UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM SD

Specialized Disclosure Report

LOGO

	Exact Name of Registrant as Specified in its Charter, Principal Office Address and Telephone Number	State of Incorporation or Organization	I.R.S. Employ Identification
001-38646	Dow Inc. 2211 H.H. Dow Way, Midland, MI 48674 (989) 636-1000	Delaware	30-1128146
001-03433	The Dow Chemical Company 2211 H.H. Dow Way, Midland, MI 48674 (989) 636-1000	Delaware	38-1285128

Shandell S. Massey
Senior Managing Counsel and Director, Office of the Corporate Secretary
(989) 636-1000

(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period information in this form applies:

 $\ensuremath{\boxtimes}$ Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to Decem

SECTION 1—CONFLICT MINERALS DISCLOSURE

Item 1.01 Conflict Minerals Disclosure and Report

Conflict Minerals Disclosure

This Specialized Disclosure Report on Form SD is a combined report being filed by Dow Inc. and The Dow Chemical Coand together with Dow Inc., "Dow" or the "Company"), for the reporting period from January 1 to December 31, 202

Company's Conflict Minerals Report is filed as Exhibit 1.01 hereto.

It is the Company's policy not to knowingly purchase any raw materials that contain Conflict Minerals that directly or or benefit armed groups in the Covered Countries. This Form SD, the Conflict Minerals Report and the Company's policy the responsible sourcing of Conflict Minerals are publicly available on the Company's website at https://corporate.dow.com/en-us/about/legal/conduct/conflict-minerals.html. The content on, or accessible through, website is not part of or incorporated by reference into this filing.

Item 1.02 Exhibit

As specified in Section 3, Item 3.01 below, the Company is filing the Conflict Minerals Report as Exhibit 1.01 to tl

SECTION 3—EXHIBITS

Item 3.01 Exhibits

The following exhibit is filed as part of this report:

Exhibit 1.01—Conflict Minerals Report of Dow Inc. and The Dow Chemical Company for the reporting period from December 31, 2023.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to behalf by the duly authorized undersigned.

DOW INC. THE DOW CHEMICAL COMPANY Date: May 30, 2024 /s/ JIM FITTERLING

By: Jim Fitterling

Its: Chair and Chief Executive Officer