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

0

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

0

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

7,857.20

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

66,037.74

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

0

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

0

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

0

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

66,037.74

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

2,158,373.44

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

6,019,401.31

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

407,199.62

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

4,962,343.01

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

13,547,317.38

Viet Nam

(7.30.16.1) Consumption of purchased electricity (MWh)

1,394.35

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

0

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

0

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

0

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

1,394.35

(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

5,827,414

(7.31.1.3) Total consumption unit

Select from:

☒ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

14.08

(7.31.1.6) Heating value

Select from:

☒ HHV

(7.31.1.7) Comment

Propane liquid

Row 2

(7.31.1.1) Fuels used as feedstocks

Select from:

☒ Naphtha

(7.31.1.2) Total consumption

3,964,856

(7.31.1.3) Total consumption unit

Select from:

☒ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.12

(7.31.1.6) Heating value

Select from:

☒ HHV

(7.31.1.7) Comment

Naphtha (Fossil)

Row 3

(7.31.1.1) Fuels used as feedstocks

Select from:

☒ Ethane

(7.31.1.2) Total consumption

10,768,301

(7.31.1.3) Total consumption unit

Select from:

☒ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

2.93

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

14.34

(7.31.1.6) Heating value

Select from:

☒ HHV

(7.31.1.7) Comment

Ethane

Row 4

(7.31.1.1) Fuels used as feedstocks

Select from:

☒ Butane

(7.31.1.2) Total consumption

560,196

(7.31.1.3) Total consumption unit

Select from:

☒ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.03

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.67

(7.31.1.6) Heating value

Select from:

☒ HHV

(7.31.1.7) Comment

Butane

Row 5

(7.31.1.1) Fuels used as feedstocks

Select from:

☒ Naphtha

(7.31.1.2) Total consumption

0

(7.31.1.3) Total consumption unit

Select from:

☒ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.12

(7.31.1.6) Heating value

Select from:

☒ HHV

(7.31.1.7) Comment

Naphtha (Bio)

Row 6

(7.31.1.1) Fuels used as feedstocks

Select from:

☒ Naphtha

(7.31.1.2) Total consumption

11,982

(7.31.1.3) Total consumption unit

Select from:

☒ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.12

(7.31.1.6) Heating value

Select from:

☒ HHV

(7.31.1.7) Comment

Naphtha (Circular)

(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

Oil

(7.31.2.1) Percentage of total chemical feedstock (%)

28

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

☒ No change

Natural Gas

(7.31.2.1) Percentage of total chemical feedstock (%)

72

(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

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

☒ No change

Fossil fuel (where coal, gas, oil cannot be distinguished)

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

☒ No change

Unknown source or unable to disaggregate

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

☒ No change

(7.39) Provide details on your organization's chemical products.

Row 1

(7.39.1) Output product

Select from:

☒ High Value Chemicals (Steam cracking)

(7.39.2) Production (metric tons)

14,099,622

(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)

0.15

(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 emission factors, 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 :Valued Chemicals from Hydrogen production
(7.39.2) Production (metric tons)

5,483,186

(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)

0.15

(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 emission factors, 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)

1,863,199

(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 emission factors, 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:

☒ Butadiene (C4 sep.)

(7.39.2) Production (metric tons)

432,840

(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 emission factors, 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:

☒ Polymers**(7.39.2) Production (metric tons)**

11,759,832

(7.39.3) Capacity (metric tons)

12,200,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.17

(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 emission factors, 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:

☒ Specialty chemicals**(7.39.2) Production (metric tons)**

406,142

(7.39.3) Capacity (metric tons)

1,700,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.07

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.05

(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 emission factors, 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:

☒ Other base chemicals

(7.39.2) Production (metric tons)

14,606,037

(7.39.3) Capacity (metric tons)

15,000,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.95

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.66

(7.39.6) Steam intensity (MWh per metric ton of product)

0.27

(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 emission factors, 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, please specify :Other Hydrocarbon Production

(7.39.2) Production (metric tons)

913,551

(7.39.3) Capacity (metric tons)

1,200,000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.33

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.23

(7.39.6) Steam intensity (MWh per metric ton of product)

0.09

(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 emission factors, 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**

0.00069

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

29,740,000

(7.45.3) Metric denominator

Select from:

☒ unit total revenue**(7.45.4) Metric denominator: Unit total**

42,964,000,000

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based**(7.45.6) % change from previous year**

3

(7.45.7) Direction of change

Select from:

☒ Increased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

☒ Change in revenue

(7.45.9) Please explain

Business climate, economic conditions and other factors.

Row 2

(7.45.1) Intensity figure

0.51

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

25,040,000

(7.45.3) Metric denominator

Select from:

☒ metric ton of product

(7.45.4) Metric denominator: Unit total

49,564,409

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

2

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

- ☒ Change in renewable energy consumption
- ☒ Other emissions reduction activities
- ☒ Divestment
- ☒ Change in output

(7.45.9) Please explain

Business climate, economic conditions and other factors.

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

- ☒ Other, please specify :Dow will achieve 1% per year average increase in production index from our most-utilized facilities from the 2015 baseline.

(7.52.2) Metric value

1.16

(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

0.9

(7.52.6) Direction of change

Select from:

- ☒ Increased

(7.52.7) Please explain

The Production Index is a measure of the non-capital capacity increases for existing Dow facilities. Dow will achieve a 1% production growth year-over-year from 2015 (1.00 baseline) to 2025 (1.10 target) without the use of capital from our most-utilized facilities from the 2015 baseline. In 2024, we achieved 1.16, exceeding our target of 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

01/01/2020

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF6)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

(7.53.1.11) End date of base year

12/31/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

28,760,000

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

6,220,000

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

34,980,000.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

15

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

29,733,000.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

26,630,000

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

3,110,000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

29,740,000.000

(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

99.87

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

100% of GHG emissions are covered in this target, thus there 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

3,000,000

(7.54.2.11) Figure or percentage in reporting year

167,000

(7.54.2.12) % of target achieved relative to base year

5.5666666667

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway**(7.54.2.15) Is this target part of an emissions target?**

Moving 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 Transform the Waste 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 3 million metric tons of circular and renewable solutions annually.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

A materials ecosystem is developing around plastic and renewable waste to extend its life cycle and enhance its total value. Through collaboration and a capital-efficient approach, Dow is supporting the materials ecosystem with innovative technologies, business models and infrastructure to extend the useful life of materials and the resources that go into making them. In 2024 the Company saw increased volume in bio-attributed and mechanically recycled materials.

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

1,000

(7.54.2.12) % of target achieved relative to base year

133.3333333333

(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. Approximately 60% 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

84

(7.54.2.12) % of target achieved relative to base year

80.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

R&D Portfolio

(7.54.2.19) Target objective

Advancements in sustainable technology and products are key component of Dow's climate targets. In 2024, >90% 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.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

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

6

(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

Dow has identified six locations where its operations are located in water-stressed watersheds, have local water-quality issues, have competition among local users for water, or have some local knowledge of watershed challenges: • Brazos River, Freeport, Texas • Guadalupe River, Seadrift, Texas • Purchased fresh water, Bahía Blanca, Argentina • Rivers Rhine and Meuse, Terneuzen, the Netherlands • River Weisse Elster and Lake Witznitz (Böhlen site), Dow Central Germany • Purchased freshwater supply sourced from Ebro River diversion, Tarragona, Spain. Accountability for water management begins at the site level where the operating permits exist and is elevated to the board level through its risk management oversight responsibilities and through the Board's Environment, Health, Safety & Technology Committee (EHS&T) Committee, which provides oversight of environmental and climate related matters.

(7.54.2.19) Target objective

Water is Dow's largest dependency on nature. Dow's holistic approach to climate protection, considers both climate change mitigation and adaptation therefore has a focus on water resilience. This target, set in 2015 with an end date of 2025, aims to reduce freshwater intake intensity at key water-stressed sites by 20 percent. The six sites included in this target were defined as part of a robust water stress analysis. Additionally, this target focuses on freshwater as the most precious resource that can be challenged by other key water users including human consumption and nature. This target allows Dow to drive targeted water conservation efforts within Dow's water infrastructure. While being on point for targeting the correct aspects for these basins, the boundaries established in the calculation methodology does include challenging aspects that are tied to context-based water stress such as climate change elevated temperatures and difficult to quantify open channels flows.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Dow is actively working to phase out end-of-life water-intensive assets and implement water-advantaged processes aimed at enhancing water-resiliency. Some actions in 2024 include: • All high-capital investments are required to account for any impacts on water as part of the capital approval process. • The list of projects to achieve Dow's 2025 World-Leading Operations (WLO) freshwater intake intensity goal is reviewed quarterly by the WLO leadership team. For example, Dow is actively engaged in executing adjustments to assets with the planned closure of its propylene oxide plant in Freeport, Texas, by the end of 2025. The unit was nearing the end of its useful life and included water-intensive processes. • Collaboration Work with innovative partners to improve watershed health and support communities facing water challenges. The Harris Expansion Project in Freeport, Texas, aims to enhance water-resilience by increasing river water pumping and storage capacity, mitigating droughts, and improving regional water supply reliability. In Terneuzen, Dow partnered in the STURDI-Water project to create a robust freshwater system for Zeeland, funded with €2.4 million from the Dutch Research Council.

(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

Annual review

(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.

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	13	<i>Numeric input</i>
To be implemented	7	2,186,000
Implementation commenced	6	1,080,000
Implemented	3	464,000
Not to be implemented	2	<i>Numeric input</i>

(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 buildings

☒ Combined heat and power (cogeneration)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

362,000

(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)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

480,000,000

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ >30 years

(7.55.2.9) Comment

Value preservation project. Replaced end-of-life energy assets at site in Plaquemine, Louisiana, with new technologies that provide resilient and reliable steam and power supply to the site while reducing carbon dioxide emissions by >350 kilotons annually and reducing river water usage by 30%.

Row 2

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

☒ Waste reduction

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

60,000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

☒ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1,090,000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

78,700,000

(7.55.2.7) Payback period

Select from:

☒ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Flare Gas Recovery Projects at Sabine River and St. Charles Operations.

Row 3

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Low-carbon electricity mix

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

35,000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

☒ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(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:

☒ 3-5 years

(7.55.2.9) Comment

Sourcing cleaner power to support Dow operations at multiple locations. The estimated annual CO2e savings of 35,000 metric tons are related to Scope 2 (market-based) emissions only. While sourcing cleaner power to support our operations also results in a reduction of Scope 3 category 3 (upstream energy) emissions, that emissions savings is not reflected here.

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

Dow allocates and manages a leveraged capital fund to target GHG reduction projects at sites to aid in meeting established corporate goals.

Row 2

(7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Dow is subject to regulatory requirements at our operating facilities. Maintaining compliance with regulatory requirements and standards is an important driver for potential investments in emission reduction activities.

Row 3

(7.55.3.1) Method

Select from:

☒ Internal price on carbon

(7.55.3.2) Comment

Dow has an internal price on carbon that is used when prioritizing capital projects.

Row 4

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) Comment

Dow strives to manage 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)

PU for Insulated metal panels (IMP)

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Use stage

(7.74.1.8) Functional unit used

1 kg formulated PU insulation product sold for IMP.

(7.74.1.9) Reference product/service or baseline scenario used

Comparison is same thickness mineral wool-based IMP.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.061

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Benefit of PU based IMP is calculated compared to mineral wool-based IMP using annual energy flow reduction with same thickness while PU IMP having lower density than mineral wool IMP. Product benefits is cumulative over 30 years assuming same benefits every year. Heating and cooling days where Dow PU formulations sold used to calculate total benefits.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.49

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, 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

1.7

Row 3

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :Interior Insulation

(7.74.1.4) Description of product(s) or service(s)

ENGAGE for PV Modules

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :A planned benefit reduction strategy was adopted to model the GWP of energy use linearly declining to zero by 2050 and a 5% per year social value reduction.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Use stage

(7.74.1.8) Functional unit used

1 kg ENGAGE used in PV units

(7.74.1.9) Reference product/service or baseline scenario used

Comparison is against the next best available material for the film.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

2.8

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Benefit of ENGAGE pellets for ENLIGHT film vs. ethylene-vinyl acetate (EVA) film for solar PV panels. This increased the lifetime and efficiency of the panel. It is over a 30-year time horizon.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.42

Row 4

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :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

0.2

Row 5

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ Other, please specify :Taxonomy used is based off the avoided emissions, see "Methodology used to calculate avoided emissions" for more information.

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :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

24.07

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ No

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)

476,518.64

(8.2.2) Volume type

Select all that apply

- ☒ Produced
- ☒ Sourced

(8.2.3) Produced volume (metric tons)

153,407.9

(8.2.4) Sourced volume (metric tons)

323,111.04

(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 7 years, including 2024, 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)**

153,407.9

(8.3.9) % area third-party certified

49.71

(8.3.10) Third-party certification scheme

Select all that apply

☒ FSC Forest Management certification

(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

Select from:

☒ Some of the land we own, manage and/or control is not used for production

(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.

Row 1

(8.4.1.1) Country/area

Select from:

☒ Brazil

(8.4.1.2) Type of control

Select from:

☒ Own land

(8.4.1.3) Land type

Select from:

☒ Other land type, please specify :Land with eucalyptus plantations and no exploration at the moment.

(8.4.1.4) Area (hectares)

2,468.8

(8.4.1.5) % covered by natural forests and other natural ecosystems

33

(8.4.1.6) Please explain

Dow has farms in the State of Minas Gerais and the State of Pará, located in the Atlantic Forest biome and the Amazon biome, respectively. These farms, totaling an area of 2468.8 acres, were not used for timber exploration or other economic activities in 2024. These farms have some remaining eucalyptus planting areas and areas of natural ecosystems that make up 33% of the total area.

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

☒ Brazil**(8.5.2) First level administrative division**

Select from:

☒ States/equivalent jurisdictions**(8.5.3) Specify the states or equivalent jurisdictions**

In Brazil, Dow uses internally produced (32% of total consumption) and externally sourced (68% of consumption) charcoal and woodchips to produce silicon metal, which is later used in silicone production. Currently, Dow's timber products are 49.71% 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)

323,111.04

(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 (32% of total consumption) and externally sourced (68% of consumption) charcoal and woodchips to produce silicon metal, subsequently used in silicone production. In 2024, Dow timber products were 49.71% 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 it 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?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

☒ Yes, we have a no-conversion target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

☒ Organization-wide (including suppliers)

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☒ Yes, we have other targets related to this commodity

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

Since 2018, Dow has audited all suppliers of wood used in production processes at our silicon metal facilities to prevent any illegal deforestation. In 2024, 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) Cutoff date

Select from:

☒ 2018

(8.7.1.4) Geographic scope of cutoff date

Select from:

☒ Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:

☒ Region-wide agreement/recommendation

(8.7.1.6) 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 our silicon metal facilities to prevent any illegal deforestation. In 2024, 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) Cutoff date

Select from:

☒ 2018

(8.7.1.4) Geographic scope of cutoff date

Select from:

☒ Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:

☒ Region-wide agreement/recommendation

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

☒ 2018

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

☒ Target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

☒ Yes, this target contributes to our no-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

12/31/2023

(8.7.2.9) End date of base year

12/31/2023

(8.7.2.10) Base year figure

100

(8.7.2.11) End date of target

12/31/2024

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

(8.7.2.14) Target status in reporting year

Select from:

☒ Achieved and maintained**(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target**

Select all that apply

☒ Sustainable Development Goals**(8.7.2.17) Explain target coverage and identify any exclusions**

Dow owns a total of 45,000 hectares 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 Imaflores annually ever since.

Timber products**(8.7.2.1) Target reference number**

Select from:

☒ Target 2**(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7**

Select from:

☒ Yes, this target contributes to our no-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

49.71

(8.7.2.14) Target status in reporting year

Select from:

☒ Underway

(8.7.2.15) % of target achieved relative to base year

49.71

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

Dow 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 2024, 42% of timber products harvested and purchased at our Pará location was FSC certified, and 53% of our Minas Gerais consumption was certified, resulting in an overall FSC certification rate of 49.71%.

(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

49.71

(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

49.71

(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 (35%). 100% of Dow suppliers are audited by our technical team. 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.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 2024, Dow timber products were 49.71% 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

32

(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

68

(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	Certification details are available for the volumes sold to any requesting CDP Supply Chain members
Timber products	Select from: ☒ Yes	Select from: ☒ Yes

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

	GHG emissions reductions and removals from land use management and land use change calculated	Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change	Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land
Timber products	<i>Select from:</i> ☒ No, but plan to do so in the next two years	<i>Select from:</i> ☒ Other, please specify :Plan to in the next two years.	<i>Plan to in the next two years.</i>

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

(8.14.1) Assess legal compliance with forest regulations

Select from:

- ☒ Yes, from both suppliers and owned/managed/controlled land

(8.14.2) Aspects of legislation considered

Select all that apply

- ☒ Labor rights
☒ Land use rights
☒ Third parties' rights
☒ Environmental protection
☒ Human rights protected under international law
☒ Tax, anti-corruption, trade and customs regulations
☒ Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting
☒ The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

(8.14.3) Procedure to ensure legal compliance

Select all that apply

- ☒ Certification
☒ First party audits
☒ Ground-based monitoring
☒ Remote sensing or other geospatial monitoring
☒ Third party audits

(8.14.4) Indicate if you collect data regarding compliance with the Brazilian Forest Code

Select from:

- ☒ Yes

(8.14.5) Please explain

Dow'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 | ☒ Opportunity for increased |
| ☒ Risk of biodiversity loss restore natural ecosystems | ☒ Opportunity to protect and |
| ☒ Risk of human rights issues forests/land degradation, or conversion of other natural ecosystems | ☒ Risk of deforestation, |

- ☒ Risk of supplier non-compliance in area
- ☒ Supply of commodities strategically important

(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 a payment contract for environmental services was signed with the owner.

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

Row 1

(8.15.2.1) Landscape/jurisdiction ID

Select from:

- ☒ LJ1

(8.15.2.2) Name of initiative

Amazon biome in Para

(8.15.2.3) Country/area

Select from:

- ☒ Brazil

(8.15.2.4) Name of landscape or jurisdiction area

(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:

☒ Yes

(8.15.2.7) Area covered by the initiative (ha)

38,000

(8.15.2.8) Type of engagement

Select all that apply

- ☒ Convener: Leads or facilitates the design, set-up, and high-level management of the initiative
- ☒ Partner: Shares responsibility with other stakeholders to manage and implement actions.
- ☒ Funder: Provides full or partial financial resources
- ☒ Other, please specify :Supporter: Implement activities to support at least one goal

(8.15.2.9) Engagement start year

2020

(8.15.2.10) Engagement end year

Select from:

☒ Not defined

(8.15.2.11) Estimated investment over the project period

320,000

(8.15.2.12) Landscape goals supported by engagement

Environmental

- ☒ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate
- ☒ Biodiversity protected and/or restored
- ☒ Decreased ecosystem degradation rate
- ☒ Ecosystem services maintained and/or enhanced
- ☒ Natural ecosystems conserved and/or restored

Social

- ☒ Income diversification amongst producers in area
- ☒ Improved business models that enable inclusion (including smallholders)
- ☒ Improved capacity for community engagement in multi-stakeholder processes
- ☒ Implementation of livelihood activities/practices that reduce pressure on forests
- ☒ Improved standard of living, especially for vulnerable and/or marginalized groups
- ☒ Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative

Production

- ☒ Sustainability of other natural resource-based production sectors promoted to and recognized by relevant stakeholders (e.g. mining, natural forest management and non-extractive uses)
- ☒ Uptake of regenerative agriculture (e.g., agroforestry) practices

(8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- ☒ Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- ☒ Help establish a transparent governance platform responsible for managing the initiative and its activities with clear roles, responsibilities and balanced decision-making
- ☒ Share spatial data and land management plans with other stakeholders in the landscape/jurisdiction

Build community and multi-stakeholder capacities

- ☒ Communicate externally the business case for investing in landscapes/jurisdiction
- ☒ Engage stakeholders on importance of conservation, restoration and/or rehabilitation
- ☒ Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)

Support and incentivize sustainable production and community land use practices

- ☒ Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)

(8.15.2.14) Type of partners engaged in the initiative design and implementation

Select all that apply

- ☒ Sub-national government
- ☒ Local communities
- ☒ NGO and/or civil society
- ☒ Producers
- ☒ Other, please specify :International companies, Direct suppliers, indirect suppliers, international companies, local producers/smallholder, international civil society organization (s)

(8.15.2.15) Description of engagement

In 2021, Dow launched Project Yba in Brazil with an investment of 200K from Dow's Business Impact Fund. In 2022, an additional 90K was invested in the same project with the objective of generating social development through the forest preservation in the Amazon biome in Brazil, near Dows Breu Branco operations in Pará. In collaboration with the Peabiru Institute (local NGO), this project mapped the species with commercial potential in 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.

(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☒ Yes, progress is collectively monitored using a shared external framework, please specify :Extra income generation to the vilage

(8.15.2.17) State the achievements of your engagement so far and how progress is monitored

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 continuing to support biodiversity through pollination. The Ybá Project was supported by the Business Impact Fund 2024, where Dow continues to progressively evolve the project. In 2025, Dow is partnering with Univar Solutions to provide financial support for the Ybá Project.

(8.15.2.18) Claims made

Select from:

☒ No, we are not making any claims, and we do not plan to within the next two years

Row 2

(8.15.2.1) Landscape/jurisdiction ID

Select from:

☒ LJ2

(8.15.2.2) Name of initiative

Atlantic Forest in Minas Gerais

(8.15.2.3) Country/area

Select from:

☒ Brazil

(8.15.2.4) Name of landscape or jurisdiction area

Atlantic Forest in Minas Gerais

(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:

☒ Yes

(8.15.2.7) Area covered by the initiative (ha)

32

(8.15.2.8) Type of engagement

Select all that apply

- ☒ Convener: Leads or facilitates the design, set-up, and high-level management of the initiative
- ☒ Partner: Shares responsibility with other stakeholders to manage and implement actions.
- ☒ Other, please specify :Supporter: Implement activities to support at least one goal

(8.15.2.9) Engagement start year

2021

(8.15.2.10) Engagement end year

Select from:

☒ Not defined

(8.15.2.11) Estimated investment over the project period

300,000

(8.15.2.12) Landscape goals supported by engagement

Environmental

- ☒ Decreased ecosystem degradation rate
- ☒ Forest fires monitored and prevented
- ☒ Biodiversity protected and/or restored
- ☒ Increased and/or maintained protected areas
- ☒ Natural ecosystems conserved and/or restored
- ☒ Ecosystem services maintained and/or enhanced
- ☒ Payments for Ecosystem Services (PES) scheme in place
- ☒ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate
- ☒ Adequate water availability, water quality or access to WASH (Water, Sanitation and Hygiene) services

Governance

- ☒ Governance forums that represent all relevant stakeholders in place and maintained

- ☒ Promotion of transparency, participation, inclusion, and coordination in landscape policy, planning, and management

Social

- ☒ Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative
- ☒ Implementation of livelihood activities/practices that reduce pressure on forests
- ☒ Improved business models that enable inclusion (including smallholders)
- ☒ Improved capacity for community engagement in multi-stakeholder processes
- ☒ Income diversification amongst producers in area

Production

- ☒ Improved and/or maintained soil health
- ☒ Increased uptake of certification

(8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- ☒ Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- ☒ Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation
- ☒ Collaborate on landscape sustainability assessments through participatory mapping
- ☒ Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes
- ☒ Share spatial data and land management plans with other stakeholders in the landscape/jurisdiction

Build community and multi-stakeholder capacities

- ☒ Communicate externally the business case for investing in landscapes/jurisdiction
- ☒ Engage stakeholders on importance of conservation, restoration and/or rehabilitation

Enhance government and capacity

- ☒ Support local governments (or equivalent) to enhance landscape governance structure, and provide them with resources to develop and implement sustainable landscape policies and/or management plan

Support and incentivize sustainable production and community land use practices

- ☒ Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)
- ☒ Collaborate on integrated watershed management and remediation activities
- ☒ Support Indigenous peoples and local communities to clarify and secure land tenure rights

Other

- ☒ Other, please specify :Collaborate on landscape sustainability assessments through participatory mapping

(8.15.2.14) Type of partners engaged in the initiative design and implementation

Select all that apply

☒ Producers☒ Other, please specify**:International civil society organization(s) Local forest/rural associations smallholder National/local company(ies) Academics/ researchers**☒ Local communities☒ Indigenous peoples☒ Sub-national government☒ NGO and/or civil society**(8.15.2.15) Description of engagement**

In 2022, Dow launched the project “Reforestation, Carbon Capture and Social Development on the Atlantic Forest” receiving an investment of \$300K USD. The goal of the project is to develop a new business model for carbon capture projects that address climate change, conserve biodiversity and support local communities and smallholders. The activities will be carried out on private properties located in the Mantiqueira region. In exchange, the owners of such private properties shall receive Payment for Environmental Services (PES) in cash payments and inputs as appropriate incentives for them to regenerate and/or restore their degraded lands, in compliance with Brazilian Environmental laws and rules in force, especially Law 14.119/21. The Carbon Project conducted by TNC aims to generate Carbon Credits or Verified Carbon Unit (VCUs), as referred to by the Verified Carbon Standard (VCS). This 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.

(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☒ Yes, progress is collectively monitored using a shared external framework, please specify :Project Mantiqueira as specified by The Nature Conservancy

(8.15.2.17) State the achievements of your engagement so far and how progress is monitored

Progress is collectively monitored using a shared external framework in collaboration with The Nature Conservancy. Achievements are tracked on a regular basis and include the following: H2/2022: Project proposal, engage TNC, grant budget, delimitate area of impact – accomplished. Q1/23: Assessment and qualification of prospected areas; conduct a carbon project eligibility assessment with social and biodiversity measurement. Q2/23: Structuring the Project through: Summary description of the basic social parameters: main settlements, land use and economic activities, historical conditions, socio-cultural information. Mapping the project zone: boundaries, location of communities, specify high conservation value areas, areas where offsite biodiversity impacts are predicted. Q3/23 to Q1/24: Landowners engagement; introduction of the program to rural landowners, including areas with Free Prior Informed Consent (FPIC), sign contracts, establish carbon project design, develop financial and operational agreements, work with municipalities to further support the engagement of landowners. Q2/24 and beyond: Implement Forest restoration by isolation and conduction of natural regeneration in 32 hectares. In the Q1/25 the project was registered with VERRA.

(8.15.2.18) Claims made

Select from:

☒ No, we are not making any claims, and we do not plan to within the next two years

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

Row 1

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☒ LJ1

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☒ Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

(8.15.3.3) Commodity

Select from:

☒ Timber products

(8.15.3.4) % of disclosure volume from this landscape/jurisdiction

44

Row 2

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☒ LJ2

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☒ Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

(8.15.3.3) Commodity

Select from:

☒ Timber products

(8.15.3.4) % of disclosure volume from this landscape/jurisdiction

(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

Select all that apply

- | | |
|---|--|
| ☒ Disaster risk reduction sequestration | ☒ Increase in carbon |
| ☒ Improvement to soil health ecosystem(s) | ☒ Restoration of natural |
| ☒ Reduction of GHG emissions availability and quality | ☒ Improvement of water |
| ☒ Reduce/halt biodiversity loss ecosystem integrity | ☒ Net gain in biodiversity and |
| ☒ Contribution to Net Zero goals sustainable livelihoods | ☒ Creation of green jobs and |
| ☒ 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 continuing to support biodiversity through pollination. The Ybá Project was supported by the Business Impact Fund 2024, where Dow continues to progressively invest in the project. In 2025, Dow is partnering with Univar Solutions to provide financial support for the Ybá Project.

(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)

320,000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- | | |
|--|--|
| ☒ Improvement to soil health sustainable livelihoods | ☒ Creation of green jobs and |
| ☒ Reduce/halt biodiversity loss living, especially for vulnerable and/or marginalized groups | ☒ Improvement of standard of |
| ☒ Contribution to Net Zero goals | |
| ☒ Restoration of natural ecosystem(s) | |
| ☒ Net gain in biodiversity and ecosystem integrity | |

(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 continued to support biodiversity through pollination. The Ybá Project was supported by the Business Impact Fund 2024, where Dow continues to progressively invest in the project. In 2025, Dow is partnering with Univar Solutions to provide financial support for the Ybá Project.

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

Select all that apply

- | | |
|--|--|
| ☒ Carbon credits gained ecosystem(s) | ☒ Restoration of natural |
| ☒ Disaster risk reduction availability and quality | ☒ Improvement of water |

- | | |
|--|--|
| ☒ Improvement to soil health ecosystem integrity | ☒ Net gain in biodiversity and |
| ☒ Reduce/halt biodiversity loss sustainable livelihoods | ☒ Creation of green jobs and |
| ☒ Increase in carbon sequestration living, especially for vulnerable and/or marginalized groups | ☒ Improvement of standard of |
| ☒ 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 and beyond: 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

*Utilizing an internal data reporting and repository system, Dow collects and reports water withdrawals for all sites annually and for key water-stressed sites monthly. The method varies by site and source ranging from direct measurement via a meter, to calculations (ex. run hours * pump curve), estimates (ex. rainwater), or reliance on third-party invoices.*

(9.2.4) Please explain

*Dow accounts for water volumes by source at a facility and site level using an internal global database. Each facility/site is required to develop a water accounting methodology that complies with the reporting requirements outlined in Dow's water standard. Training protocols for data entry are done via internal training modules at the global level and by in-person training at the site/facility. Water withdrawal data by volume varies in precision. It is metered, calculated (ex. pump flow*running hours) or estimated (ex. cooling tower make-up water based on original engineering design). For certain locations, the data is supplied by a third party. 100% of Dow's production sites are monitored for total volumes of water withdrawals. Water data is reported annually for non-key sites and monthly for key sites. Per the standard, the frequency in which water data is collected is annually for non-key sites and monthly for key sites. Key water-stressed site data is verified quarterly.*

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

*Utilizing an internal data reporting and repository system, Dow collects and reports water withdrawals by source for all sites annually and for key water-stressed sites monthly. Each withdrawal source is an individual measurement entry within the reporting system. The method varies by site and source ranging from direct measurement via a meter, to calculations (ex. run hours * pump curve), estimates (ex. rainwater), or reliance on third-party invoices.*

(9.2.4) Please explain

*Dow accounts for water volumes at a facility and site level using an internal global database that follows Dow's internal reporting standard. Each facility/site is required to develop a water accounting methodology that complies with the reporting requirements outlined in this standard. Training protocols for data entry are done via internal training modules at the global level and by in-person training at the site/facility. Water withdrawal data by volume varies in precision. It is metered, calculated (ex. pump flow*running hours) or estimated (ex. cooling tower make-up water based on original engineering design). For certain locations, the data is supplied by a third party. 100% of Dow's production sites are monitored for total volumes of water withdrawals. Per the standard, the frequency in which water data is collected is annually for non-key sites and monthly for key sites. Key water-stressed site data is verified quarterly.*

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Daily

(9.2.3) Method of measurement

100% of Dow production sites monitor water withdrawal quality using total dissolved solids (TDS) as one of the key parameters and abide by guidance documents that specify the analytical methodology used for analysis. The frequency will vary depending on the source's stability with respect to TDS. At a minimum, frequency of measurement is done on a yearly basis. The classification of water quality uses the 1,000 mg/l limit following the guidance of the Global Reporting Initiative (GRI) Standard.

(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 volumes at a facility and site level within an internal data reporting and repository system which follows an internal reporting standard. Each facility and site develop a water accounting procedure to align with the global methodology that complies with Dow's standard and incorporates planned preventative maintenance of associated instrumentation. Training protocols for data entry are done via internal training modules at the global level and by in-person training at the site/facility. Water discharges by volume vary in precision. Volumes are metered, calculated (pump flow * running hours), estimated (avg rain * surface area) or supplied by a third party. Measurement frequency is continuous or daily for treated wastewater; for non-treated water, such as rainwater, is yearly. The frequency of reporting is annually. The total water discharge volume methodology accounts for greater than 99.5% of total water withdrawal. Thus, Dow qualifies this as 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 volumes by destination (surface water; seawater; third-party water; groundwater) at a facility and site level within an internal reporting system following an internal standard and accounting methodology. Training protocols for data entry are done via internal training modules at the global level and by in-person training at the site/facility. Water discharges by volume and destination vary in precision. It is metered, calculated (pump flow running hours), or estimated (avg rain*surface area). Measurements are continuous or daily for treated wastewater, and frequency for non-treated water such as rainwater can be yearly. Dow's INtersections Progress Report includes, for all production sites, the total water discharges volumes by destination that originate from Dow's or third-party wastewater treatment assets. Dow is committed to reducing water emissions. The non-treated water accounts for sites that represent greater than 99.5% of water withdrawals.*

Water discharges – volumes by treatment method**(9.2.1) % of sites/facilities/operations**

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Global reporting by treatment level was completed for greater than 99.5% of water withdrawal and a detailed record of the discharge treatment level and methods is kept at a site level for all sites. 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

100% of Dow's operational sites are monitored for water discharge and this is considered part of the usual facility management for its sites. The global reporting was recorded for greater than 99.5% of water withdrawal. Each facility/site is required to develop a water accounting methodology that complies with the reporting requirements outlined in Dow's internal reporting standard. Training protocols for data entry are done via internal training modules at the global level and by in-person training at the site/facility. Discharges that require treatment are treated to secondary level or tertiary level, depending on the operations of the site, by Dow or a third party. Dow is committed to reducing water emissions by ensuring the quality and quantity of discharged water complies with standards and regulations, taking watershed health into account.

Water discharge quality – by standard effluent parameters**(9.2.1) % of sites/facilities/operations**

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

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. All of Dow's manufacturing sites are routinely monitored on a monthly, weekly, or continuous basis using standard effluent quality parameters. Depending on the site's specific chemical processes, additional monitoring beyond regulatory requirements may also be conducted.

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

These parameters are monitored daily or monthly depending on the parameter and as specified within the sites water management standard and discharge permit. Dow is committed to reducing water emissions. For this, Dow is required to ensure that quality and quantity of discharged water complies with standards and regulations and watershed health.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously**(9.2.3) Method of measurement**

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

Dow monitors this parameter at 100% of material sites (i.e., all sites with discharges of cooling water), or slightly lesser coverage if all (including non-relevant) sites are considered. For example, certain sites send water to a third party for treatment where temperature may not be a relevant parameter to monitor.

Water consumption – total volume**(9.2.1) % of sites/facilities/operations**

Select from:

☒ 100%**(9.2.2) Frequency of measurement**

Select from:

☒ 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

In 2024, Dow calculated the water consumption associated with water losses. This includes evaporative losses, water leaving with products and other non-material losses such as waste disposal. The results indicated that, on average, Dow globally consumes 4% of total water withdrawn at all sites including key water-stressed sites. This approach is preferred as the simple equation of water consumption less water withdrawal equals water discharge is not representative due to the aggregation of measurement uncertainties of water withdrawals and water discharges and unallocated water inflows/outflows in open conveyance systems. The results are as expected since most of Dow's water consumption is associated with cooling activities. In some cases, those cooling activities are performed using one-pass cooling, which has limited losses associated with it.

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 recycled/reused related flows at a facility and site level within an internal global data repository following an internal reporting standard. Each facility/site is required to develop a water accounting methodology that complies with this standard. Dow's water stewardship program incentivizes, where feasible, water recycling and reuse.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ 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 EHS&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 quarterly by Dow's Executive Sustainability Team, which is accountable to Dow's Executive Leadership Team. The audit frequency is set by the Environmental Health

Safety & Sustainability (EHS&S) department with a maximum interval between EHS&S integrated audits of five years.

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

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

2,832,187

(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:

☒ Increase/decrease 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:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Dow defines changes below 15% as “about the same,” 15%- 30% as “higher or lower” and greater than 30% as “much higher or lower.” In 2024, water withdrawal was about the same (2% less). 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, 2024 remained a challenging year based on environmental conditions. 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/year)

2,892,380

(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:

☒ Increase/decrease 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:

☒ Increase/decrease in business activity**(9.2.2.6) Please explain**

Dow defines changes below 15% as “about the same,” 15%- 30% as “higher or lower” and greater than 30% as “much higher or lower.” In 2024, 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/year)**

113,287

(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:

☒ Increase/decrease 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:

☒ Increase/decrease in business activity**(9.2.2.6) Please explain**

Dow defines changes below 15% as “about the same,” 15%- 30% as “higher or lower” and greater than 30% as “much higher or lower.” In 2024, Dow conducted its annual water consumption accounting assessment. This assessment involves accounting for water losses associated with evaporative losses, water leaving with products and other process activities at representative and critical water sites. The results of the assessment indicated that on average, Dow consumes 4% of total water withdrawn. Dow uses this 4% as a generally accepted estimate to calculate total water consumption for all sites. This approach is preferred as the simple equation of water consumption minus water withdrawal equals water discharge is not representative due to the aggregation of measurement uncertainties of water withdrawals and water discharges and unallocated water inflows/outflows in open conveyance systems. For example, Freeport’s water consumption is mainly tied to cooling activities like other Dow sites. Dow uses both seawater and freshwater to perform cooling activities. Cooling activities are performed using both one-pass cooling and cooling towers. There is inherent large variability within these sites water accounting due to the large volume of open reservoirs and conveyance systems. It also supplies water to third-party tenants. 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.

(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)**

1,311,405

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ About the same**(9.2.4.4) Primary reason for comparison with previous reporting year**

Select from:

☒ Increase/decrease in business activity

(9.2.4.5) Five-year forecast

Select from:

☒ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

46.30

(9.2.4.8) Identification tool

Select all that apply

☒ WRI Aqueduct

☒ WWF Water Risk Filter

(9.2.4.9) Please explain

Dow completes a global water risk screening of all sites using the most up-to-date World Resource Institute (WRI) Aqueduct tool and WWF Water Risk Filter every three years. Aqueduct 4.0 is the latest iteration of WRI's water risk framework designed to translate complex hydrological data into intuitive indicators of water related risk. This dataset has curated 13 water risk indicators for quantity, quality and reputational concerns into a comprehensive framework. For 5 of the 13 indicators, a global hydrological model called PCR-GLOBWB 2 has been used to generate novel datasets on sub-basin water supply. The PCR-GLOBWB 2 model is also used to project future sub-basin water conditions using CMIP6 climate forcings. The projections center around three periods (2030, 2050, and 2080) under three future scenarios (business-as-usual SSP 3 RCP 7.0, optimistic SSP 1 RCP 2.6, and pessimistic SSP 5 RCP 8.5). Water stress evaluations are also performed if a site has experienced water quality and/or quantity stress or anticipates growth that could impact freshwater quantity or quality needs. Dow has defined six priority sites tied to water stress from meeting the following criteria - the site pulls a significant amount of water; the site manufactures a significant amount of product volume, and the site leadership confirms the level of water stress. Total water withdrawal at Dow's key water-stressed sites (KWSS) remained about the same in 2024 (-8%). Dow defines changes below 15% as "about the same," 15%-30% as "higher or lower" and greater than 30% as "much higher or lower." Future trends: In the short-term, we expect reduction in freshwater withdrawals from one of the six KWSS, Freeport site tied to the shut-down of PO at the end of 2025 (water intensive process) and start-up of processes that use less water. Long-term changes in process technologies (ex. associated with meeting Dow's decarbonizing goals), product mix and water resilience activities are currently actively being pursued which makes projections difficult to confirm.

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

1,574,092

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawal from surface water is about the same as previous years (4%). Dow defines changes below 15% as “about the same,” 15%- 30% as “higher or lower” and greater than 30% as “much higher or lower.” Water withdrawal at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. In the future, Dow expects no significant changes in the volumes of freshwater withdrawn. Although water withdrawals/consumption efforts are actively pursued, 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.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

1,096,567

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

In 2024, Seawater withdrawal was about the same (-8%). Seawater is used for cooling activities in one-pass cooling by five different facilities across Dow’s global assets, of which, four are major facilities. Seawater

withdrawal represents roughly 40% of Dow's total water withdrawal. Water withdrawal at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." In the future, Dow expects no significant changes in the volumes of brackish water withdrawn.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

31,682

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawal from groundwater is about the same as previous years (-8%). Water withdrawal at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." In the future, Dow expects no significant changes in the volumes of groundwater withdrawn.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Dow's limited use of groundwater does not pull from any non-renewable source.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

195

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Produced water is associated with processing within the silicones business. The amount was higher this year. The primary reason for the increase is tied to the production/ product mix within that business. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." Produced water was higher than previous years (20%). In the future, Dow expects no significant changes in the volumes of produced water withdrawn.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

129,651

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.7.5) Please explain

Water withdrawal from third-party sources represents 5% of Dow's total water withdrawal. The amount of water withdrawal from third-party sources is lower than last year (-16%). Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." The primary reason for a decrease in third-party water is associated with the Freeport site. In 2024, the Brazos River flow was improved

compared to 2023 minimizing the required third-party water as an alternate water source. In turn, a higher flow within the river also improves the water quality, improving overall water efficiency. In the future, Dow expects no significant changes in the volumes of third-party water withdrawn.

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters/year)

1,306,262

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Water discharge to fresh surface water is about the same as previous years (6%). Water discharge at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." In the future, Dow expects no significant changes in the volumes of freshwater discharged.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters/year)

1,332,563

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity**(9.2.8.5) Please explain**

Water discharge to brackish surface water/seawater is about the same as previous years (-8%). Water discharge at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Dow defines changes below 15% as “about the same,” 15%- 30% as “higher or lower” and greater than 30% as “much higher or lower.” In the future, Dow expects no significant changes in the volumes of brackish water discharged.

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/year)**

253,555

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ About the same**(9.2.8.4) Primary reason for comparison with previous reporting year**

Select from:

☒ Increase/decrease in business activity**(9.2.8.5) Please explain**

Water discharge to third-party is about the same as in previous years (8%). Water discharge at manufacturing facilities is tied to environmental conditions, production levels (business activity), shutdowns and efforts of water conservation. Dow defines changes below 15% as “about the same,” 15%- 30% as “higher or lower” and greater

than 30% as “much higher or lower.” In the future, Dow expects no significant changes in the volumes of third-party water discharged.

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

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

(9.2.9.2) Volume (megaliters/year)

20,855

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 1-10

(9.2.9.6) Please explain

One percent of Dow’s wastewater has been treated using a tertiary level of treatment. The percentage selected reflects the total volume of water treated to third level compared to the total water discharged across all sites. The estimate on treatment level represents greater than 99.5% of water withdrawal. In the case of tertiary treatment, the site’s wastewater treatment includes a biological wastewater treatment with additional purification for the removal of parameters such as total suspended solids via tertiary treatment wetlands or UF/RO to allow for treated water to be recycled back to the process. Please also note that where secondary treatment is not effective, many of our sites apply a pre-treatment ahead of secondary. For this disclosure, those sites have still been characterized within the secondary treatment level. Dow complies with all relevant regulatory standards and emission limit values as defined by the local authorities based on local law and prescribed in discharge permits. All Dow locations are required to develop a program that is consistent with the principles of Responsible Care®, company goals, required external management systems, ISO-14001 as applicable and comply with local applicable environmental licenses and permits. Dow defines changes below 15% as “about the same,” 15%-30% as “higher or lower” and greater than 30% as “much higher or lower.” Compared to 2023 the volume in 2024 is about the same (-4%). For comparability, the volume for 2023 was updated to reflect identified data error corrections that are immaterial to this report. Note that certain sites, such as Seadrift, do use treatment wetlands that are classified as tertiary treatment as per the operating permit and reported as tertiary treatment within this

report. Any water discharge by a Dow facility ensures it meets the appropriate level of compliance defining the quality of that water. In the future, Dow expects no significant changes in the volumes of treated wastewater.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

(9.2.9.2) Volume (megaliters/year)

142,757

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 1-10

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. Most of Dow's secondary wastewater treatment facilities aim to remove organic substances via biological treatment including aeration tanks, secondary clarifiers or in some cases membranes. Dow complies with all relevant regulatory standards and emission limit values as defined by the local authorities based on local law and prescribed in discharge permits. The quality of effluent discharge for each facility is managed by local regulations for each watershed, which typically includes the profile of the receiving waterbody. All Dow locations are required to develop a program that is consistent with the principles of Responsible Care®, company goals, required external management systems, ISO-14001 as applicable and comply with local applicable environmental licenses and permits. The estimate on treatment level represents greater than 99.5% of water withdrawal. Dow defines changes below 15% as "about the same," 15%-30% as "higher or lower" and greater than 30% as "much higher or lower." The secondary treatment reported value includes wastewater treated by Dow's owned wastewater treatment plants as well as wastewater that is treated by a third party. It is about the same as 2023 (8%). CDP request volumes of discharge that is transferred to a third party without treatment. Water sent and used by a third party is reported as the total for third party without treatment. It is assumed wastewater treated by a third party applies secondary treatment and complies with regulations. For comparability, 2023 was updated to reflect identified data error corrections that are immaterial to this report. Certain facilities do send wastewater to an advanced pre-treatment prior to secondary. In this case, this would still be classified as secondary. In the future, Dow expects no significant changes in the volumes of treated wastewater.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant**(9.2.9.2) Volume (megaliters/year)**

16,302

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ About the same**(9.2.9.4) Primary reason for comparison with previous reporting year**

Select from:

☒ Increase/decrease in business activity**(9.2.9.5) % of your sites/facilities/operations this volume applies to**

Select from:

☒ 1-10**(9.2.9.6) Please explain**

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. Primary wastewater treatment is typically physical (ex. aims removal of solid substances via solid sand filter or chemical (ex. pH neutralization) e.g. at our Boehlen site in Germany where rainwater is filtered via sand filtration prior to discharge). Primary treatment volumes were about the same in 2024 versus 2023 (9%). Note that most primary treatment water discharge includes rainwater, which will vary year to year, from location to location. Any water discharge by a Dow facility ensures it meets the appropriate level of regulatory compliance defining the quality of that water. In the future, Dow expects no significant changes in the volumes of primary treated wastewater. The volumes may vary based on product mix, environmental conditions (ex. variation between years in amount of rainwater or cooling tower blowdown tied to incoming water quality) and regulatory changes in discharge limits.

Discharge to the natural environment without treatment**(9.2.9.1) Relevance of treatment level to discharge**

Select from:

☒ Relevant**(9.2.9.2) Volume (megaliters/year)**

2,478,959

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 91-99

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. Rational for Discharge Without Treatment- Some sites can discharge part of or all their water directly into the natural environment. This concerns sites with once-through cooling loops in which no chemicals are added, the water is not in contact with the product. In this water can also be found rainwater that falls outside of the perimeter of chemical manufacturing. In all cases the quality of discharged water is monitored and compliant with local permitting. Estimate on treatment level is based on facilities withdrawing 99.5% of water. Dow defines changes below 15% as "about the same", 15%-30% as "higher or lower" and 30% as "much higher or lower". Volumes of discharge to the natural environment were about the same in 2024 versus 2023 (-2%). Note that discharge to the natural environment without treatment deals with rainwater that does not come into contact with products. Discharge to the natural environment without treatment varies year by year and from location to location, while the one-pass cooling water will change with production levels. In the future, Dow expects no significant changes in the volumes of water discharge without treatment.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

(9.2.9.2) Volume (megaliters/year)

233,505

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 1-10**(9.2.9.6) Please explain**

Dow reports discharge to a third party without treatment in accordance with the Global Reporting Initiative (GRI) Standard 303 as water discharge to a 3rd party. This method is used because in Industrial Park locations, Dow supplies raw water to tenants and therefore is not treated by Dow. Estimate on volume reflects greater than 99.5% of Dow's total water withdrawal. Dow defines changes below 15% as "about the same," 15%-30% as "higher or lower" and greater than 30% as "much higher or lower." Volumes of discharge to 3rd party for use remained the same in 2024 versus 2023 (8%). In the future, trends will be primarily tied to Industrial Park growth and divestitures and product mix tied to evolving business strategies in which no changes are anticipated currently.

Other**(9.2.9.1) Relevance of treatment level to discharge**

Select from:

☒ Not relevant**(9.2.9.6) Please explain**

Dow has facilities that use nature-based treatment solutions. Seadrift, for example, operates a tertiary treatment wetland. The volume of water treated by that nature-based solution is entered within the respective definition of treatment level to ensure consistency with the operating permit. In the future, Dow expects no significant changes in the volumes of nature-based treated water.

(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)**

273

(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. Emissions to water vary by manufacturing processes. These emissions are regulated by authorities to protect people and the environment, considering the sensitivity of the local water bodies. Monitoring is based on site-specific activities. Strategies are in place to prevent accidental release to water.

(9.2.10.4) Please explain

Dow has defined priority substances of concern through the development of a priority compound list that is composed of chemicals with persistent, bioaccumulative and toxic hazards, and chemicals with carcinogenic, mutagenic and reproductive hazards. This list is global in nature and comprises chemicals identified by multiple agencies including the U.S. Environmental Protection Agency (EPA), the International Agency for Research on Cancer, through the World Health Organization and the European Commission. Discharge limits are set using regulatory requirements. Dow had zero incidents of non-compliance with discharge limits in 2024 involving priority substances. Dow defines changes below 15% as "about the same", 15%-30% as "higher or lower" and 30% as "much higher or lower". In 2024, Dow's emissions of priority compounds to air and water were 273 metric tons compared to 307 in 2023. Revision to 2023 emissions to air and water were a result of accounting methodology changes. Emissions of priority compounds to air and water were about the same in 2024 compared with 2023. 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 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 water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

3

(9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 1-25

(9.3.4) Please explain

Dow is acting to protect the climate, not only for the sustainability of Dow's operations but also for the planet. In 2024, Dow advanced its Decarbonize & Grow strategy and introduced a new Water & Nature strategy—both of which drive long-term business growth. Dow takes a comprehensive approach to climate protection, addressing impacts across air, water, and land. Dow's Water strategy is designed to build water resilience, aligning with leading frameworks such as the Taskforce on Nature-related Financial Disclosures (TNFD), Science Based Targets Network (SBTN), and the CEO Water Mandate Guidelines for Net Water Positive. As part of this strategy, the Company is conducting a deeper assessment of Dependencies, Impacts, Risks, and Opportunities (DIRO),

focusing on its 20 most water-dependent sites. Currently, six Dow facilities are in areas identified as Key Water-Stressed Sites (KWSS): - Bahia Blanca, Argentina - Boehlen, Germany - Freeport, Texas - Seadrift, Texas - Tarragona, Spain - Terneuzen, Netherlands Using developed criteria defined by the magnitude of the effects (e.g., operational disruption, reputation, compliance, and impact on strategy) and the likelihood of the impact, Dow identified three sites—Freeport, Bahia Blanca, and Seadrift—as having significant water-related DIRO. These sites are now prioritized for action. Dow operates 91 sites globally. The three prioritized sites, located in water-stressed basins, represent: - 36% of Dow facilities with direct water-related dependencies - 24% of Dow's global production - 32% of Dow's total water withdrawal.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

In 2024, Dow assessed priority upstream value chain suppliers and none had substantive water-related Dependencies, Impacts, Risks, or Opportunities (DIRO). Dow conducted an annual risk screening of 27,492 out of 30,202 suppliers, evaluating risks related to key environmental topics such as water at a material, industry and country level. Suppliers identified as high risk and with significant expenditure were prioritized for further assessment. In total, Dow evaluated 3,727 supplier assessments in 2024, an increase from 2023, reflecting expanded collaboration with Together for Sustainability (TfS) and CDP. This included using EcoVadis assessments, CDP disclosures and on-site TfS audits. Issues that were identified through assessments, audits, contractual reviews, or grievance mechanisms are addressed through corrective action plans, reassessments, and/or follow-up audits. Critical audit findings require immediate remediation and follow-up, while major findings must be resolved within one year. Suppliers failing to meet Dow's ESG standards may be disqualified from future business. As reported in 9.3 "Direct Operations" above, Dow identified three sites—Freeport, Bahia Blanca, and Seadrift—as having significant water-related DIROs. These sites have been prioritized for targeted action. At Freeport and Seadrift, direct upstream suppliers located within Dow's Industrial Park depend on Dow to supply water essential to their manufacturing operations and an alternative upstream water supplier for Freeport site which operates within the same watershed have been flagged as key upstream suppliers. To support continuous improvement, Dow offers free access to high-quality educational resources for suppliers and employees. This includes the TfS Supplier Academy and the WBCSD PACT Implementation program.

(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)

846,962

(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

131,303

(9.3.1.16) Withdrawals from brackish surface water/seawater

710,355

(9.3.1.17) Withdrawals from groundwater - renewable

460

(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

4,844

(9.3.1.21) Total water discharges at this facility (megaliters)

916,018

(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

211

(9.3.1.24) Discharges to brackish surface water/seawater

871,667

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

44,140

(9.3.1.27) Total water consumption at this facility (megaliters)

33,878

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Higher

(9.3.1.29) Please explain

Freeport, TX, one of Dow's key water-stressed sites, has been identified as a facility where significant water-related dependencies, impacts, risks, and opportunities exist. Significant is defined by Dow by the magnitude of the effects (e.g., operational disruption, reputation, compliance, and impact on strategy) and the likelihood of the impact. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." In 2024 both water withdrawal and water discharge at Freeport were about the same (-13%) with the consumption slightly higher (16%). When calculating water consumption, the equation (water consumption equals water withdrawal minus water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. In 2024 a water consumption assessment was conducted and included a calculation of losses including evaporation from cooling towers, water leaving with products and other losses. The slight decrease in water withdrawal was due to a higher level of water availability within the Brazos River system compared to the previous year. This can be seen in the decrease in third party water withdrawal tied to the purchase of contract water in times of low river flow that was lower than last year. Record high temp temperatures impacted consumption. In the future, short term product mix and asset portfolio indicate a slight decrease in water withdrawal.

Row 5**(9.3.1.1) Facility reference number**

Select from:

☒ Facility 2**(9.3.1.2) Facility name (optional)**

Bahia Blanca

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

Select all that apply

☒ Dependencies☒ Impacts☒ Risks☒ Opportunities**(9.3.1.5) Withdrawals or discharges in the reporting year**

Select from:

☒ Yes, withdrawals and discharges**(9.3.1.7) Country/Area & River basin****Argentina**☒ Other, please specify :Supplied by a third party (municipality) from Sauce River

(9.3.1.8) Latitude

-38.7183

(9.3.1.9) Longitude

-62.2663

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

32,684

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

32,684

(9.3.1.21) Total water discharges at this facility (megaliters)

28,245

(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

28,242

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3

(9.3.1.27) Total water consumption at this facility (megaliters)

1,307

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Higher**(9.3.1.29) Please explain**

Bahia Blanca, Argentina, one of Dow's key water-stressed sites, has been identified as a facility where significant water-related dependencies, impacts, risks, and opportunities exist. Significant is defined by Dow by the magnitude of the effects (e.g., operational disruption, reputation, compliance, and impact on strategy) and the likelihood of the impact. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." In 2024 for the Bahia Blanca site, water withdrawal was about the same (-7%), water discharge was also about the same (-9%). The consumption is correspondingly higher (2%) compared to 2023. When calculating water consumption, the equation (water consumption equals water withdrawal minus water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. In the future, no trends are anticipated to changes in water withdrawal or consumption are anticipated.

Row 6**(9.3.1.1) Facility reference number**

Select from:

☒ Facility 3**(9.3.1.2) Facility name (optional)**

Seadrift Texas

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Guadalupe River

(9.3.1.8) Latitude

51.18862

(9.3.1.9) Longitude

12.35431

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

24,029

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

24,029

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

12,566

(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

12,245

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

321

(9.3.1.27) Total water consumption at this facility (megaliters)

961

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher**(9.3.1.29) Please explain**

Seadrift, TX, one of Dow's key water-stressed sites, has been identified as a facility where significant water-related dependencies, impacts, risks, and opportunities exist. Significant is defined by Dow by the magnitude of the effects (e.g., operational disruption, reputation, compliance, and impact on strategy) and the likelihood of the impact. Dow defines changes below 15% as "about the same," 15%- 30% as "higher or lower" and greater than 30% as "much higher or lower." In 2024, water withdrawal was much higher (35%), water discharge was about the same (11%). The consumption was also much higher (80%). When calculating water consumption, the equation (water consumption equals water withdrawal minus water discharge) is not representative due to aggregation of measurement uncertainties and unallocated water flows in open conveyance systems. In 2024, a water consumption assessment was conducted and included a calculation of losses including evaporation from cooling towers, rough estimate of cooling pond losses, water leaving with products and other losses. Water withdrawal was higher in 2024 due to persistent drought in the water basin impacting also water quality from salt intrusion causing increased withdrawals. Consumption was much higher than last year, tied to large evaporation losses. The Seadrift site water balance will be improved next year with more accurate accounting. Future trends are expected to demonstrate positive water resiliency planning.

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?**Water withdrawals – total volumes****(9.3.2.1) % verified**

Select from:

☒ 76-100**(9.3.2.2) Verification standard used**

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative ("GRI") Content Index included within the accompanying Dow's 2024 INtersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 INtersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water withdrawals – volume by source**(9.3.2.1) % verified**

Select from:

☒ 76-100**(9.3.2.2) Verification standard used**

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative (“GRI”) Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative ("GRI") Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – volume by final treatment level**(9.3.2.1) % verified**

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative ("GRI") Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water discharges – quality by standard water quality parameters**(9.3.2.1) % verified**

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative ("GRI") Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

Water consumption – total volume**(9.3.2.1) % verified**

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reported values follow standard GRI 303. Dow engaged Deloitte & Touche LLP (Deloitte) to perform a review relating to the environmental, social, and governance disclosures referenced or included in the Global Reporting Initiative ("GRI") Content Index included within the accompanying Dow's 2024 Intersections Progress Report in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements and AT-C section 210, Review Engagements. See Deloitte's review report within our 2024 Intersections Progress Report for a description of procedures performed relating to the environmental, social, and governance disclosures. The 76-100% selected herein reflects that 100% of the water data was subject to the review.

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

Select from:

☒ Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

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

(9.5.1) Revenue (currency)

42,964,000,000

(9.5.2) Total water withdrawal efficiency

15,169.90

(9.5.3) Anticipated forward trend

Anticipated trend: Dow considers climate, water, and nature in site planning, growth and capital allocation aware of trade-offs and putting required technologies in place to solve those challenges. Most water use is for cooling (>90%), and alternatives to water cooling may increase energy use. Near-term gains come from water-efficient projects and retiring water intensive older assets. Long-term, net-zero goals (e.g., Fort Saskatchewan) will require more water for hydrogen and carbon capture.

(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) Please explain**

The reported values on water intensity refer to Dow's top 5 products by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. LCA are useful methods for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate-to-gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. To outline a boundary to represent the water intensity for Dow's top five products, the Terneuzen site was chosen to because it is Dow's largest European site, manufactures a product mix that is representative of Dow's top global products, and is a key water-stressed site that has one of Dow's most accurate water balances. Water intensity is a key metric captured within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water-stressed sites. This corporate target is translated into individual site freshwater intake strategies that drive the required attention to this metric. As an example, Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Compared to the previous year the intensity is the same (2024: 2.7). The ethylene production versus water used in ethylene production did not vary significantly. The operation rate of a steam cracker directly affects how much ethylene is produced. The amount of water used associated with ethylene production is therefore tied to water efficiency of the steam cracker which does not turn down with corresponding lower productions rates for example. Dow defines changes below 15% as "about the same," changes between 15% and 30% as "higher"/"lower" and changes greater than 30% as "much higher"/"much lower". Anticipating future trends can be difficult as Dow has the intent to reduce water intensities, but climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

Row 2

(9.6.1.1) Product type

Bulk organic chemicals

☒ Lower olefins (cracking)

(9.6.1.2) Product name

Propylene

(9.6.1.3) Water intensity value (m3/denominator)

2.7

(9.6.1.4) Numerator: water aspect

Select from:

☒ Total water consumption

(9.6.1.5) Denominator

Select from:

☒ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☒ About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 products by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. LCA are useful methods for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate-to-gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. To outline a boundary to represent the water intensity for Dow's top five products, the Terneuzen site was chosen to because it is Dow's largest European site, manufactures a product mix that is representative of Dow's top global products, and is a key water-stressed site that has one of Dow's most accurate water balances. Water intensity is a key metric captured within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water-stressed sites. This corporate target is translated into individual site freshwater intake strategies that drive the required attention to this metric. As an example, Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Compared to the previous year the intensity is the same (2024: 2.7). The propylene production versus water used in propylene production did not vary significantly. The operation rate of a steam cracker, the same unit of production for ethylene and benzene, directly affects how much propylene is produced. The amount of water used associated with propylene production is therefore tied to water efficiency of the steam cracker which does not turn down with corresponding lower productions rates for example. Dow defines changes below 15% as "about the same," changes between 15% and 30% as "higher"/"lower" and

changes greater than 30% as “much higher”/“much lower”. Anticipating future trends can be difficult as Dow has the intent to reduce water intensities, but climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

Row 3

(9.6.1.1) Product type

Bulk organic chemicals

☒ Polymers

(9.6.1.2) Product name

LDPE

(9.6.1.3) Water intensity value (m3/denominator)

2.8

(9.6.1.4) Numerator: water aspect

Select from:

☒ Total water consumption

(9.6.1.5) Denominator

Select from:

☒ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☒ About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 products by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. LCA are useful methods for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate-to-gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. To outline a boundary to represent the water intensity for Dow's top five products, the Terneuzen site was chosen to because it is Dow's largest European site, manufactures a product mix that is representative of Dow's top global products, and is a key water-stressed site that has one of Dow's most accurate water balances. Water intensity is a key metric captured within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water-stressed sites. This corporate target is translated into individual site freshwater intake strategies that drive the required attention to this metric. As an example, Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Compared to the previous year, the intensity is the same (2024: 2.9). The LDPE production versus water used in LDPE production did not vary significantly. The units of

production have not changed. Dow defines changes below 15% as “about the same,” changes between 15 % and 30% as “higher”/“lower” and greater than 30% as “much higher”/“much lower.” Anticipating future trends can be difficult as Dow has the intent to reduce water intensities, but climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase. While LDPE and LLDPE do use water in their production, they are not major water consumers relative to other materials. Their environmental footprint in terms of water is considered moderate, and recycling offers substantial reductions.

Row 4

(9.6.1.1) Product type

Bulk organic chemicals

☒ Polymers

(9.6.1.2) Product name

LLDPE

(9.6.1.3) Water intensity value (m3/denominator)

2.9

(9.6.1.4) Numerator: water aspect

Select from:

☒ Total water consumption

(9.6.1.5) Denominator

Select from:

☒ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☒ About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 products by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. LCA are useful methods for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate-to-gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. To outline a boundary to represent the water intensity for Dow's top five products, the Terneuzen site was chosen to because it is Dow's largest European site, manufactures a product mix that is representative of Dow's top global products, and is a key water-stressed site that has one of Dow's most accurate water balances. Water intensity is a key metric captured within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water-stressed sites. This corporate target is translated into individual site freshwater intake strategies that drive the required attention to this metric. As an example, Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local

water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Compared to the previous year, the intensity is the same (2024: 2.9). The LLDPE production versus water used in LLDPE production did not vary significantly. The units of production have not changed. Dow defines changes below 15% as “about the same,” changes between 15% and 30% as “higher”/“lower” and greater than 30% as “much higher”/“much lower.” Anticipating future trends can be difficult as Dow has the intent to reduce water intensities, but climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase. While LDPE and LLDPE do use water in their production, they are not major water consumers relative to other materials. Their environmental footprint in terms of water is considered moderate, and recycling offers substantial reductions.

Row 5

(9.6.1.1) Product type

Bulk organic chemicals

☒ Aromatics

(9.6.1.2) Product name

Benzene

(9.6.1.3) Water intensity value (m3/denominator)

3.1

(9.6.1.4) Numerator: water aspect

Select from:

☒ Total water consumption

(9.6.1.5) Denominator

Select from:

☒ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☒ About the same

(9.6.1.7) Please explain

The reported values on water intensity refer to Dow's top 5 products by volume as analyzed with the Life Cycle Assessment (LCA) methodology ReCiPe2016 to determine water consumed in cubic meters per ton of product. LCA are useful methods for examining the total environmental water use impact of a process, product, or service. Key inputs and boundaries for the gate-to-gate water footprint include water associated with steam consumption, cooling activities, fire water, cleaning and other miscellaneous uses. To outline a boundary to represent the water intensity for Dow's top five products, the Terneuzen site was chosen to because it is Dow's largest European site, manufactures a product mix that is representative of Dow's top global products, and is a key water-stressed site that has one of Dow's most accurate water balances. Water intensity is a key metric captured within Dow's World Leading Operation goals with the specific target of decreasing freshwater intake intensity by 20% at key water-

stressed sites. This corporate target is translated into individual site freshwater intake strategies that drive the required attention to this metric. As an example, Dow Terneuzen intends to cease importing any freshwater by 2025, instead re-using only locally sourced water. This includes exploring methods to capture and process local water sources such as rainwater or other industrial streams currently discharged to the river, as well as expanding its usage of Terneuzen municipal wastewater. Compared to the previous year the intensity is the same (2024: 2.7). The benzene production versus water used in benzene production did not vary significantly. The operation rate of a steam cracker, the same unit of production for ethylene and propylene, directly affects how much benzene is produced. The amount of water used associated with benzene production is therefore tied to water efficiency of the steam cracker which does not turn down with corresponding lower productions rates for example. Dow defines changes below 15% as “about the same,” changes between 15% and 30% as “higher”/“lower” and changes greater than 30% as “much higher”/“much lower”. Anticipating future trends can be difficult as Dow has the intent to reduce water intensities, but climate impact, growth opportunities and links between low carbon technologies and water may result in higher water intensity as a transition phase.

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

	Products contain hazardous substances
	Select from: ☒ 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) Definition used to classify low water impact

Under the Valuing Nature goal, a robust product review is conducted that includes defining water dependencies, impacts and risks across the value chain. The definition used for classifying a low impact water product uses the following process: The total water footprint of a product is compared to the best incumbent existing product(s) providing the same functionality using a lifecycle basis across the value chain. The criteria for establishing a low impact to water is tied to the following key water parameters – reduction in water quantity, improved emissions to water or WASH as per CEO Water Mandate. The threshold i.e. establishing the significance of the change is discussed on a per product basis since it highly depends on the product's chemical formulation, the market dynamics for that product and the context.

(9.14.4) Please explain

A lower water footprint product may relate to water volumes at any stage of the product's life cycle – from selecting raw materials with a lower water profile to manufacturing to product use stage or final disposal. It can also include lower water quality impacts or improved access to quality water to water users within a specific watershed. Example of such products include ACUSOL™ Prime 1, a high-performing biodegradable auto dish dispersant, and Dow's easy-rinse silicones for laundry soap foam reduction. Both products enable up to 50% less water use. Dow's EVOWASH™ detergents and antifoams help deliver high-quality recycled plastic while maximizing the reuse of process water. For agriculture, Dow's FINGERPRINT™ Polyethylene Resins micro irrigation systems enable micro irrigation to deliver water and nutrients directly to plant root systems - reducing water use by up to 50%. Additionally, our ECOSURF™ surfactants replace alkylphenol ethoxylates that present chronic water hazards.

(9.15) Do you have any water-related targets?

Select from:

☒ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

☒ Yes

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

☒ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.1.2) Please explain

Back in 2015, Dow signed a pledge under the Water Resilience Coalition which included enabling equitable and resilient water access, sanitation, and hygiene (WASH). Dow did achieve its target within the desired specified time frame of two years based on the WBCSD self-assessment for evaluating WASH at the workplace. Dow is currently reviewing the need to re-instate a WASH target based on changes in employee population, acquired assets and resiliency of WASH infrastructure to climate.

Other

(9.15.1.1) Target set in this category

Select from:

☒ Yes

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☒ Target 1

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

12/31/2015

(9.15.2.5) End date of base year

12/31/2015

(9.15.2.6) Base year figure

6.6

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

5.3

(9.15.2.9) Reporting year figure

6

(9.15.2.10) Target status in reporting year

Select from:

☒ Underway

(9.15.2.11) % of target achieved relative to base year

46

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

Dow's water withdrawal reduction target is a timebound (baseline 2015 ending 2025) and tracked on a quarterly basis. Target aligns with the Water Resilience Coalition. The freshwater intake intensity targets all six key water-stressed sites (KWSS) and is aligned with the physical risk of climate. Dow has developed a methodology to evaluate water risk at Dow sites. Dow has also developed optimization tools to understand the relationship between water and its climate adaptation strategy. This metric was adopted in recognition of the criticality of fresh water as a shared resource and to ensure that water does not become a constraint on community prosperity. The freshwater intake intensity metric is calculated for six KWSS by taking the sum of fresh water withdrawn directly from the environment and dividing it by the sum of the production volume. Dow has set a target to reduce freshwater intake intensity at KWSS by 20% from its 2015 baseline by Dec. 31st, 2025.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

To achieve its freshwater intake intensity (FWII) goal, Dow established a corporate leadership team responsible for this goal with clear performance targets and metrics reported monthly and reviewed quarterly. This metric is part of the annual employee incentive program which is reviewed annually by The Compensation and Leadership Development Committee of Dow's Board of Directors. The overall metric is modeled to 2025 with projected water conservation projects (Boehlen advanced wetlands recycling rainwater), planned shut-down of water intensive assets (Freeport PO shut-down) and start-up of new assets (Poly 7 unit in Freeport). Dow's comprehensive plan to reduce FWII reflects the company's dedication to sustainable water management. Although a challenging goal tied to environmental conditions out of Dow's control, leveraging advanced technologies, enhancing process efficiency, investing in water-saving measures, Dow is making significant strides towards its goal.

(9.15.2.16) Further details of target

This metric was adopted in recognition of the criticality of fresh water as a shared resource and to ensure that water does not become a constraint on community prosperity. Dow's freshwater intake intensity is above the desired target value due to two main factors. Three of Dow's key water stressed sites (KWSS) experienced drought and severe weather events in 2024. Record high summer temperatures also increased the amount of water required for cooling. Two of Dow's KWSS operated at lower production rates due to macroeconomic conditions. Although the freshwater intake intensity was high in 2024 due to several externalities and challenges in measurement, Dow is actively working to phase out end-of-life water-intensive assets and implement water-advantaged processes aimed at enhancing water-resiliency. Dow's work extends beyond its fence line with innovative partners to improve watershed health and support communities facing water challenges. The Harris Expansion Project in Freeport, Texas, aims to enhance water-resilience by increasing river water pumping and storage capacity, mitigating droughts, and improving regional water supply reliability. In Terneuzen, Dow partnered in the STURDI-Water project to create a robust freshwater system for Zeeland, funded with €2.4 million from the Dutch Research Council.

Row 2

(9.15.2.1) Target reference number

Select from:

☒ Target 2

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☒ Reduction in water discharges per unit of production

(9.15.2.4) Date target was set

12/31/2015

(9.15.2.5) End date of base year

12/31/2015

(9.15.2.6) Base year figure

0.04

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

0.03

(9.15.2.9) Reporting year figure

0.02

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.2.11) % of target achieved relative to base year

200

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

Reduce waste intensity footprint by 20 percent. This includes waste or emissions to air and water for all of Dow manufacturing assets

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Actions that have contributed and continue to contribute to minimizing waste to the environment including water are the following: The Waste Minimization Value Improvement Practice (VIP) is a structured engineering decision-making process that reduces hazardous and non-hazardous waste produced through improved project design. All projects with a value of over \$2 million have a mandatory VIP review. In 2024, eight projects met the criteria and VIP reviews were conducted with each project team to explore waste and water minimization opportunities. Dow's waste minimization program includes "The value recovery team" chartered to minimize waste by looking for recycle or resale opportunities for distressed material. The team directs off-grade, surplus, damaged or obsolete materials into secondary applications rather than sending them for disposal. In 2024, approximately 48 million pounds of material were diverted from disposal to external sales, a 70% increase from 2023.

(9.15.2.16) Further details of target

It is Dow's policy to adhere to a waste management hierarchy that minimizes the impact of waste and emissions on the environment. Dow works to eliminate or minimize the generation of waste and emissions at the source through research, process design, plant operations and maintenance and finds ways to reuse and recycle materials. Unusable or non-recyclable hazardous waste is treated before disposal to eliminate or reduce the

hazardous nature and volume of waste. Treatment may include destruction by chemical, physical, biological or thermal means. Disposal of waste materials in landfills is considered only after all other options have been thoroughly evaluated. Waste is properly managed in accordance with facility geographical or regulatory approval processes. Waste will only be sent for destruction in approved waste disposal facilities.

Row 3

(9.15.2.1) Target reference number

Select from:

☒ Target 3

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☒ Reduction in concentration of pollutants

(9.15.2.4) Date target was set

12/31/2015

(9.15.2.5) End date of base year

12/31/2015

(9.15.2.6) Base year figure

337

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

326

(9.15.2.9) Reporting year figure

275

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.2.11) % of target achieved relative to base year

564

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target*Select all that apply*☒ Sustainable Development Goal 6**(9.15.2.13) Explain target coverage and identify any exclusions**

Dow is committed to efficient operations that drive environmental benefits for our communities and the world. As part of the World Leading Operation Goals set in 2015, Dow will grow but offset emissions of Priority Compounds to air and water. The priority compounds tracked on a yearly basis are composed of chemicals with persistent, bioaccumulative and toxic hazards, and chemicals with carcinogenic, mutagenic and reproductive hazards. This list is global in nature and comprises chemicals identified by multiple agencies including the U.S. Environmental Protection Agency (EPA), the International Agency for Research on Cancer, through the World Health Organization and the European Commission.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Actions that have contributed and continue to contribute to minimizing priority compounds: Utilizing comprehensive water quality assessments and expert consultations. To minimize health risks and environmental impacts, target levels are set based on regulatory standards and scientific data. Concentrations are tightly monitored and reported to assess progress. Mitigation strategies are implemented to reduce the levels in water, including various treatment technologies and source reduction efforts. Chemicals with phosphate functional groups, generally considered priority compounds, are used as tightly controlled nutrients in wastewater treatment. To reduce phosphate use, Dow has initiated a program to investigate the use of phosphate free or low-phosphate alternatives in various processes. Its Bahia Blanca site migrated to using a zero-phosphate chemical addition within its cooling tower operations and its Terneuzen site is piloting a phosphate alternative.

(9.15.2.16) Further details of target

Priority compounds are tracked at all Dow manufacturing sites. In 2024, the total emissions of priority compounds were down by 18% when compared to 2015 while production, primarily due to economic conditions has decreased by 3% compared to 2015. This indicates an overall priority compound intensity reduction.

Row 4**(9.15.2.1) Target reference number***Select from:*☒ Target 4**(9.15.2.2) Target coverage***Select from:*☒ Site/facility**(9.15.2.3) Category of target & Quantitative metric**

Monitoring of water use

☒ Increase in the proportion of sites monitoring water withdrawal by source

(9.15.2.4) Date target was set

12/31/2024

(9.15.2.5) End date of base year

12/31/2024

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/31/2050

(9.15.2.8) Target year figure

20

(9.15.2.9) Reporting year figure

0

(9.15.2.10) Target status in reporting year

Select from:

☒ New

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

Announced in May of 2024, Dow's new 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.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

A robust corporate lead program with site leadership and buy-in has been developed by establishing a prioritized linear effort every year to achieve the following targets and milestones. By 2030, Dow's top 20 water-dependent sites will have water stewardship plans, and 10 of those sites will be water-resilient. By 2050, Dow's top 20 water-dependent sites will be water-resilient. This plan is, however, influenced by acquisitions and divestitures of sites and by changes in the water stress definition.

(9.15.2.16) Further details of target

Dow's new water and nature strategy builds upon decades of work to conserve water and promote healthy ecosystems. Considering the rapidly changing climate conditions, we conducted a detailed evaluation of our strategies and commitments and determined we needed to take this next step on our journey. It expands Dow's Protect the Climate targets to include climate adaptation benchmarks focused on water and nature. This reflects Dow's holistic approach to climate protection, considering both climate change mitigation and adaptation. The 2050 Water Ambition was developed with a focus on ensuring water security for a greater number of Dow sites, collaborating with suppliers, and bringing to market product and process solutions to the market that use less water and minimize environmental impact. It was developed with key engagement from stakeholders such as The Nature Conservancy (TNC), Sustainability External Advisory Council (SEAC) and Dow's Board Committee: Environment, Health, Safety & Technology Committee (EHS&T). To monitor progress toward this target, by 2030, Dow's top 20 water-dependent sites will have water stewardship plans, and 10 of those sites will be water-resilient. By 2035, all manufacturing sites will have water stewardship plans. By 2050, Dow will partner to conserve 50,000 acres of habitat and its top 20 water-dependent sites will be water-resilient.

Row 5

(9.15.2.1) Target reference number

Select from:

☒ Target 2

(9.15.2.2) Target coverage

Select from:

☒ Product level

(9.15.2.3) Category of target & Quantitative metric

Product use phase

☒ Increase in revenue from products designed for use phase resource efficiency

(9.15.2.4) Date target was set

12/31/2020

(9.15.2.5) End date of base year

12/31/2020

(9.15.2.6) Base year figure

80

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

90

(9.15.2.9) Reporting year figure

95

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.2.11) % of target achieved relative to base year

150

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

Dow has developed and implemented an approach that documents the primary alignment of each innovation project to Dow's sustainability priorities. The approach uses a rigorous and well-defined process that includes training, review and approval of the data, as well as an annual evaluation to drive improvement.

(9.15.2.15) 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.

(9.15.2.16) 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.

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☒ Yes

(10.1.2) Target type and metric

Plastic polymers

☒ Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold

Plastic packaging

☒ Increase the proportion of post-consumer recycled content in plastic packaging

☒ Increase the proportion of renewable content from responsibly managed sources in plastic packaging

☒ Increase the proportion of plastic packaging that is recyclable in practice and at scale

Microplastics

☒ Reduce the potential release of microplastics and plastic particles

End-of-life management

☒ Increase the proportion of recyclable plastic waste that we collect, sort, and recycle

☒ Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled

(10.1.3) Please explain

- By 2030, Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3 million metric tons of circular and renewable solutions annually. To do this, Dow will build industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand. - By 2035, Dow will close the loop by enabling 100% of Dow products sold into packaging applications to be reusable or recyclable. By 2030, Dow will reduce its net annual carbon emissions by 5 million metric tons versus its 2020 baseline (15% reduction). - By 2050, Dow intends to be carbon neutral (Scopes 123 plus product benefits). - By 2025, Dow will work with other industry leaders, non-profit organizations and governments to deliver six major projects that facilitate the world's transition to a circular economy, where waste is designed into new products and services. This goal was achieved in 2023, following the implementation of several major projects such as Dow's REVOLoop™ Recycled Plastics Resins and its SILASTIC™ Self-Sealing Silicone for tires, both accomplished and commercialized through partnerships around the world. - Dow is a pledged partner of Operation Clean Sweep® (OCS) and a committed Operation Clean Sweep® Blue Member.

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

Dow is a producer and supplier of raw materials for products in a wide variety of industries, including packaging, mobility and transportation, agricultural, chemical processing, electronics, oil and gas, and infrastructure to name a few. Among its diversified portfolio 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

(10.2.2) Comment

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

(10.2.2) Comment

Not applicable. Dow manufactures polymers, which are used in many applications, including packaging, however, Dow does not itself manufacture polymer films or containers sold alone as packaging to other manufacturers. That said, 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.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

Several of Dow's products are 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/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☒ No

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

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.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

In early 2024, Dow announced the completion of Dow's inaugural green bond offering, which raised more than \$1.25 billion to support the Company's Decarbonize & Grow and Transform the Waste strategies, including expenditures and investments related to Dow's Path2Zero project in Fort Saskatchewan, Alberta, Canada, and Circular Economy-driven projects, such as Dow's acquisition of Circulus.

Other activities not specified

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

Dow participates in impact funds that invest in companies that are creating new solutions to stop and transform plastic waste into circular materials demanded by the marketplace. These funds include Circulate Capital's Ocean Fund and Latin America & Caribbean Fund, Lombard Odier's Plastic Circularity Fund, and Closed Loop Partner's Circular Plastic Fund. These funds are active globally, particularly in South and Southeast Asia. In addition, Dow is also an active member of the Alliance to End Plastic Waste as well as a Strategic Partner of Delterra.

(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.**(10.3.7) Please explain**

In 2024, Dow commercialized 167KT of circular solutions; based on the content of recycled and bio-based materials. In addition to fossil-based resources, Dow employs renewable raw materials across a large portfolio of products. The renewable raw materials are amongst others used to directly substitute fossil-based resources using the mass balance approach, allowing Dow to allocate renewables in a wide variety of products. Dow works closely with its suppliers to ensure that renewable raw materials are ethically sourced and do not come with negative effects such as deforestation, displacing local communities or harm to biodiversity. It is Dow's strategy to increase recycled inputs significantly. To achieve this, Dow is expanding its recycling efforts through internal innovation, partnerships and scaling of production. Dow works on new technologies; new value chain ecosystems and is designing its products to enable recyclability in the value chain.

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

	Please explain
Durable goods and durable components used	<i>Dow uses durable plastics for pipes, insulation and many other large and small applications throughout its operations.</i>

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.**Plastic packaging used****(10.5.7) Please explain**

Several of Dow's products are 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 fabrication.

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.5) Please explain

Several of Dow's products are packaged in plastics packaging; the majority of which is technically recyclable. Dow seeks to use the most practical and environmentally friendly packaging for each application and is continuously improving its solutions to reflect this.

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production of plastic

(10.6.12) Please explain

Dow's 2024 Intersections Progress report discloses its total waste volume including a breakdown of end-of life pathways. As part of Dow's World-Leading Operations pillar of Environmental Stewardship, projects are implemented that reduce hazardous and non-hazardous waste impact. This initiative supports Dow's 2025 Sustainability Goals. This goal is focused on reducing the total amount of waste and not a specific material type.

Commercialization of plastic

(10.6.12) Please explain

Dow's 2024 Intersections Progress report discloses its total waste volume including a breakdown of end-of life pathways. As part of Dow's World-Leading Operations pillar of Environmental Stewardship, projects are implemented that reduce hazardous and non-hazardous waste impact. This initiative supports Dow's 2025 Sustainability Goals. This goal is focused on reducing the total amount of waste and not a specific material type.

Usage of plastic

(10.6.12) Please explain

Dow's 2024 Intersections Progress report discloses its total waste volume including a breakdown of end-of life pathways. As part of Dow's World-Leading Operations pillar of Environmental Stewardship, projects are implemented that reduce hazardous and non-hazardous waste impact. This initiative supports Dow's 2025 Sustainability Goals. This goal is focused on reducing the total amount of waste and not a specific material type.

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Land/water protection

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☒ No, we do not use indicators, but plan to within the next two years

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

Dow has a total of 24 facilities located in Europe, US or Latin America that are located within a distance of 5 km from a nationally protected area. Data not available was chosen because Dow's current evaluation relies on the GIS coordinate of each site and their significance within a 5 km radius as opposed to actual overall land area. The area within which the activities may directly and/or indirectly cause impacts also has not been evaluated to date. Dow's new Water & Nature strategy is consistent with frameworks like TNFD. In 2024, Dow committed to conserving 50,000 acres of habitat and managing land for conservation outcomes where possible. Dow assesses nature-related dependencies and impacts, identifying risks to business continuity while taking concrete actions. Incorporating the TNFD LEAP process which includes the following: 1- Dow evaluated priorities and uses tools to screen land-use changes and quantify ecosystem services. Dow mapped the location of all manufacturing assets with key biodiversity-sensitive areas using the Integrated Biodiversity Assessment Tool (IBAT). 2- Dow assessed and screened all manufacturing assets, focusing on GHG emissions and water withdrawal from stress basins. The priority site list represents >95% of GHG Scope 1 and Scope 2 emissions, the top 20 water-dependent sites along with any extractive Dow-operated activities supporting those sites. For reference, site sizes vary from approximately 160 to 7,000 acres. 3- The priority is refined into three tiers using a biodiversity index based on freshwater use, production level, proximity to high-priority biodiversity sites, and biodiversity value. The IBAT was used to establish the importance of the area. The IBAT provides location-based global biodiversity data sets, which include the World Database on Protected Areas, International Union for Conservation of Nature (IUCN) Red List of Threatened Species and the World Database of Key Biodiversity Areas, using the GIS coordinates of each site. The biodiversity characteristics of a site will drive the boundaries of a deeper assessment. For example, a site may not have triggered as most material for water stress, but if located within a freshwater ecosystem of importance, this will be reviewed. Dow's efforts also included identifying priority suppliers using GHG emissions, water stress, and bio-based materials.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

Dow has one site located in the Netherlands within a 5 km distance from a nationally protected area. Data not available was chosen because Dow's current evaluation relies on the GIS coordinate of each site and their significance within a 5 km radius as opposed to actual overall land area. The area within which the activities may directly and/or indirectly cause impacts also has not been evaluated to date. Dow's new Water & Nature strategy is consistent with frameworks like TNFD. In 2024, Dow committed to conserving 50,000 acres of habitat and managing land for conservation outcomes where possible. Dow assesses nature-related dependencies and impacts, identifying risks to business continuity while taking concrete actions. Incorporating the TNFD LEAP process which includes the following: 1- Dow evaluated priorities and uses tools to screen land-use changes and quantify ecosystem services. Dow mapped the location of all manufacturing assets with key biodiversity-sensitive areas using the Integrated Biodiversity Assessment Tool (IBAT). 2- Dow assessed and screened all manufacturing assets, focusing on GHG emissions and water withdrawal from stress basins. The priority site list represents >95% of GHG Scope 1 and Scope 2 emissions, the top 20 water-dependent sites along with any extractive Dow-operated activities supporting those sites. For reference, site sizes vary from approximately 160 to 7,000 acres. 3- The priority is refined into three tiers using a biodiversity index based on freshwater use, production level, proximity to high-priority biodiversity sites, and biodiversity value. The IBAT was used to establish the importance of the area. The IBAT provides location-based global biodiversity data sets, which include the World Database on Protected Areas, International Union for Conservation of Nature (IUCN) Red List of Threatened Species and the World Database of Key Biodiversity Areas, using the GIS coordinates of each site. The biodiversity characteristics of a site will drive the boundaries of a deeper assessment. For example, a site may not have triggered as most material for water stress, but if located within a freshwater ecosystem of importance, this will be reviewed. Dow's efforts also included identifying priority suppliers using GHG emissions, water stress, and bio-based materials.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

Dow has 2 sites located in Germany within a 5 km distance from a UNESCO Man and the Biosphere Reserves. Data not available was chosen because Dow's current evaluation relies on the GIS coordinate of each site and their significance within a 5 km radius as opposed to actual overall land area. The area within which the activities may directly and/or indirectly cause impacts also has not been evaluated to date. Dow's new Water & Nature strategy is consistent with frameworks like TNFD. In 2024, Dow committed to conserving 50,000 acres of habitat and managing land for conservation outcomes where possible. Dow assesses nature-related dependencies and impacts, identifying risks to business continuity while taking concrete actions. Incorporating the TNFD LEAP process which includes the following: 1- Dow evaluated priorities and uses tools to screen land-use changes and quantify ecosystem services. Dow mapped the location of all manufacturing assets with key biodiversity-sensitive areas using the Integrated Biodiversity Assessment Tool (IBAT). 2- Dow assessed and screened all manufacturing assets, focusing on GHG emissions and water withdrawal from stress basins. The priority site list represents >95% of GHG Scope 1 and Scope 2 emissions, the top 20 water-dependent sites along with any extractive Dow-operated activities supporting those sites. For reference, site sizes vary from approximately 160 to 7,000 acres. 3- The priority is refined into three tiers using a biodiversity index based on freshwater use, production level, proximity to high-priority biodiversity sites, and biodiversity value. The IBAT was used to establish the importance of the area. The IBAT provides location-based global biodiversity data sets, which include the World Database on Protected Areas, International Union for Conservation of Nature (IUCN) Red List of Threatened Species and the World Database of Key Biodiversity Areas, using the GIS coordinates of each site. The biodiversity characteristics of a site will drive the boundaries of a deeper assessment. For example, a site may not have triggered as most material for water stress, but if located within a freshwater ecosystem of importance, this will be reviewed. Dow's efforts also included identifying priority suppliers using GHG emissions, water stress, and bio-based materials.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

Dow has three sites and one remote water withdrawal source located in Europe within 5 km of a RAMSAR site. Data not available was chosen because Dow's current evaluation relies on the GIS coordinate of each site and their significance within a 5 km radius as opposed to actual overall land area. The area within which the activities may directly and/or indirectly cause impacts also has not been evaluated to date. Dow's new Water & Nature strategy is consistent with frameworks like TNFD. In 2024, Dow committed to conserving 50,000 acres of habitat and managing land for conservation outcomes where possible. Dow assesses nature-related dependencies and impacts, identifying risks to business continuity while taking concrete actions. Incorporating the TNFD LEAP process which includes the following: 1- Dow evaluated priorities and uses tools to screen land-use changes and quantify ecosystem services. Dow mapped the location of all manufacturing assets with key biodiversity-sensitive areas using the Integrated Biodiversity Assessment Tool (IBAT). 2- Dow assessed and screened all

manufacturing assets, focusing on GHG emissions and water withdrawal from stress basins. The priority site list represents >95% of GHG Scope 1 and Scope 2 emissions, the top 20 water-dependent sites along with any extractive Dow-operated activities supporting those sites. For reference, site sizes vary from approximately 160 to 7,000 acres. 3- The priority is refined into three tiers using a biodiversity index based on freshwater use, production level, proximity to high-priority biodiversity sites, and biodiversity value. The IBAT was used to establish the importance of the area. The IBAT provides location-based global biodiversity data sets, which include the World Database on Protected Areas, International Union for Conservation of Nature (IUCN) Red List of Threatened Species and the World Database of Key Biodiversity Areas, using the GIS coordinates of each site. The biodiversity characteristics of a site will drive the boundaries of a deeper assessment. For example, a site may not have triggered as most material for water stress, but if located within a freshwater ecosystem of importance, this will be reviewed. Dow's efforts also included identifying priority suppliers using GHG emissions, water stress, and bio-based materials.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

As of 2024, two sites in Brazil are located within an IUCN designated protected area. In addition, 16 sites are located within a distance of 5 km to an IUCN area of importance. Data not available was chosen because Dow's current evaluation relies on the GIS coordinate of each site and their significance within a 5 km radius as opposed to actual overall land area. The area within which the activities may directly and/or indirectly cause impacts also has not been evaluated to date. Dow's new Water & Nature strategy is consistent with frameworks like TNFD. In 2024, Dow committed to conserving 50,000 acres of habitat and managing land for conservation outcomes where possible. Dow assesses nature-related dependencies and impacts, identifying risks to business continuity while taking concrete actions. Incorporating the TNFD LEAP process which includes the following: 1- Dow evaluated priorities and uses tools to screen land-use changes and quantify ecosystem services. Dow mapped the location of all manufacturing assets with key biodiversity-sensitive areas using the Integrated Biodiversity Assessment Tool (IBAT). 2- Dow assessed and screened all manufacturing assets, focusing on GHG emissions and water withdrawal from stress basins. The priority site list represents >95% of GHG Scope 1 and Scope 2 emissions, the top 20 water-dependent sites along with any extractive Dow-operated activities supporting those sites. For reference, site sizes vary from approximately 160 to 7,000 acres. 3- The priority is refined into three tiers using a biodiversity index based on freshwater use, production level, proximity to high-priority biodiversity sites, and biodiversity value. The IBAT was used to establish the importance of the area. The IBAT provides location-based global biodiversity data sets, which include the World Database on Protected Areas, International Union for Conservation of Nature (IUCN) Red List of Threatened Species and the World Database of Key Biodiversity Areas, using the GIS coordinates of each site. The biodiversity characteristics of a site will drive the boundaries of a deeper assessment. For example, a site may not have triggered as most material for water stress, but if located within a freshwater ecosystem of importance, this will be reviewed. Dow's efforts also included identifying priority suppliers using GHG emissions, water stress, and bio-based materials.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Data collected to date: Dow mapped the location of all manufacturing assets with key biodiversity-sensitive areas using the Integrated Biodiversity Assessment Tool (IBAT). The Project Management Office responsible for the deployment of Dow's water and nature strategy addresses strategic aspects and identifies impacts, dependencies, opportunities, and risks from biodiversity. For instance, the Breu Branco site in Brazil, which includes eucalyptus farming under Dow Consumer Solutions, conducted a biodiversity assessment. The results showed that Dow's sustainable land management practices were highly effective, with landscapes performing well across various ecological functions and service.

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
business division
- ☒ Fuel consumption
Electricity/Steam/Heat/Cooling consumption
- ☒ Methane emissions
initiatives/activities
- ☒ Base year emissions
absolute emissions (Scope 3)
- ☒ Emissions breakdown by country/area
Electricity/Steam/Heat/Cooling consumption
- ☒ Year on year change in absolute emissions (Scope 1 and 2)
- ☒ Year on year change in emissions intensity (Scope 1 and 2)
- ☒ Emissions breakdown by
- ☒
- ☒ Emissions reduction
- ☒ Year on year change in
- ☒ Renewable

(13.1.1.3) Verification/assurance standard

General standards

☒ Attestation Standards (AT-C Section 105 & 210/205) established by the American Institute of Certified Public Accountants (AICPA)

(13.1.1.4) Further details of the third-party verification/assurance process

Deloitte & Touche LLP reviewed management of Dow Inc.'s and its consolidated subsidiaries, including The Dow Chemical Company (collectively, "Dow" or the "Company"), assertion that the disclosures referenced or included in the Global Reporting Initiative (GRI) Disclosure Report - GRI Content Index (the "GRI Content Index") within the Dow 2024 Intersections Progress Report (the "2024 Intersections Progress Report") as of and for the year ended December 31, 2024 are presented in accordance with the 2021 Global Reporting Initiative Sustainability Reporting Standards (the "2021 GRI Standards") and assertion that the GHG Protocol Disclosure Report (the "GHG Disclosures") referenced or included within the accompanying Dow 2024 Intersections Progress Report (the "2024 Intersections Progress Report") for the year ended December 31, 2024 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 2024 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 2024 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 referenced or included in the Global Reporting Initiative (GRI) Disclosure Report - GRI Content Index (the "GRI Content Index") within the Dow 2024 INtersections Progress Report (the "2024 INtersections Progress Report") as of and for the year ended December 31, 2024 are presented in accordance with the 2021 Global Reporting Initiative Sustainability Reporting Standards (the "2021 GRI Standards") and assertion that the GHG Protocol Disclosure Report (the "GHG Disclosures") referenced or included within the accompanying Dow 2024 INtersections Progress Report (the "2024 INtersections Progress Report") for the year ended December 31, 2024 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 2024 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 2024 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, biodiversity, and plastic related initiatives. Dow has a long history of leadership in reporting transparency and sustainability disclosures, and we see CDP as a critical report driving transparency on these issues. Cautionary Statement about Forward-Looking Statements Certain statements in this report are "forward-looking statements" within the meaning of the federal securities laws, including Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Such statements often address expected future business and financial performance, financial condition, and other matters, and often contain words or phrases such as "anticipate," "believe," "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 titled "Risk Factors" contained in Dow's Annual Report on Form 10-K for the year ended December 31, 2024, and the Company's subsequent Quarterly Reports on Form 10-Q. These are not the only risks and uncertainties that Dow faces. There may be other risks and uncertainties that Dow is unable to identify at this time or that Dow does not currently expect to have a material impact on its business. If any of those risks or uncertainties develops into an actual event, it could have a material adverse effect on Dow's business. Dow Inc. and 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 2024 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

CEO

(13.3.2) Corresponding job category

Select from:

☒ Chief Executive Officer (CEO)

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute