

DOW RULES OF PROCEDURE
SECTION 8 PARA.2 OF THE
GERMAN SUPPLY CHAIN DUE DILLIGENCE ACT (SCDDA)

SCOPE OF APPLICATION

The purpose of these rules of procedure is the transparent presentation of our complaint procedure within the meaning of Section 8 para. 2 SCDDA. These rules of procedure apply to any person that would like to make a report about **human-rights related and environmental risks or violations in our supply chain**, which have arisen as a result of our business activities or that of our suppliers. Our complaint procedure is open to our employees, employees of our suppliers or any other interested third party.

TO MAKE A REPORT

Reports can be made via telephone or online. Our telephone hotline is available globally at no cost and around the clock. The list of toll-free international access codes can be found [here](#). In addition, a report can be made online [here](#). Both are available in several languages. Both options provide for the possibility to stay anonymous.

Dow employees can further contact their supervisor, the Office of Ethics and Compliance (“OEC”), a Regional Ethics and Compliance Committee Member, a Human Resource Representative or a Dow Legal Department Attorney directly.

PROCEDURE

The reports are received by an external provider, EthicsPoint, operating the telephone hotline as well as the online reporting form. Receipt is confirmed to the reporting person. The reports are then forwarded to the responsible Dow Team. The reporting person will also be given the opportunity to discuss the facts with the Dow investigators handling the case.

The Dow investigators will determine whether the report concerns a potential human rights-related or environmental risk or violation that is subject to the German Supply Chain Due Diligence Act (*Lieferkettensorgfaltspflichtengesetz*, “SCDDA”). If there are sufficient indications for a risk or violation, the report will be further investigated. The Dow investigators will assess the facts and determine the appropriate measures to mitigate any identified risks or eliminate any identified violations. The reporting person can at any time request an update on the investigation process.

While all investigations will require different timelines depending on the severity of the allegation, the type of investigation and other factors, we will aim at completing an investigation, from time of assignment, within 30 to 60 days.

The procedure will be reviewed on a yearly or an ad hoc basis and amended where necessary.

RESPONSIBILITIES

The complaint procedure is overseen and managed by the OEC, which ensure that any reports are investigated in an appropriate manner and lead to respective measures where this is necessary. Any Dow investigator or other Dow employee responsible for the investigation of a report is ensured to act independently and impartially.

CONFIDENTIALITY AND ANTI-RETALIATION

To maintain the confidentiality of an investigation, information about the investigation is disseminated on “need-to-know” basis only. Any involved Dow personnel will take steps to ensure that information about, and materials relating to, the investigation, written or verbal, are safeguarded. Any communications with witnesses or other involved parties will include instructions about maintaining confidentiality.

Dow will not in its own sphere of influence tolerate retaliation against anyone who reports a potential violation in good faith or who participates in an investigation.