

This document contains frequently asked questions around the Dow legal entity changes. There are three sections to reference:

- [General Legal Entity Changes](#)
- [Order and Shipping Changes](#)
- [Document and System Changes](#)

Legal Entity General Legal Entity Changes

1. What does the term Advanza mean?

If you see the term Advanza in any documentation, please know this is an internal to Dow project name referencing the divestiture of the laminating adhesives business.

2. Why are the Legal Entities changing?

Dow announced it reached an agreement with Arkema, to sell its flexible packaging laminating adhesives business, within Dow’s Packaging & Specialty Plastics segment.

3. What is the scope of these legal entity changes?

All associated co-reactants and catalysts with these in scope adhesives are also in scope.

Solvent Based Adhesives	Solventless Adhesives	Heat Seal Coatings
ADCOTE™	BESTER™	AQUABOND™
AQUALAM™	MOR-FREE™	ADCOTE™
LAMAL™	PACACEL™	COSEAL™
MOR-AD™	SYMBIEX™	OPULUX™
MORFLEX™	VITHANE™	MORPRIME™
MORPRIME™		ROBOND™*
MORSTIK™		RELEASE™
OPULUX™		VITHADERM™
PENTALCOLL™		
POLYBOND™		
UNOFLEX™		

*With the exception of ROBOND™ L-2152, all ROBOND™ L water-based laminating adhesives and ROBOND™ water-based pressure sensitive adhesives are not included in the transaction. Please contact your Dow representative to confirm any product scope details for your purchases.

4. What is a legal entity?

A legal entity is the legal name of a separate organization/company that has legal standing in the eyes of the law. Given that we operate in so many countries around the world, individual entities are set up to establish ownership of the business we conduct in that area. That way, we can operate as efficiently as possible with the legal capacity to enter agreements and contracts, assume obligations, etc.

5. Will Dow be making other legal entity name changes in the future, and when?

Apart from legal entity changes that are being communicated for later in 2024, in the event there are further changes, we will provide advance notification to allow you to prepare for those changes.

6. How do I know which legal entities pertain to me?

The customer communication provided contains a link to the corresponding file with the current and corresponding future sales or site legal entity name for the applicable customers.

7. Are all Dow legal entities impacted by this legal entity change?

No. Not all Dow legal entities you do business with today will be impacted by this divestiture.

8. What else will change as a result of these entities?

There will be minimal change in other areas of our business as a result of this divestiture.

9. Who are the primary points of contact for the customers for the change?

The customer's local account manager is their primary source of information for upcoming changes. This will be communicated in close contact and alignment with the appropriate customer service representative and receivable specialist. As appropriate, you will receive information from Arkema with new points of contact.

10. How do these legal entity changes affect contracted customers?

If you are a contracted customer, your contract will be assigned (either partially or fully) depending on the products involved at time of close to the new legal entity. You may have already received a separate notification in this regard. If your contract requires written notification in the event of an assignment and you have not yet received such notification, one will be forthcoming.

11. Will there be changes to the regulatory status of in-scope products?

No. Regulatory status of all in-scope products will remain the same.

Ordering & Shipping Changes

- 12. Will there be a transaction and shipping outage or a blackout period associated with this legal entity change?**
For your planning purposes, legal entity changes are targeted to occur in December 2, 2024. To ensure a seamless transition, a transaction and shipping recess for the impacted legal entities will occur in the days leading up to effective date. The finalized timing for the transaction and shipping recess will be shared in a second communication targeted for October 2024. Please work with your customer service representatives during any blackout period.
- 13. How should a customer prepare for the shipping outage?**
Customers should place their orders through December as early as possible and customer service representatives will work to move any shipments during the shipping outage. Our ability to change or rush orders during and around the shipping outage, will be limited.
- 14. How will open customer orders be affected by this change (e.g. orders entered prior to shipping recess date that will be delivered after December 2, 2024)?**
Open orders may be impacted if there was a legal entity change. The customer may need to adjust the vendor on the order and resubmit. This is a customer decision based on the flexibility of their system.
- 15. Should customers continue sending payments during the system outage?**
Customers should continue sending payments as usual during the system outage to avoid late payments. They should follow the instructions on their invoices.
- 16. If I have product that shipped and invoiced before shipping recess date, but payment is not due until afterwards, who is the check made payable to?**
Please remit payment based on the instructions on the invoice.
- 17. Will there be changes to my customer service or local sales contacts?**
If changes occur with your current sales representative or customer service contact, you will be notified in advance and provided the contact information.
- 18. What happens to my credit limit change?**
Any change to a credit limit would be a function of our standard business review practices and a customer's payment history.
- 19. Will there be a transaction and shipping outage or a blackout associated with this legal entity change?**
For your planning purposes, legal entity changes are targeted to occur after December 2, 2024. To ensure a seamless transition, a transaction and shipping recess for the impacted legal entities will occur in the days leading up to effective date. The finalized timing for the transaction and shipping recess will be shared in a second communication targeted for October 2024. Please work with your customer service representatives during any blackout period.
- 20. Will all Dow products be impacted by the transaction and shipping outage or blackout period associated with this legal entity change?**
No. Only products associated with the legal entity changes will be impacted. Please work with your customer service or sales account representatives for detailed information relating to your Dow products.
- 21. When will I see new labels on the products I order?**
For product labeling, there will be a transition period where customers may see branding from both companies until inventory can be transitioned to the proper new company branding.

22. Will I receive new safety data sheets (SDS) that align with the To-Be legal entities?

An updated Safety Data Sheet will be sent to Customers with their first shipment of each product after close from the new system using our customer contact email addresses that receive information on shipments. Customers can also reach out to their new customer service representative for SDS at any time after close as well too.

23. What are the addresses for the new legal entities?

The final addresses of the new legal entities have been provided in the customer communication containing the current and corresponding future sales or site legal entity name for the applicable customers. The cross-reference file is available via the link included with the October 2024 customer communication.

24. Will there be a change in the VAT registrations?

The VAT number will change, information has been provided in the customer communication.

25. Will there be a change in the TAX number?

The TAX number will change, information has been provided in the customer communication.

26. Will there be a change in the bank account numbers?

The bank account numbers will change, information has been provided in the customer communication. Please note even if you already transact with Arkema or Bostik legal entities today, the bank account details may be different for laminating adhesives products.

27. Will contracts be updated/changed?

Yes, contracts will move from a previous Dow legal entity to the newly-aligned Arkema legal entity. Impacted contracts are being managed through a separate notification.

28. Will there be updates to tax documents, bank confirmation letters, or legal entity certificates?

Yes. To request additional documentation to complete the To-Be entity set up, please send an email to lamcustomerservice@arkema.com.

29. Will there be an update to DUNS/TIN-number?

Yes. The DUNS/TIN-number will change, information has been provided in the customer communication.

30. Should customer Purchase Orders be updated?

Customers should plan to submit POs after December 2, 2024, with the new legal entity name and work with their customer service representative to update the PO on the order.

31. Are vendor codes I have assigned changing?

It depends on how you assign vendor codes at your company. If the vendor code you have designated for is based on a location or another factor, please let us know and we will work with you to determine if changes are needed.

32. Should I be aware of any other paperwork that has changes?

Yes, additional paperwork that is tied to our SAP system and aligns with the Laminating Adhesives legal entity changes will be impacted. Paperwork changes will include SDS, Labels, etc.

For product labeling, there will be a transition period where customers may see branding from both companies until inventory can be transitioned to the proper new company branding.

Safety Data Sheets will be updated with new Bostik emergency contact information and sent with new shipments as of close.

33. How do I access Ethics, Code of Conduct documentation for Arkema/Bostik?

Please visit Arkema/Bostik's website for relevant information: <https://www.arkema.com/global/en/arkema-group/ethics-and-compliance/>