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Dow Way, Midland, MI 48674989 636-1000001-034337The Dow Chemical Company1.25% Notes due March 15, 2032DOW/32New York Stock ExchangeThe Dow Chemical Company1.875% Notes due March 15, 2040DOW/40New York Stock ExchangeThe Dow Chemical Company4.625% Notes due October 1, 2044DOW/44New York Stock ExchangeSecurities registered pursuant to Section 12(g) of the Act: NoneIndicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.Dow Inc.â Yesâ NoThe Dow Chemical Companyâ Yesâ NoIndicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.Dow Inc.â Yesâ NoThe Dow Chemical Companyâ Yesâ NoIndicate by check mark whether the registrant (1)â has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2)â has been subject to such filing requirements for the past 90 days.Dow Inc.â Yesâ NoThe Dow Chemical Companyâ Yesâ NoTable of ContentsIndicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).Dow Inc.â Yesâ NoThe Dow Chemical Companyâ Yesâ NoIndicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of âlarge accelerated filer,â âaccelerated filer,â âsmaller reporting company,â âemerging growth company,â in Rule 12b-2 of the Exchange Act.Dow Inc.â Large accelerated filerâ Accelerated filerâ Non-accelerated filerâ Smaller reporting companyâ Emerging growth companyâ If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.Dow Inc.â The Dow Chemical Companyâ Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.Dow Inc.â The Dow Chemical Companyâ If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements.Dow Inc.â The Dow Chemical Companyâ Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to Â§240.10D-1(b).Dow Inc.â The Dow Chemical Companyâ Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).Dow Inc.â Yesâ NoThe Dow Chemical Companyâ Yesâ NoAs of June 30, 2024, the aggregate market value of the common stock of Dow Inc. held by non-affiliates of Dow Inc. was approximately \$37.1 billion based on the last reported closing price of \$53.05 per share as reported on the New York Stock Exchange.Dow Inc. had 703,831,931 shares of common stock, \$0.01 par value, outstanding at January 15, 2025. The Dow Chemical Company has 100A shares of common stock, \$0.01 par value, outstanding at January 15, 2025, all of which were held by the registrantâs parent, Dow Inc. The Dow Chemical Company meets the conditions set forth in General Instruction I(1)(a) and (b) for Form 10-K and therefore is filing this form in the reduced disclosure format.DOCUMENTS INCORPORATED BY REFERENCEDow Inc.'s Portions of Dow Inc.'s Proxy Statement for the 2025 Annual Meeting of Stockholders are incorporated herein by reference in Part III of this Annual Report on Form 10-K to the extent stated herein. Such proxy statement will be filed with the Securities and Exchange Commission within 120 days of Dow Inc.'s fiscal year ended December 31, 2024. The Dow Chemical Company: None.Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesANNUAL REPORT ON FORM 10-KFor the fiscal year ended December 31, 2024TABLE OF CONTENTSPART IItem 1. Business.5Item 1A. Risk Factors.21Item 1B. 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Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.143Item 13. Certain Relationships and Related Transactions, and Director Independence.143Item 14. Principal Accounting Fees and Services.143PART IVItem 15. Exhibits, Financial Statement Schedules.144Item 16. Form 10-K Summary.147SIGNATURES1493Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesThis Annual Report on Form 10-K is a combined report being filed by Dow Inc. and The Dow Chemical Company and its consolidated subsidiaries (âDowâ and together with Dow Inc., âDowâ or the "Company"). This Annual Report on Form 10-K reflects the results of Dow and its consolidated subsidiaries. As a result of the parent/subsidiary relationship between Dow Inc. and TDCC, and considering that the financial statements and disclosures of each company are substantially similar, the companies are filing a combined report for this Annual Report on Form 10-K. The information reflected in this report is equally applicable to both Dow Inc. and TDCC, except where otherwise noted. Each of Dow Inc. and TDCC is filing information in this report on its own behalf and neither company makes any representation to the information relating to the other company.CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTSOur certain statements in this report are âforward-looking statementsâ 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 âanticipate,â âbelieve,â âcould,â âestimate,â âexpect,â âintend,â âmay,â âmay result,â âopportunity,â âoutlook,â âplan,â âproject,â âseek,â âshould,â âstrategy,â âtarget,â âwill,â âwill be,â âwill continue,â âwill likely result,â âwould,â â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 Dowâ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 Dowâs products; Dowâ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 Dowâs products and services and ability to compete in such markets; failure to develop and market new products and optimally manage product life cycles; the rate and degree of market acceptance of Dowâ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 Dowâ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 Dowâ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 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 Dowâs information technology networks and systems, including the impact of cyberattacks; risks related to Dowâs separation from DowDuPont Inc. such as Dowâ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 of this Annual Report on Form 10-K titled âRisk Factors.â 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 Dowâ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.Dow's website and its content are not deemed incorporated by reference into this report.4Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesPART IITEM 1. BUSINESSTHE COMPANYDow Inc. was incorporated on August 30, 2018, under Delaware law, to serve as a holding company for The Dow Chemical Company and its consolidated subsidiaries ("TDCC" and together with Dow Inc., "Dow" or the "Company"). Dow Inc. operates all of its businesses through TDCC, a wholly owned subsidiary, which was incorporated in 1947 under Delaware law and is the successor to a Michigan corporation, of the same name, organized in 1897. The Company's principal executive offices are located at 2211 H.H. Dow Way, Midland, Michigan 48674.Available InformationThe Company's Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q and Current Reports on Form 8-K, and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, are available free of charge at www.dow.com/investors, as soon as reasonably practicable after the reports are electronically filed or furnished with the U.S. Securities and Exchange Commission ("SEC"). The SEC maintains a website that contains these reports as well as proxy statements and other information regarding issuers that file electronically. The SEC's website is www.sec.gov. Dow's website and its content are not deemed incorporated by reference into this report.Except as otherwise indicated by the context, the term "Union Carbide" means Union Carbide Corporation and the term "Dow Silicones" means Dow Silicones Corporation, both wholly owned subsidiaries of the Company.ABOUT DOWDow is one of the worldâs leading materials science companies, serving customers in high-growth markets such as packaging, infrastructure, mobility and consumer applications. The Company's global breadth, asset integration and scale, focused innovation, leading business positions and commitment to sustainability enables the Company to achieve profitable growth and help deliver a sustainable future. Dow operates manufacturing sites in 30 countries and employs approximately 36,000A people. In 2024, Dow delivered sales of approximately \$43 billion. Learn more about Dow's ambition to be the most innovative, customer-centric, inclusive and sustainable materials science company in the world by visiting www.dow.com. BUSINESS SEGMENTS AND PRODUCTSThe Company conducts its worldwide operations through six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics, Industrial Intermediates & Infrastructure and Performance Materials & Coatings. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. The Company did not aggregate any operating segments when determining its reportable segments. See Part II, Item 7. Managementâs Discussion and Analysis of Financial Condition and Results of Operations and Note 25 to the Consolidated Financial Statements for additional information concerning the Companyâs operating segments.P

telecommunications infrastructure; toys and infant productsAcrylics, bio-based plasticizers, copolymer, elastomers, ethylene copolymer resins, EPDM, ethylene vinyl acetate ("EVA"), methacrylic acid copolymer resins, polyethylene ("PE"), high-density polyethylene ("HDPE"), low-density polyethylene ("LDPE"), linear low-density polyethylene ("LLDPE"), polyolefin plastomers, resin additives and modifiers, semiconductor and jacketing compound solutions and wire and cable insulationAliphatic solvent, butene, ethylene, hexene, octene, propyleneBorealis, ExxonMobil, INEOS, Lanxess, LyondellBasell, Nova, SABICJoint Ventures:This segment includes a portion of the Company's share of the results of the following joint ventures:â€¢EQUATE Petrochemical Company K.S.C.C. (â€¢EQUATEâ€¢) - a Kuwait-based company that manufactures ethylene, polyethylene and ethylene glycol, and manufactures and markets monoethylene glycol, diethylene glycol and polyethylene terephthalate resins; owned 42.5Å percent by the Company.â€¢The Kuwait Olefins Company K.S.C.C. (â€¢TKOCâ€¢) - a Kuwait-based company that manufactures ethylene and ethylene glycol; owned 42.5Å percent by the Company.â€¢Map Ta Phut Olefins Company Limited (â€¢Map Ta Phutâ€¢) - a Thailand-based company that manufactures propylene and ethylene; the Company has an effective ownership of 32.77Å percent (of which 20.27Å percent is owned directly by the Company and aligned with the Industrial Intermediates & Infrastructure segment and 12.5Å percent is owned indirectly through the Companyâ€¢'s equity interest in Siam Polyethylene Company Limited, an entity that is part of The SCGC-Dow Group and aligned with the Packaging & Specialty Plastics segment).â€¢Sadara Chemical Company ("Sadara") - a Saudi Arabian company that manufactures chlorine, ethylene, propylene and aromatics for internal consumption and manufactures and sells polyethylene, ethylene oxide and propylene oxide derivative products, and isocyanates; owned 35Å percent by the Company. The Company continues to be responsible for marketing a significant portion of Sadaraâ€¢'s products through the Companyâ€¢'s established sales channels.Å In 2021, Dow and the Saudi Arabian Oil Company agreed to a marketing rights transition plan. Execution of the transition plan is ongoing and progressing towards aligning marketing rights and responsibilities to levels more consistent with each partner's equity ownership. This transition will not impact equity earnings, but is expected to reduce the Company's sales of Sadara products over the transition period. This segment also includes the Company's share of the results of the following joint ventures:â€¢The Kuwait Styrene Company K.S.C.C. - a Kuwait-based company that manufactures styrene monomer; owned 42.5Å percent by the Company.â€¢The SCGC-Dow Group - a group of Thailand-based companies (consisting of Siam Polyethylene Company Limited; Siam Polystyrene Company Limited; Siam Styrene Monomer Company Limited; and Siam Synthetic Latex Company Limited) that manufactures polyethylene, polystyrene, styrene, latex and specialty elastomers; owned 50Å percent by the Company.7Table of ContentsCurrent and Future InvestmentsThe Company has announced investments that are being progressed over the next several years and are expected to enhance competitiveness. These include:â€¢Construction of the world's first net-zero Scope Å 1 and 2 carbon dioxide equivalent ("CO2e") emissions integrated ethylene and derivatives complex in Alberta, Canada. This project is expected to deliver 2Å million metric tons of organic growth in attractive, high-end markets while decarbonizing 20Å percent of Dow's global ethylene capacity.â€¢Construction of a world-scale polyethylene unit on the U.S. Gulf Coast, based on Dowâ€¢'s proprietary process technologies, to meet consumer-driven demand in specialty packaging, health and hygiene, and industrial and consumer packaging applications.â€¢Ongoing collaboration with Mura Technology (â€¢Muraâ€¢) to help solve the global plastics waste challenge and advance circularity via circular feedstocks, which are converted into recycled plastics. The Company's ambition includes becoming the most sustainable materials science company, with a strategy to advance the well-being of humanity by helping lead the transition to a sustainable planet and society. This includes lowering energy and greenhouse gas ("GHG") emissions and further enabling a shift to a circular economy for plastics by focusing on resource efficiency and integrating recycled content and renewable feedstocks into its production processes. Additionally, the Company's Transform the Waste target aims to transform plastic waste and other forms of alternative feedstock to commercialize 3 million metric tons of circular and renewable solutions annually by 2030. As part of that strategy, Dow completed or progressed the following investments in 2024:â€¢Dow acquired Circulus Holdings, LLC, a U.S. mechanical recycling company that converts plastic waste into post-consumer resin. This acquisition includes two facilities in the United States with a total recycling capacity of 50,000 metric tons per year and supports Dow's efforts towards the Transform the Waste target.â€¢Dow completed the sale of its flexible packaging laminating adhesives business in 2024 to Arkema, S.A. The completion of this sale exemplifies Dow's commitment to aligning the Company's portfolio with its growth strategy and circularity platforms.â€¢Dow signed a Memorandum of Understanding ("MOU") with Ambipar, a Brazilian multinational and global leader in environmental solutions, to expand the strategic alliance between Dow and Ambipar and help drive transformation of the plastic recycling market in Brazil. By 2030, Dow and Ambipar target leading polyethylene recycling in Brazil, increasing operations from 2,000 metric tons per year to 60,000 metric tons per year. â€¢Dow signed an additional MOU with SCG Chemicals in 2024 to expand its circularity partnership and transform 200,000 metric tons per year of plastic waste into circular products by 2030 in the Asia Pacific geographic region. The partnership supports Dow's efforts towards the Transform the Waste target.â€¢The first Mura plant in the United Kingdom commenced commissioning of its 20,000Å metric ton advanced recycling facility in the fourth quarter of 2024 and will begin feedstock production in 2025. Dow will be the main recipient of the product produced at this site.â€¢Dow continued to collaborate with X-energy, a nuclear energy innovation company, to advance the design of the previously announced advanced small modular reactor nuclear project at the Seadrift Operations manufacturing site in Texas, which includes developing a construction permit application for submittal to the Nuclear Regulatory Commission. The project is expected to be funded 50 percent by the U.S. Department of Energy under the Advanced Reactor Demonstration Program and will be operated by a subsidiary of NextEra Energy, one of the nationâ€¢'s major nuclear operators.â€¢Dow continued its collaboration with Hanseatic Energy Hub GmbH ("HEH") as a minority stakeholder and is working with HEH's current members to advance Germany's capabilities to import supplies of liquefied natural gas, bio-liquefied natural gas and synthetic natural gas through the construction of an import terminal. HEH and its shareholders approved the final investment decision for this project on March 4, 2024. The HEH consortium plans to build, own, and operate an import terminal for liquefied gases onsite at Dow's Stade, Germany industrial park. The zero-emission terminal will be co-located with Dow's facilities in Stade. Dow is making land available for the construction of the terminal as well as infrastructure services, off-gas heat, site services and mutual harbor use rights.â€¢Dow and privately-held New Energy Blue reached a long-term supply agreement to produce bio-based ethylene from renewable agricultural residues. This is the first agreement in North America to generate plastic sourced materials from corn stover (stalks and leaves), and is the Company's first agreement in North America to utilize agriculture residues for plastic production. Under the terms of the supply agreement, Dow will support the 8Table of Contentsdesign of New Energy Freedom, a new facility in the United States that is expected to process corn stover and produce commercial quantities of second-generation ethanol and clean lignin, with nearly half of the ethanol to be turned into bio-based ethylene feedstock reducing CO2e emissions from plastic production, and using it in recyclable applications across transportation, footwear, and packaging.â€¢Dow and Reciclar S.A. joined forces to build an efficient model for plastic recycling in Argentina that will produce more than 6,500Å metric tons of post-consumer plastic resin. This collaboration agreement with Reciclar S.A. spans three years and aims to improve the capacity of Reciclar S.A. to process waste on a larger scale and produce high-quality post-consumer plastic materials under the REVOLOPTM brand.â€¢Dow has several renewable power agreements in place globally that continue to support progress toward its goal to reduce net annual Scope 1 and 2 CO2e emissions by 5 million metric tons by 2030.INDUSTRIAL INTERMEDIATES & INFRASTRUCTURE The Industrial Intermediates & Infrastructure operating segment consists of two customer-centric global businessesÅ - Industrial Solutions and Polyurethanes & Construction Chemicals - that develop important intermediate chemicals that are essential to manufacturing processes, as well as downstream, customized materials and formulations that use advanced development technologies. These businesses primarily produce and market ethylene oxide and propylene oxide derivatives that are aligned to market segments as diverse as appliances; coatings; furniture and bedding; building and construction; mobility; electronics; surfactants for cleaning and sanitization; infrastructure; and oil and gas. The businesses' global scale and reach, world-class technology, research and development capabilities and materials science expertise enable the Company to be a premier solutions provider offering customers value-added sustainable solutions to enhance comfort, energy efficiency, product effectiveness and durability.Industrial SolutionsIndustrial Solutions provides a broad portfolio of solutions that enable and improve the manufacture of consumer and industrial goods and services. The businessesâ€¢' solutions minimize friction and heat in mechanical processes; manage the oil and water interface; deliver ingredients for maximum effectiveness; facilitate dissolvability; enable product identification; decarbonize oil and gas products; reduce energy intensity, water use and increase efficacy in broad washing applications; and provide the foundational building blocks for the development of chemical technologies. The business supports manufacturers across a large variety of end-markets, notably coatings; detergents and cleaners; crop protection; consumer health; electronics; oil and gas; inks; lubricants and fluids. The business is a leading producer of purified ethylene oxide, amines, solvents and glycol ethers. Polyurethanes & Construction ChemicalsPolyurethanes & Construction Chemicals consists of three businesses: Polyurethanes, Chlor-Alkali & Vinyl (â€¢CAVâ€¢) and Construction Chemicals. The Polyurethanes business is the worldâ€¢'s largest producer of propylene oxide, propylene glycol and polyether polyols, a leading producer of aromatic isocyanates and fully formulated polyurethane systems for rigid, semi-rigid and flexible foams, as well as a leading producer of coatings, adhesives, sealants, elastomers and composites that serve consumers; industrial; building and construction; and mobility end-markets. This includes applications for appliances; furniture; bedding; refrigerated transport; building insulation panels; automotive seat cushions and acoustics; and aircraft deicing fluids. The CAV business provides chlorine and caustic soda supply and markets caustic soda, a valuable co-product of the chlor-alkali manufacturing process, ethylene dichloride and vinyl chloride monomer. The CAV business' assets are predominantly in Western Europe and Latin America and largely produce materials for internal consumption. The Construction Chemicals business provides cellulose ethers, redispersible latex powders, and acrylic emulsions used as key building blocks for differentiated building and construction materials across many market segments and applications ranging from roofing and flooring to gypsum-, cement-, concrete- and dispersion-based building materials. Both Polyurethanes and Construction Chemicals deliver sustainable products aligned toward green building markets yielding reduced environmental impacts and lower product intensity compared to traditional offerings.9Table of ContentsDetails on Industrial Intermediates & Infrastructure's 2024 net sales, by business and geographic region, are as follows: ProductsMajor applications/market segments and products are listed below by business:BusinessApplications/Market SegmentsMajor ProductsKey Raw MaterialsKey CompetitorsIndustrial SolutionsBroad range of products for specialty applications including consumer health; agriculture crop protection offerings; aircraft deicing fluids; solvents for coatings; heat transfer fluids for concentrated solar power and data center cooling applications; solvents for electronics processing; food preservation; fuel markers; industrial and institutional cleaning; infrastructure applications; lubricant additives; products and services for energy markets including exploration, production, transmission, refining, mining, gas processing and carbon capture to optimize supply, improve efficiencies and manage emissionsButyl glycol ethers, VERSENEÅ,¢ Chelants, UCARÅ,¢ Deicing Fluids, UCARSOLÅ,¢ Amines and related technology for carbon capture and gas treating, ethanolamines, ethylene oxide ("EO"), ethyleneamines, ELEVENÅ,¢ Additives for enhanced oil recovery, UCONÅ,¢ Fluids, DOWANOLÅ,¢ Glycol Ethers, DOWTHERMÅ,¢ Heat Transfer Fluids, DOWFROSTÅ,¢ Fluids for data center cooling; higher glycols, isopropanolamines, low-VOC solvents, methoxypolyethylene glycol, methyl isobutyl, polyalkylene glycol, CARBOWAXÅ,¢ SENTRYÅ,¢ Polyethylene Glycol, TERGITOLÅ,¢and TRITONÅ,¢ brand surfactants, demulsifiers, drilling and completion fluids, rheology modifiers, scale inhibitors, shale inhibitors, specialty amine solvents, surfactants, water clarifiers, frothing separating agentsAmmonia, butene, ethylene, phenol, propyleneBASF, Eastman, Hexion, Huntsman, INEOS, LyondellBasell, SABIC, Sasol, ShellPolyurethanes & Construction ChemicalsAircraft deicing fluids; alumina; pulp and paper; appliances; automotive; bedding; building and construction; flooring; footwear; heat transfer fluids; hydraulic fluids; infrastructure; mobility; packaging; textiles and transportation; caulks and sealants; cement-based tile adhesives; concrete solutions; elastomeric roof coatings; industrial non-wovens; plasters and renders; roof tiles and siding; sport grounds and tape joint compoundsAniline, caustic soda, ethylene dichloride ("EDC"), methylene diphenyl diisocyanate (â€¢MDIâ€¢), polyether polyols, propylene glycol ("PG"), propylene oxide ("PO"), polyurethane systems, vinyl chloride monomer ("VCM"), AQUASETÅ,¢ Acrylic Thermosetting Resins, DOWÅ,¢ Latex Powder, RHOPLEXÅ,¢ and PRIMALÅ,¢ Acrylic Emulsion Polymers, WALOCELÅ,¢ Cellulose EthersAniline, benzene, carbon monoxide, caustic soda, cell effluent, cellulose, chlorine, electric power, ethylene, hydrogen peroxide, propyleneArkema, Ashland, BASF, Covestro, Eastman, Huntsman, WanhuaJoint Ventures This segment includes a portion of the Company's share of the results of EQUATE, TKOC, Map Ta Phut and Sadara. 10Table of ContentsCurrent and Future InvestmentsThe Company expects to make investments over the next several years to enhance competitiveness and increase underlying mid-cycle earnings in its Polyurethanes & Construction Chemicals and Industrial Solutions businesses. The investments will include alkoxylation capacity expansions and finishing capabilities, investments to support growth in polyurethane systems and efficiency improvements around the world.In 2024, the Company benefited from the completion of an integrated MDI distillation and prepolymers facility along the U.S. Gulf Coast to increase distillation capabilities by 30Å percent versus prior levels, which is expected to improve integrated margins for the portfolio. In addition, the Company completed the expansion of propylene glycol capacity at the existing joint venture facility in Map Ta Phut, Thailand by 80,000 metric tons per year, bringing total capacity to 250,000 metric tons per year, the largest propylene glycol plant in the region. This additional capacity came online in March 2024 and will support customer growth for food and pharma applications.In 2024, the Industrial Solutions business continued to ramp up previously completed investments on the U.S. Gulf Coast and in Europe to expand capacity of specialty amines and alkoxylation chemistries to serve fast growing energy transition, pharmaceutical, home care, cleaning, and agriculture end-markets. The Company also further advanced applications in data center cooling with DOWFROSTTM LC Heat Transfer Fluid, which is specifically formulated for liquid-cooled, direct-to-chip applications and provides exceptional corrosion protection, freeze protection and ensures a long life-span of the system. The Company also announced its intent to invest in a new world-scale carbonate solvents facility in the United States to support domestic electric vehicle and energy storage markets in collaboration with the U.S. Department of Energy Office of Clean Energy Demonstrations.In 2024, the Company also progressed the following:â€¢The Industrial Solutions business advanced investments to expand alkoxylation capacity in the United States and Europe. These investments build on previously announced capacity expansions, collectively increasing the Company's global alkoxylation capacity by 70Å percent versus the 2020 baseline. The additional capacity is needed to support increasing demand across a wide range of fast-growing end-markets where the Company is delivering 10 percent to 15 percent annual growth rates, from home and personal care to industrial and institutional cleaning solutions and pharmaceuticals. The investments are backed by supply agreements with customers, including leading consumer brands, and are expected to come online in the United States and Europe within the next year.â€¢The Polyurethanes & Construction Chemicals business made significant progress in scaling key projects aligned with its long-term sustainability goals. Together with key industry partners and selected customers, Dow has created an innovative industry ecosystem, which pioneers the RENUVATM end-of-life mattress recycling program at an industrial scale, covering everything from collection and dismantling to re-polyol production and mattress manufacturing. Also, as part of its circular strategy, the Polyurethanes & Construction Chemicals business commercializes mass-balanced circular feedstock solutions, SPECIFLEXTM CIR, for mobility applications. â€¢In support of customer requests to reduce Scope 3 emissions, the Polyurethanes & Construction Chemicals business successfully launched propylene glycol and CAV low-carbon offerings under Dow's DECARBIATM portfolio of reduced carbon materials, in which the decarbonization potential reaches from more than 40 percent to well above 90 percent depending on product grades.â€¢Dow announced a strategic review of select assets in Europe, primarily certain polyurethanes assets within the Industrial Intermediates & Infrastructure segment, as part of an effort to continue to optimize its global asset footprint. The strategic review is expected to be completed in 2025.11Table of ContentsPERFORMANCE MATERIALS & COATINGS The Performance Materials & Coatings operating segment includes industry-leading franchises that deliver a wide array of solutions into consumer, infrastructure and mobility end-markets. The segment consists of two global businesses: Coatings & Performance Monomers and Consumer Solutions. These businesses primarily utilize the Company's acrylics-, cellulose- and silicone-based technology platforms to serve the needs of the architectural and industrial coatings; home and personal care; consumer and electronics; mobility; industrial and chemical processing; and infrastructure (including residential and commercial buildings) end-markets. Both businesses employ materials science capabilities, global reach and unique products and technology combining chemistry platforms to deliver differentiated, market-driven and sustainable innovations to customers. Coatings & Performance Monomers Coatings & Performance Monomers consists of two businesses: Coating Materials and Performance Monomers. The Coating Materials business makes critical ingredients and additives that help advance the performance of paints and coatings. The business offers innovative and sustainable products to accelerate paint and coatings performance across diverse market segments, including architectural paints and coatings, as well as industrial coatings applications used in maintenance and protective industries, wood, metal packaging, traffic markings, thermal paper and leather. These products enhance coatings by improving hiding and coverage characteristics, enhancing durability against nature and the elements, lowering or eliminating volatile organic compounds content, reducing maintenance and improving ease of application. The Performance Monomers business manufactures acrylics-based building blocks needed for the production of coatings, textiles, adhesives and home and personal care products. Consumer SolutionsConsumer Solutions consists of two businesses: Performance Silicones & Specialty Materials and Silicone Feedstocks & Intermediates. The Performance Silicones & Specialty Materials business delivers an unmatched

portfolio of performance-enhancing materials to meet the diverse needs of customers in fast-growing markets, including infrastructure; consumer and electronics; industrial and chemical processing; mobility; and home and personal care. It focuses resources on delivering valuable differentiation via market-driven innovations and sustainable solutions, which address lower-carbon footprint and circularity goals while enabling continued growth. The Silicone Feedstocks & Intermediates business focuses on maximizing productivity and optimizing margins by leveraging Dowâ€™s scale and global reach. It is charged with producing silicon metal, siloxanes and intermediates, which are key materials to manufacture differentiated downstream silicone products. Details on Performance Materials & Coatings' 2024 net sales, by business and geographic region, are as follows: 12Table of ContentsProductsMajor applications/market segments and products are listed below by business:BusinessApplications/Market SegmentsMajor ProductsKey Raw MaterialsKey CompetitorsCoatings & Performance MonomersAcrylic binders for architectural paints and coatings, industrial coatings and paper; adhesives; dispersants; impact modifiers; inks and paints; opacifiers and surfactants for both architectural and industrial applications; plastics additives; processing aids; protective and functional coatings; rheology modifiersACOUTSICRYLâ„¢, â„¢ Liquid-Applied Sound Damping Technology; acrylates; ACRYSOLâ„¢, â„¢ Rheology Modifiers; AVANSSEâ„¢, â„¢ Acrylic Binders; EVOQUEâ„¢, â„¢ Pre-Composite Polymer; foam cell promoters; FORMASHIELDâ„¢, â„¢ Acrylic Binder; high-quality impact modifiers; MAINCOTEâ„¢, â„¢ Acrylic Epoxy Hybrid; methacrylates; processing aids; RHOPLEXâ„¢, â„¢ Acrylic Resin; TAMOLâ„¢, â„¢ Dispersants; FASTRACKâ„¢, â„¢ Road Marking Resins; vinyl acetate monomers; weatherable acrylic capstock compounds for thermoplastic and thermosetting materialsAcetic acid, acetone, acrylic acid, ammonia, butanol, butyl acrylate, methanol, methyl methacrylate, propylene, styreneArkema, BASF, Celanese, Evonik, LyondellBasell, Wacker ChemieConsumer SolutionsPersonal and home care; mobility; infrastructure; consumer and electronics; industrial and chemical processingAdhesives and sealants; antifoams and surfactants; coatings and controlled release; coupling agents and crosslinkers; fluids, emulsions and dispersions; formulating and processing aids; granulation and binders; oils; polymers and emollients; opacifiers; reagents; resins, gels and powders; rheology modifiers; rubber; solubility enhancers; aerospace composites; surfactants and solvents; encapsulants for solar photovoltaic applications; ACUSOLâ„¢, â„¢ Prime 1 Polymer; AMPLIFYâ„¢, â„¢ Si PE 1000 Polymer System; bio-based, readily biodegradable SunSpheresâ„¢, â„¢ BIO SPF Booster; DOWSILâ„¢, â„¢ Silicone Products; SILASTICâ„¢, â„¢ Silicone Elastomers; SYL-OFFâ„¢, â„¢A Silicone Release CoatingsMethanol, platinum, silica, silicon metal Elkem, Momentive, Shin-Etsu, Wacker ChemieCurrent and Future InvestmentsIn 2024, key growth capital projects in every major geographic region were brought online to meet customer needs in fast-growing markets. These include:â„¢Capacity expansions of silicone key intermediates enabling downstream growth globally across multiple end-markets, such as infrastructure; consumer and electronics; and mobility. â„¢Capacity expansions in Europe, Middle East, Africa and India ("EMEA") to meet demand growth for sustainable silicone solutions in the personal care end-markets.â„¢Capacity expansions in Asia Pacific to meet growing demand for mobility, infrastructure, consumer and electronics end-markets.â„¢Capacity expansions in U.S. & Canada to accelerate growth in targeted applications within mobility, personal care, and infrastructure end-markets.The Company continues to make targeted incremental investments strategically focused on higher-return and faster-payback projects that will require lower levels of capital investment in both the Coatings& Performance Monomers and Consumer Solutions businesses. These investments aim to expand manufacturing capacity, capabilities and efficiency, which further enhance competitiveness across end-markets.Growth investments drive realization of the Company's broad product innovation portfolio where over 90 percent of projects deliver sustainability benefits. As part of this portfolio, the Coatings & Performance Monomers business continues to make significant strides in advancing architectural coatings innovations that provide both performance and sustainability benefits. The Company's capital strategy is aligned with industry trends to further expand investments focused on accelerating end-markets, including electronics, infrastructure and mobility. Debtobottlenecking investments allow the Company to fully leverage its global footprint and world-scale facilities to increase supply chain flexibility.13Table of ContentsBy leveraging global scale and a broad innovation portfolio, the Company is well-positioned to deliver differentiated solutions and sustainable materials in key end-markets, including infrastructure, electronics, industrial, mobility, and home and personal care.CORPORATECorporate includes certain enterprise and governance activities (including insurance operations, environmental operations, etc.); non-business aligned joint ventures; non-business aligned litigation expenses; and discontinued or non-aligned businesses. RAW MATERIALSThe Company operates in an integrated manufacturing environment. Basic raw materials are processed through many stages to produce a number of products that are sold as finished goods at various points in those processes. Hydrocarbon-based raw materials are the major raw material streams that feed the production of the Company's finished goods. The Company purchases hydrocarbon-based raw materials including ethane, propane, butane, naphtha and condensate as feedstocks. These raw materials are used in the production of both saleable products and energy. The Company also purchases and sells certain monomers, primarily ethylene and propylene, to balance internal production and internal consumption. The Company purchases natural gas, primarily to generate electricity, and purchases electric power to supplement internal generation. In addition, the Company produces a portion of its electricity needs in Louisiana and Texas; Alberta, Canada; The Netherlands; the United Kingdom; and Germany. The Company's primary source of these raw materials are natural gas liquids ("NGLs"), which are derived from natural gas and crude oil production, and naphtha, which is produced during the processing and refining of crude oil. Given recent advancements in shale gas, shale oil and conventional drilling techniques, the Company expects these raw materials to be in abundant supply. The Company's suppliers of these raw materials include regional, international and national oil and gas companies. The Company purchases raw materials on both short- and long-term contracts. The Company had adequate supplies of raw materials in 2024 and expects to continue to have adequate supplies of raw materials in 2025.INDUSTRY SEGMENTS AND GEOGRAPHIC REGION RESULTSSee NoteA 25 to the Consolidated Financial Statements for information regarding Dow's chief operating decision maker, net sales, significant segment expenses, Operating EBIT and total assets by segment, as well as net sales and long-lived assets by geographic region.SIGNIFICANT CUSTOMERS AND PRODUCTSAll products and services are marketed primarily through the Companyâ€™s sales force, although in some instances more emphasis is placed on sales through distributors. In 2024, no significant portion of the Company's sales was dependent upon a single customer.PATENTS, LICENSES AND TRADEMARKSThe Company continually applies for and obtains U.S. and foreign patents and has a substantial number of pending patent applications throughout the world. At December 31, 2024, the Company owned approximately 4,000 active U.S. patents and 27,000 active foreign patents as follows: Remaining Life of Patents Owned at Dec 31, 2024United StatesRest of WorldWithin 5 years700A 4,200A 6 to 10 years1,400A 9,200A 11 to 15 years1,500A 12,200A 16 to 20 years400A 1,400A Total4,000A 27,000A The Companyâ€™s primary purpose in obtaining patents is to protect the results of its research for use in operations and licensing. The Company is party to a substantial number of patent licenses, including intellectual property cross-license agreements and other technology agreements, and also has a substantial number of trademarks and 14Table of Contentstrademark registrations in the United States and in other countries, including the â„œDow in Diamondâ„¢ trademark. Although the Company considers that its patents, licenses and trademarks in the aggregate constitute a valuable asset, it does not regard its business as being materially dependent on any single or group of related patents, licenses or trademarks.PRINCIPAL PARTLY OWNED COMPANIESThe Companyâ€™s principal nonconsolidated affiliates at December 31, 2024, including direct and indirect ownership interest for each, are listed below:Principal Nonconsolidated AffiliateCountryOwnership InterestBusiness DescriptionEQUATE Petrochemical Company K.S.C.C. Kuwait42.50A %Manufactures ethylene, polyethylene and ethylene glycol, and manufactures and markets monoethylene glycol, diethylene glycol and polyethylene terephthalate resinsThe Kuwait Olefins Company K.S.C.C. Kuwait42.75A %Manufactures ethylene and ethylene glycolThe Kuwait Styrene Company K.S.C.C. Kuwait42.50A %Manufactures styrene monomerMap Ta Phut Olefins Company Limited 1Thailand32.77A %Manufactures propylene and ethyleneSadara Chemical Company 2Saudi Arabia35.00A %Manufactures chlorine, ethylene, propylene and aromatics for internal consumption and manufactures and sells polyethylene, ethylene oxide and propylene oxide derivative products, and isocyanatesThe SCGC-Dow Group:Siam Polyethylene Company LimitedThailand50.00A %Manufactures polyethyleneSiam Polystyrene Company LimitedThailand50.00A %Manufactures polystyreneSiam Styrene Monomer Company LimitedThailand50.00A %Manufactures styrene monomerSiam Synthetic Latex Company LimitedThailand50.00A %Manufactures latex and specialty elastomers1.The Company's effective ownership of Map Ta Phut is 32.77A percent, of which the Company directly owns 20.27A percent and indirectly owns 12.50A percent through its equity interest in Siam Polyethylene Company Limited.2.The Company is responsible for marketing a significant portion of Sadara products outside of the Middle East zone through the Company's established sales channels. Under this arrangement, the Company purchases and sells Sadara products for a marketing fee. In 2021, Dow and the Saudi Arabian Oil Company agreed to a marketing rights transition plan. Execution of the transition plan is ongoing and progressing towards aligning marketing rights and responsibilities to levels more consistent with each partner's equity ownership. See NoteA 11 to the Consolidated Financial Statements for additional information regarding nonconsolidated affiliates.COMMITMENT TO SUSTAINABILITYDow believes its purpose is to deliver a sustainable future through its materials science and collaboration with its partners. That is why Dow is actively aligning its business and sustainability strategy, operational footprint, product offerings and technologies to unlock new sustainable growth opportunities within the markets it serves and deliver long-term value to its stakeholders.The following four areas are critical for Dow to consistently deliver responsible, best-in-class performance and value growth:Protecting the ClimateClimate change is a critical challenge to the world and Dowâ€™s business. Dow embraces its responsibility to help reduce global GHG emissions and the impacts of climate change on natural ecosystems. Dowâ€™s approach to climate protection includes efforts to both mitigate and adapt to climate change.Advancing a Circular Economy and Safer MaterialsDow is continuously looking for better ways to make, use and reuse materials, to help keep them out of the environment and retain their value for as long as possible in support of a sustainable future. Dow believes in considering the total impact of a product over its life cycle, including factors such as demands and impacts on nature, GHG, performance, longevity and end of life, while also working to extend the lifespan of materials.15Table of ContentsDow is focused on utilizing its strong innovation pipeline to develop safer materials or reduce or eliminate priority substances in its products. The Company also invests in upstream manufacturing technologies to reduce facility emissions and, where necessary, restricts downstream uses of some substances.Cultivating a Thriving Team and CommunityDow is committed to lead with inclusion, elevate its focus on diversity and embed equity into its practices, policies and processes for breakthrough results. The Company supports an innovative, sustainable and inclusive future where its communities can thrive, everyone has equitable access to careers in science, technology, engineering and math and skilled trades, and employees are empowered to accelerate change.Driving Accountability and Best-in-Class PerformanceDow exercises strong corporate governance through transparency, risk management, effective leadership, ethical compliance and behavior, and stakeholder feedback and management. Dowâ€™s approach to corporate governance is centered on its core values and helps create and maintain a culture that supports long-term success, strengthens decision-making and builds trust in the Company. Dowâ€™s leadership starts with its experienced and highly skilled Board of Directors ("Board"). Among other duties, the Board oversees and guides the Companyâ€™s strategy, environmental, social and governance priorities, and risk management to help promote the creation of long-term value for its shareholders.Dow has implemented and continues to expand on its multi-decade targets intended to put the Company on a path to achieve a sustainable future, which include the following:â„¢By 2030:â„¢Dow will reduce its net annual Scope 1 and 2 CO2e emissions by 5 million metric tons compared with its 2020A baseline, representing a 15 percent reduction from 2020 and a 30 percent reduction in GHG emissions since 2005.â„¢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. â„¢Dow will transform plastic waste and other forms of alternative feedstock to commercialize 3A million metric tons of circular and renewable solutions annually.â„¢By 2035:â„¢All Dow sites will have water stewardship plans.â„¢By 2050:â„¢Dow intends to be carbon neutral (Scopes 1+2+3, plus product benefits).â„¢Dow will partner to conserve 50,000 acres of habitat and its topA 20 water-dependent sites will be water-resilient.The Company's progress in achieving these targets is reviewed regularly by management and with the Environment, Health, Safety & Technology ("EHS&T") Committee of the Board.Additional discussion of matters pertaining to sustainability, including the Company's actions related to sustainability, is included in Part I, Item 1A. Risk Factors; Part II, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations; and NotesA 1, 4 and 15 to the Consolidated Financial Statements. In addition, detailed information on the Company's performance regarding sustainability matters and goals, including the Company's annual Intersections Report, is accessible through Dow's Investors webpage at www.dow.com/investors. Dow's website and its content are not deemed incorporated by reference into this report.HUMAN CAPITALDowâ€™s ambition â„¢ to be the most innovative, customer-centric, inclusive and sustainable materials science company in the world â„¢ starts with people. Dow employees create innovative and sustainable materials science solutions to advance the world. Every answer starts with asking the right questions, which is why the diverse, dedicated Dow team collaborates with customers and other stakeholders to find solutions to the world's toughest challenges. The Company's values of Respect for People, Integrity and Protecting Our Planet are fundamental beliefs that are ingrained in each action taken, can never be compromised and are the foundation of the Company's Code of Conduct.16Table of ContentsThe Company is dedicated to employee health and safety and is invested in fostering a culture of inclusion and continuous learning while supporting its employees through its Total Rewards plans and programs to ensure all Dow employees are respected, valued and encouraged to make their fullest contribution. Safety, Employee Health and Well-BeingA commitment to safety and employee health is ingrained in Dowâ€™s culture and central to how the Dow team works. Dow uses a comprehensive, integrated operating discipline management system that includes policies, requirements, best practices and procedures associated with health and safety. In 2024, the Company achieved an Occupational Safety and Health Administration Total Recordable Injury and Illness Rate of 0.18, based upon the number of incidents per 200,000 work hours for employees and contractors globally. This measure, along with a consistent set of globally applied, as well as locally defined, leading indicators of safety performance, are cornerstones of Dow's worker protection program. The Company maintains a robust, globally tracked near-miss program for situations that did not result in an injury, but could have been high consequence had circumstances been slightly different. This data is reviewed regularly by management and the EHS&T Committee of the Board, is visible to all employees and is built into digital dashboards that include actual injury information for every Dow location around the world. As part of the Companyâ€™s total worker health strategy, employees have access to occupational health services at no cost through on-site, Company-managed clinics at its manufacturing locations or an offsite provider overseen by Dow Occupational Health. In addition to access for occupational health needs, the Company also has a comprehensive well-being strategy, which is framed across four dimensions â„¢ physical, mental, community and financial well-being â„¢ for an approach that is holistic, global, employee centered and outcome-driven. Key ambitions across the four dimensions focus on elements such as workplace stress, psychological safety, resiliency, workload, healthy eating and activities, and social community and inclusion opportunities.Dow maintains active Crisis Management Teams at the corporate level and in each region where the Company operates to ensure appropriate plans are in place in the event of natural disasters or other emergencies.Inclusion, Diversity & EquityAt Dow, inclusion, diversity and equity (â„œID&Eâ„¢) is a business imperative evidenced by inclusion serving as a core pillar of the Company's ambition statement. A strategic and intentional focus on ID&E not only enhances the employee experience and satisfaction, but it also supports innovation, customer experience and understanding of the communities the Company serves. In 2024, Dow advanced to #3 on the Fair360 Top 50 Companies list, remaining in the top 10 for the second consecutive year. Additionally, for the fourth year in a row, Dow was recognized on the Fortune 100 Best Companies to Work ForÂ® list. These are significant accomplishments that represent only two of the many awards the Company received related to its efforts in ID&E. Dow's strategic ID&E efforts are directed by its Chief Inclusion Officer and Office of Inclusion, which supports implementation throughout Dowâ€™s businesses, functions and regions. Three Inclusion Councils drive the ID&E strategy from the top of the Company down and across the enterprise:â„¢The Presidentâ€™s Inclusion Council defines and supports Dow's ID&E strategy from the top.â„¢A Senior Leadersâ€™ Inclusion Council influences change through senior and mid-level business, geographic and functional leaders.â„¢A Joint Inclusion Council collaborates to drive maximum employee engagement through Employee Resource Group (â„œERGâ„¢) leadership. Dowâ€™s 10 ERGs represent a workforce rich in diversity of thought, perspectives and backgrounds. Dowâ€™s ERGs help develop a high-performance workplace culture and cultivate a positive employee experience that supports business growth. ERG participation is voluntary and open to the Company's total workforce with strong allyship representation. Senior leaders serve as executive sponsors for each ERG. In addition, Dow has a Paid Time Off Policy which provides employees time off to volunteer and engage in ERG activities. In 2024, 61A percent of Dowâ€™s workforce and 97A percent of Dow people leaders participated in at least one ERG. Inclusion and diversity metrics, including global spend with certified diverse suppliers, global representation of women and U.S. ethnic minority representation, are embedded in the performance award bonus program for over 3,000 leaders. The results are published internally on a quarterly basis and reviewed regularly by management with the Compensation and Leadership Development Committee of the Board.17Table of ContentsGlobal pay disparity studies have been conducted at Dow for over 20 years to assess fair treatment between genders and between U.S. ethnic minorities and non-minorities and to ensure Dowâ€™s pay practices are being implemented as intended. The results have been publicly disclosed within the Company's annual Intersections Report. As part of Dowâ€™s ID&E efforts, the Company will continue to conduct annual pay gap studies and actively engage with an external partner to further develop and continue to apply best practices.Total RewardsTo achieve Dowâ€™s ambition, the Company invests in its people, who are at the heart of

The Company, through its Total Rewards plans and programs, The Total Rewards plans and programs are structured to attract, retain and motivate Dow's employees. Dow's Total Rewards are designed to support all aspects of its employees' their compensation, future, health, life and career. The Company is committed to aligning its strategy and culture with the needs of its employees and optimizing the investment Dow makes in Total Rewards. As a global company with a diverse team, Dow aims to ensure employees have access to resources that allow them to meet their unique needs. That is why Dow has established three guiding principles that define its Total Rewards strategy: 1) ensuring programs are market competitive; 2) providing employees with offerings that align with their preferences to promote their financial, mental and physical well-being; and 3) offering programs that drive a performance-oriented, results-based culture that enables long-term shareholder value creation. Dow adapts its programs for geography-specific requirements, as well as cultural standards and expectations. Employee Engagement, Learning and Development Throughout an employee's career, the Company supports development through a blend of learning approaches including in-person and virtual trainings, digital learning platforms, on-the-job training and a series of leadership development programs. The Company launched a new skills framework in 2024. The skills framework is aligned to enterprise competencies that support Dow's ambition. Additionally, the skills-valued focus increases the transparency of skills needed for current and future jobs and is embedded in talent practices to support employee growth, development and skill building for evolving business needs. Annually, all employees have the opportunity to provide feedback on employee experience and offer insights into how to improve Dow's working culture through a global employee opinion survey. A key component of the survey is an opportunity for employees to provide feedback on the effectiveness of their direct leader. In 2024, 73A percent of employees responded to the annual survey. The feedback received through this annual survey and additional quarterly checkpoint surveys is used to drive actions to improve the overall Dow experience for employees across the Company, as well as to support continuous improvement in leader effectiveness. 18Table of ContentsAt December 31, 2024, the Company permanently employed approximately 36,000 people on a full-time basis. *U.S. ethnic minorities include employees who self-identify as American Indian or Alaskan Native, Asian, Black or African American, Hispanic or Latino, Native Hawaiian or other Pacific Islander, or two or more races. Employees who self-identify as White are considered U.S. Non-Minority. Additional information regarding Dow's human capital measures can be found in the Company's annual Intersections Report, as well as Dow's U.S. Equal Employment Opportunity Report (EEO-1), accessible through the Inclusion and Diversity webpage at www.dow.com/diversity. Dow's website and its content are not deemed incorporated by reference into this report. OTHER ACTIVITIESThe Company engages in property and casualty insurance and reinsurance primarily through its Liana Limited subsidiaries. 19Table of ContentsEXECUTIVE OFFICERS OF THE REGISTRARSet forth below is information related to the Company's executive officers as of February 4, 2025: Name, Age, Present Position with RegistrantYear Elected as Executive Officer of Dow Inc. Other Business Experience since January 1, 2020Marco ten Bruggencate, 51 President, Industrial Intermediates & Infrastructure2024DOW INC.: President, Industrial Intermediates & Infrastructure since December 2024. TDCC: President, Industrial Intermediates & Infrastructure since December 2024. DOW EUROPE GMBH: President, EMEA1 from July 2024 to December 2024; Commercial Vice President for Packaging & Specialty Plastics for Europe, Middle East, and Africa from November 2019 to July 2024. Lisa Bryant, 49Chief Human Resources Officer2022DOW INC.: Chief Human Resources Officer since November 2022. TDCC: Chief Human Resources Officer since November 2022; Senior Global Human Resources Director for Finance, Legal, Public Affairs, and Government Affairs from May 2020 to November 2022; North America Human Resources Director from February 2019 to May 2020. Karen S. Carter, 54Chief Operating Officer2019DOW INC.: Chief Operating Officer since December 2024; President, Packaging & Specialty Plastics from November 2022 to December 2024; Chief Human Resources Officer and Chief Inclusion Officer from April 2019 to November 2022. TDCC: Chief Operating Officer since December 2024; President, Packaging & Specialty Plastics from November 2022 to December 2024; Chief Human Resources Officer from October 2018 to November 2022; Chief Inclusion Officer from July 2017 to November 2022. Keith Cleason, 58President, Packaging & Specialty Plastics2024DOW INC.: President, Packaging & Specialty Plastics since December 2024. TDCC: President, Packaging & Specialty Plastics since December 2024; Business Vice President for Olefins, Aromatics & Alternatives and Univation Technologies from July 2018 to December 2024. Andrea L. Dominowski, 50Controller and Vice President of Controllers2024DOW INC.: Controller and Vice President of Controllers since February 2024. TDCC: Controller and Vice President of Controllers since February 2024; Global Business Director for Silicone Feedstocks & Intermediates from August 2020 to February 2024; Regional Finance Director for North America from January 2018 to August 2020. Jim Fittingler, 63Chair and Chief Executive Officer2018DOW INC.: Chair since 2020; Chief Executive Officer since August 2018. TDCC: Chair since April 2020; Chief Executive Officer since July 2018. Brendy Lange, 41President, Performance Materials & Coatings2024DOW INC.: President, Performance Materials & Coatings since April 2024. TDCC: President, Performance Materials & Coatings since April 2024; Business Vice President, Dow Industrial Solutions from February 2020 to April 2024; Global Business Director, Dow Industrial Solutions from January 2017 to February 2020. John M. Sampson, 64Senior Vice President, Operations, Manufacturing & Engineering2021DOW INC.: Senior Vice President, Operations, Manufacturing & Engineering since October 2020. OLIN CORPORATION: Executive Vice President, Business Operations from April 2019 to September 2020. A. N. Sreeram, 57Senior Vice President of Research & Development and Chief Technology Officer2019DOW INC.: Senior Vice President of Research & Development and Chief Technology Officer since April 2019. TDCC: Chief Technology Officer since October 2015; Senior Vice President of Research & Development since August 2013. Jeffrey L. Tate, 55Chief Financial Officer2023DOW INC.: Chief Financial Officer since November 2023. TDCC: Chief Financial Officer since November 2023. LEGGETT & PLATT INCORPORATED: Executive Vice President and Chief Financial Officer from September 2019 to June 2023. Amy E. Wilson, 54General Counsel and Corporate Secretary2018DOW INC.: General Counsel and Corporate Secretary since April 2019. TDCC: General Counsel since October 2018; Corporate Secretary since February 2015. 1. Europe, Middle East, Africa and India. 20Table of ContentsITEM 1A. RISK FACTORSThe factors described below represent the Company's principal risks. CLIMATE CHANGE - RELATED RISKSClimate Change: Climate change-related risks and uncertainties, legal or regulatory responses to climate change and failure to meet the Company's climate change commitments could negatively impact the Company's results of operations, financial condition and/or reputation. The Company is subject to increasing climate-related risks and uncertainties, many of which are outside of its control. Climate change may result in more frequent and damaging severe weather and weather-related events, potential changes in precipitation patterns and extreme variability in weather patterns. These short- and long-term weather and weather-related events can disrupt the operations of the Company as well as those of its customers, partners and vendors due to damage to local infrastructure and other property damage limiting site access, and causing water scarcity and lack of access to high-quality water, among other factors. These risks and uncertainties may also directly or indirectly impact decisions to invest in the construction and/or renovation of new or existing manufacturing sites and other Company facilities and locations. The transition to lower greenhouse gas emissions technology, the effects of carbon pricing and changes in public sentiment, incentives, regulations, taxes, public mandates or requirements and increases in climate-related lawsuits, insurance premiums and implementation of more robust disaster recovery and business continuity plans could increase costs to maintain or resume the Company's operations or achieve its sustainability commitments in the expected timeframes, which would negatively impact the Company's results of operations. In 2020, the Company announced commitments to reduce its net annual Scope 1 and 2 carbon dioxide equivalent ("CO2e") emissions by an additional 5 million metric tons, approximately a 15 percent reduction compared with its 2020 baseline, by 2030 (the 2020 baseline represents a 15A percent reduction in greenhouse gas emissions since 2005) and its intention to be carbon neutral by 2050 (Scope 1+2+3, as defined by the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, plus product benefits). In November 2023, the Board approved the final investment decision to build the world's first net-zero Scope 1 and 2 CO2e emissions integrated ethylene cracker and derivatives facility in Alberta, Canada, a key element for the Company to achieve its 2030 greenhouse gas emissions reduction commitment. The commitments reflect the Company's current plans and targets and are not guarantees that it will be able to achieve them. The execution and achievement of the Company's commitments within projected cost estimates and expected timeframes, including the success of the Company's integrated ethylene cracker and derivatives facility in Alberta, Canada, are subject to risks and uncertainties which include, but are not limited to: advancement, availability, development and affordability of technology necessary to achieve these commitments; unforeseen design, operational and technological difficulties; availability and cost of necessary materials and components; adapting products to customer preferences and customer acceptance of sustainable supply chain solutions; changes in public sentiment and political leadership, including government incentives and tax credits to promote emission reductions; and the Company's ability to comply with changing regulations, taxes, mandates or requirements related to greenhouse gas emissions or other climate-related matters, including prescriptive reporting of climate-related matters. In addition, standards for tracking and reporting on sustainability matters have not been harmonized, continue to evolve and may change over time, which could result in significant revisions to the Company's performance metrics, commitments or reported progress in achieving such commitments. Given the focus on sustainable investing, if the Company fails to meet its climate change commitments within the committed timeframe, coupled with its significant investments to meet those commitments, and adopt policies and practices to enhance sustainability, the Company's reputation and its customer and other stakeholder relationships could be negatively impacted, reducing demand for the Company's products, and it may be more difficult for the Company to compete effectively or gain access to financing on acceptable terms when needed, which could negatively impact the Company's financial condition, results of operations and cash flows. MACROECONOMIC RISKSFinancial Commitments and Credit Markets: Market conditions could reduce the Company's flexibility to respond to changing business conditions or fund capital needs. Adverse economic conditions, such as fluctuating interest rates, could reduce the Company's flexibility to respond to changing business and economic conditions or to fund capital expenditures or working capital needs. The economic 21Table of Contentsenvironment could result in a contraction in the availability of credit in the marketplace and reduce sources of liquidity for the Company. This could result in higher borrowing costs. Global Economic Considerations: The Company operates in a global, competitive environment which gives rise to operating and market risk exposure. The Company sells its broad range of products and services in a competitive, global environment, and competes worldwide for sales on the basis of product quality, price, technology and customer service. Increased levels of competition could result in lower prices or lower sales volume, which could have a negative impact on the Company's results of operations. Sales of the Company's products are also subject to extensive federal, state, local and foreign laws and regulations; trade agreements; import and export controls; taxes; and duties and tariffs. The imposition of additional regulations, controls, taxes and duties and tariffs or changes to bilateral and regional trade agreements could result in lower sales volume, which could negatively impact the Company's results of operations. Economic conditions around the world, and in certain industries and geographic regions in which the Company does business, also impact sales price and volume and affect the efficacy of the Company's supply chain. For example, market uncertainty and an economic downturn driven by inflationary pressures, higher input costs and margin compression have reduced demand for the Company's products, resulting in decreased sales volume in recent years which has yet to fully recover. Adverse economic conditions also caused supply chain constraints. These factors have had a negative impact on the Company's results of operations. Additionally, political tensions; war, including the ongoing conflicts in the Middle East and between Russia and Ukraine with the related sanctions and export restrictions; terrorism; epidemics; pandemics; or political instability in the geographic regions or industries in which the Company sells its products could also reduce demand for the Company's products and result in decreased sales volume or supply chain disruptions, which could have a negative impact on the Company's results of operations. In February 2022, Russia invaded Ukraine resulting in the United States, Canada, the European Union and other countries imposing economic sanctions on Russia. Dow suspended purchases of feedstocks and energy from Russia. Investments in and flow of Dow's materials into Russia have been stopped. These actions have not had and are not expected to have a material impact on the Company's financial condition or results of operations. However, the fluidity and continuation of the conflict may result in additional economic sanctions and other impacts which could have a negative impact on the Company's financial condition, results of operations and cash flows. These include decreased sales; supply chain and logistics disruptions; volatility in foreign exchange rates and interest rates; inflationary pressures on and availability of raw materials and energy, most notably in Europe; and heightened cybersecurity threats. Further, the intensity and duration of the conflict in the Middle East and potential expansion of the hostilities in the region are difficult to predict and could disrupt the Company's supply chain operations, which could have a negative impact on the Company's results of operations. In addition, volatility and disruption of financial markets could limit the ability of Dow's customers and suppliers to obtain adequate financing to maintain operations, which could result in a decrease in sales volume and have a negative impact on the Company's results of operations. The Company's global business operations also give rise to market risk exposure related to changes in inflation, foreign currency exchange rates, including the impact of foreign currency exchange rates resulting from highly inflationary economies such as Argentina, interest rates, commodity prices and other market factors such as equity prices. To manage such risks, the Company enters into hedging and other investment transactions, where deemed appropriate, pursuant to established guidelines and policies. If the Company fails to effectively manage such risks, it could have a negative impact on its results of operations. Pension and Other Postretirement Benefits: Increased obligations and expenses related to the Company's defined benefit pension plans and other postretirement benefit plans could negatively impact its financial condition and results of operations. While the Company has frozen its defined benefit plans and other postretirement benefit plans in the United States, the Company continues to sponsor these plans as well as defined benefit pension plans and other postretirement benefit plans in a number of other countries (together with U.S. plans, the "defined benefit plans"). The assets of the Company's funded plans are primarily invested in fixed income securities, equity securities of U.S. and foreign issuers and alternative investments, including investments in real estate, private equity and absolute return strategies. Changes in the market value of plan assets, investment returns, discount rates, mortality rates and regulations may affect the funded status of the Company's plans and could cause volatility in the net periodic benefit cost and future funding requirements of the plans. A significant increase in the Company's obligations or future funding requirements could 22Table of Contentshave a negative impact on the Company's results of operations and cash flows for a particular period and on the Company's financial condition. Supply/Demand Balance: Earnings generated by the Company's products vary based in part on the balance of supply relative to demand within the industry. The balance of supply relative to demand within the industry may be significantly impacted by the addition of new capacity, especially for basic commodities where capacity is generally added in large increments as waste-scale facilities are built. This may result in excess capacity which can disrupt regional industry supply and demand balances, particularly in Europe, Middle East, Africa and India ("EMEA") and Asia Pacific, resulting in downward pressure on prices and decreased operating rates, which could negatively impact the Company's results of operations. LEGAL AND REGULATORY RISKSEnvironmental Compliance: The costs of complying with evolving regulatory requirements could negatively impact the Company's financial results. Actual or alleged violations of environmental laws or permit requirements could result in restrictions or prohibitions on plant operations, substantial civil or criminal sanctions, as well as the assessment of strict liability and/or joint and several liability. The Company is subject to extensive federal, state, local and foreign laws, regulations, rules and ordinances relating to pollution, protection of the environment, climate change, greenhouse gas emissions, and the generation, storage, handling, transportation, treatment, disposal and remediation of hazardous substances and waste materials. In addition, the Company may have costs related to environmental remediation and restoration obligations associated with past and current sites as well as related to its past or current waste disposal practices or other hazardous materials handling. Although management will estimate and accrue liabilities for these obligations, it is reasonably possible that the Company's ultimate cost with respect to these matters could be significantly higher, which could negatively impact the Company's financial condition and results of operations. Costs and capital expenditures relating to environmental, health or safety matters are subject to evolving regulatory requirements and depend on the timing of the promulgation and enforcement of specific standards which impose the requirements. Moreover, changes in environmental regulations could inhibit or interrupt the Company's operations, or require modifications to its facilities. Further, additional environmental disclosure obligations require and may continue to require the Company to implement new practices and reporting processes, and have created and will continue to create additional compliance risk. Accordingly, environmental, health or safety regulatory

operations.Local, state, federal and foreign governments continue to propose new regulations related to the security of chemical plant locations and the transportation of hazardous chemicals, which could result in higher operating costs. Litigation: The Company is party to a number of claims and lawsuits arising out of the normal course of business with respect to product liability, patent infringement, employment matters, governmental tax and regulation disputes, contract and commercial litigation, and other actions.Certain of the claims and lawsuits facing the Company purport to be class actions and seek damages in very large amounts. All such claims are contested. With the exception of the possible effect of the asbestos-related liability of Union Carbide Corporation (the "Union Carbide") as described below, it is the opinion of the Company's management that the possibility is remote that the aggregate of all such claims and lawsuits will have a material adverse impact on the Company's consolidated financial statements.23Table of ContentsUnion Carbide is and has been involved in a large number of asbestos-related suits filed primarily in state courts during the past several decades. At December 31, 2024, Union Carbide's total asbestos-related liability, including future defense and processing costs, was \$791.4 million (\$867.4 million at December 31, 2023). Plastic Waste: 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 (announced in October 2022) aims to transform plastic waste and other forms of waste to commercialize 3 million metric tons of circular and renewable solutions by 2030. Further, the Company has committed to reducing its net annual greenhouse gas emissions and intends to be carbon neutral by 2050 (Scope 1+2+3, as defined by the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, plus product benefits).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's financial condition, results of operations and cash flows.OPERATIONAL AND STRATEGIC RISKSCompany Strategy: Implementing certain elements of the Company's strategy could negatively impact its financial results.The Company currently has manufacturing operations, sales and marketing activities, and joint ventures in emerging geographic regions. Activities in these geographic regions are accompanied by uncertainty and risks including: navigating different government regulatory environments; relationships with new, local partners; project funding commitments and guarantees; expropriation, military actions, war, terrorism, sanctions and political instability; sabotage; uninsurable risks; suppliers not performing as expected resulting in increased risk of extended project timelines; and determining raw material supply and other details regarding product movement. The Company also makes strategic investments in emerging companies. While the Company pursues strategic investments because it expects them to yield longer-term benefits, they could adversely affect the Company's near-term results of operations. These investments may not yield the business benefits, synergies or financial benefits anticipated by management. Additionally, disruptions to supply chains, distribution chains and/or public and private infrastructure and services, including those caused by industry capacity constraints, material availability, global logistics delays, and third party service and material providers; and constraints arising from, among other things, the transportation capacity of ocean shipping containers; global labor availability constraints; and/or disruptions to the Company's site operations caused by tenant and neighboring manufacturing operations, as well as the Company's ability to attract and retain a talented workforce, could materially and adversely impact the Company's business operations. If the manufacturing operations, supply chains, sales and marketing activities, investments in emerging companies and joint venture operations are not reliable and/or the implementation of the Company's projects is not successful, it could adversely affect the Company's financial condition, cash flows and results of operations. 24Table of ContentsCybersecurity Threat: Disruption of the Company's information technology, data security, and other operating or third-party systems, including disruption of the ability to safely and reliably operate the Company's facilities; the risk of loss of the Company's proprietary information including trade secrets, know-how or other sensitive business information; and the risk of loss or security of the private data of the Company, its customers and its employees could negatively impact the Company's business strategy, results of operations, financial condition and reputation.The Company relies on various information systems, including information systems operated by third-parties which may also include embedded artificial intelligence ("AI"), to support safe, efficient and reliable business and operating processes and activities and to safeguard its proprietary information assets, including trade secrets, know-how and other sensitive, business critical information. These systems are critical to the Company's process to accurately report financial results for management and external reporting purposes and to ensure compliance with financial reporting, legal and tax requirements in the United States and around the world. These systems may also be used to collect and process sensitive customer and personal employee data the Company may be legally required to protect. Increased global cybersecurity vulnerabilities, threats and targeted cyberattacks, which are becoming more sophisticated as attackers increase their utilization of developing techniques and tools, including AI, continue to pose risks to the Company's products, systems and networks, and the confidentiality, availability and integrity of the Company's data. These vulnerabilities also expose the Company's customers, suppliers and third-party service providers to loss. In addition, the Company is exposed to similar risks resulting from cyberattacks that are experienced by its suppliers and other vendors. As a result, cyberattacks, internal and external security breaches, and attacks and security breaches of third-party systems could disrupt the Company's operations, compromise Dow's proprietary and confidential, business critical information, jeopardize the Company's ability to safeguard and maintain accurate data, including personal data, and harm the Company's reputation which could result in litigation, enforcement actions, including fines, penalties and disruption of the Company's right to operate in certain jurisdictions, and significant remediation costs. Additionally, the Company's use of AI software may create additional risks related to the unintentional disclosure of proprietary, confidential, personal or otherwise sensitive information. While the Company has a comprehensive cybersecurity program that is continuously reviewed, maintained and upgraded, cyberattacks by nation-state organizations, crime organizations and other hackers have become increasingly sophisticated, and it is possible for such attacks to remain undetected for an extended period of time. Such attacks could have a material negative impact on the Company's business strategy, results of operations, financial position and reputation. More information on the Company's processes for assessing, identifying and managing material risks from cybersecurity threats, including management's role and the Board's oversight of such processes, can be found in Item 1C. Cybersecurity.Goodwill: An impairment of goodwill could negatively impact the Company's financial results.At least annually, the Company assesses goodwill for impairment. If testing indicates that goodwill is impaired, the carrying value is written down based on fair value with a charge against earnings. Where the Company utilizes a discounted cash flow methodology in determining fair value, continued weak demand for a specific product line or business could result in an impairment. Accordingly, any determination requiring the write-off of a significant portion of goodwill could negatively impact the Company's results of operations. See Note 12 to the Consolidated Financial Statements for additional information regarding the Company's goodwill impairment testing. Operational Event: A significant operational event could negatively impact the Company's results of operations.As a diversified chemical manufacturing company, the Company's operations at each site, including maintenance of its facilities, the transportation of supplies and products, cyberattacks, the Company's limited utilization of AI in its operations, pandemics and other public health-related events or severe weather conditions and other natural phenomena (such as freezing, drought, hurricanes, earthquakes, tsunamis, floods, etc.) could result in an unplanned or unintended event that could be significant in scale and could negatively impact operations, neighbors or the public at large, which could have a negative impact on the Company's results of operations.Major hurricanes and other weather-related events have caused significant disruption in the Company's operations on the U.S. Gulf Coast, logistics across the region, and the supply of certain raw materials, which had an adverse impact on volume and cost for some of its products. Due to the Company's substantial presence on the U.S. Gulf Coast, similar severe weather conditions or other natural phenomena in the future could negatively impact the Company's results of operations. Other non-weather-related unplanned events have also caused disruptions in the Company's operations at various sites. While the Company has processes in place to minimize the risks and impacts of such events, such unplanned future events could negatively impact the Company's results of operations.Raw Materials: Availability of purchased feedstock and energy, and the volatility of these costs, impact Dow's operating costs and add variability to earnings. Purchased feedstock and energy costs account for a substantial portion of the Company's total production costs and operating expenses. The Company purchases hydrocarbon-based raw materials including ethane, propane, butane, naphtha and condensate as feedstocks and purchases certain monomers, primarily ethylene and propylene, to supplement internal production, as well as other raw materials. The Company also purchases natural gas, primarily to generate electricity, electric power to supplement internal generation, and steam.Feedstock and energy costs generally follow price trends in crude oil and natural gas, which are sometimes volatile. Power prices often follow general energy trends, and are additionally subject to short-term surfeits and shortages related to, for example, intermittent wind and solar generation, and power generation and transmission outages. While the Company uses its feedstock flexibility and financial and physical hedging programs to help mitigate feedstock cost increases, the Company is not always able to immediately raise selling prices. Ultimately, the ability to pass on underlying cost increases is dependent on market conditions. Conversely, when feedstock and energy costs decline, selling prices generally decline as well. As a result, volatility in these costs could impact the Company's results of operations.While the Company expects abundant and cost-advantaged supplies of natural gas liquids ("NGLs") in the United States to persist for the foreseeable future, if NGLs become significantly less advantaged than crude oil-based feedstocks, it could have a negative impact on the Company's results of operations and future investments. Also, if the Company's key suppliers of feedstock and energy are unable to provide the raw materials required for production, it could have a negative impact on the Company's results of operations.PANDEMIC - RELATED RISKSPublic Health Crisis: A public health crisis or global outbreak of disease could have a negative effect on the Company's manufacturing operations, supply chain and workforce, creating business disruptions that could have a substantial negative impact on the Company's results of operations, financial condition and cash flows.A public health crisis, including a pandemic similar in nature to coronavirus disease 2019, could impact all geographic regions where Dow products are produced and sold. The global, regional and local spread of a public health crisis could result in, and in the past has resulted in, significant global mitigation measures, including government-directed quarantines, social distancing and shelter-in-place mandates, travel restrictions and/or bans, mask and vaccination mandates, restrictions on large gatherings and restricted access to certain corporate facilities and manufacturing sites. Business disruptions and market volatility resulting from a public health crisis could have a substantial negative impact on the Company's results of operations, financial condition and cash flows. The adverse impact of a pandemic could include, and in the past has included, without limitation, fluctuations in the Company's stock price due to market volatility; a decrease in demand for certain Company products; price declines; reduced profitability; supply chain disruptions impeding the Company's ability to ship and/or receive product; temporary idling or permanent closure of select manufacturing facilities and/or manufacturing assets; asset impairment charges; interruptions or limitations to manufacturing operations imposed by local, state or federal governments; reduced market liquidity and increased borrowing costs; workforce absenteeism and distraction; labor shortages; customer credit concerns; increased cybersecurity risk and data accessibility disruptions due to remote working arrangements; workforce reductions and fluctuations in foreign currency markets. Additional risks may include, but are not limited to: shortages of key raw materials; potential impairment in the carrying value of goodwill; additional asset impairment charges; increased obligations related to the Company's pension and other postretirement benefit plans; and tax valuation allowance; and may also have the effect of heightening many of the other risks described in this "Risk Factors" section.ITEM 1B. UNRESOLVED STAFF COMMENTSNone.26Table of ContentsITEM 1C. CYBERSECURITYRisk Management and StrategyThe Company has processes in place to identify, assess and monitor material risks from cybersecurity threats, which are part of the Company's overall enterprise risk management process and have been embedded in the Company's operating procedures, internal controls and information systems. Dow's comprehensive cybersecurity and information security framework includes risk assessment and mitigation through a threat intelligence-driven approach, application controls, and enhanced security with ransomware defense. The framework leverages International Organization for Standardizations 27001/27002 standards for general information technology controls, International Society of Automation/International Electrotechnical Commission standards for industrial automation, the National Institute of Standards and Technology Cyber Security Framework ("NIST CSF") for measuring overall readiness to respond to cyber threats, and Sarbanes-Oxley for assessment of internal controls. In addition, the Company maintains business continuity and disaster recovery plans as well as a cybersecurity insurance policy.Dow has comprehensive processes to manage cybersecurity risks when engaging with third-party service providers, including reviewing questionnaires and independent quantitative scores of the vendor's cyber hygiene, maintaining robust controls to address and mitigate significant risks that may arise, and performing ongoing assessments and reviews throughout the duration of the engagement.Dow has established cybersecurity and information security awareness training programs. Formal training on topics relating to the Company's cybersecurity, data privacy and information security policies and procedures is mandatory at least annually for all employees, contractors and third parties with access to the Company's network. Training is administered and tracked through online learning modules. Training topics include how to escalate suspicious activities including phishing, viruses, spams, insider threats, suspect human behaviors or safety issues. Based on role and location, some employees receive additional in-depth training to provide more comprehensive knowledge on potential risks related to their individual job responsibilities. Training is supplemented through regular Company communications with frequent updates to educate on the latest adversary trends and social engineering techniques.Additionally, Dow engages in cyber crisis response simulations to assess Dow's ability to adapt to information and operational technology threats. Improper or illegitimate use of the Company's information system resources or violation of the Company's information security policies and procedures is subject to disciplinary action. Dow's security posture is supported by a comprehensive defense-in-depth strategy that relies on layers of technology including Multi-Factor Authentication and principles of Zero Trust to ensure that access to information and communication is vetted and secure.Dow also utilizes internal and external audits and assessments, vulnerability testing, governance processes over outsourced service providers, active risk management and benchmarking against peers in the industry to validate Dow's security posture. The Company also engages external firms to measure Dow's NIST CSF maturity level.As of the date of this report, no risks from cybersecurity threats, including those resulting from any previous cybersecurity incidents, have materially affected, or are reasonably likely to materially affect, the Company, including its business strategy, results of operations or financial condition. Although the Company has mature processes in place to identify and mitigate potential risks from cybersecurity threats, such risks cannot be completely eliminated. More information on the risks of cybersecurity threats and potential impact to the Company can be found in Item 1A. Risk Factors.GovernanceRole of ManagementDow's Information Systems organization is led by Dow's Chief Information and Digital Officer, who reports to Dow's Chief Operating Officer, and is responsible for administration of the cybersecurity and information security framework and risk management, with oversight by the Audit Committee of the Board. The Company's Chief Information and Digital Officer has formal education in information technology and more than 30 years of experience in information systems and technology, including as the vice president of Global Information Technology. Prior to joining Dow, the Chief Information and Digital Officer held a variety of leadership roles including vice president of Information Technology at Cargill, Incorporated. The Chief Information and Digital Officer receives regular updates on cybersecurity matters, results of mitigation efforts and cybersecurity incident response and remediation.The Company's management responsible for developing and executing Dow's cybersecurity policies is comprised of individuals with either formal education and degrees in information technology or cybersecurity, or with experience working in information technology and cybersecurity, including relevant experience in security related industries. Additionally, leaders in the Company's information technology function receive periodic training and education on cybersecurity related topics. Certain leaders also obtain industry certifications, such as Certified Information Systems Security Professional or Certified Information Security Manager. The Company's Cyber Security Operations Center (the "CSOC") serves as the central point for all cybersecurity incidents and reporting, including incidents that directly target employees or

Dow internal information systems and incidents originating from third parties. The CSOC provides end-to-end operations for purposes of monitoring, detecting, alerting and responding to cybersecurity incidents. The CSOC evaluates each incident in terms of its impact on the Company's operations, ability to conduct business with customers and suppliers, brand reputation and health, safety or the environment, and the speed and degree to which the incident has been contained. The CSOC is also responsible for activating the containment and resolution efforts and third-party service providers are engaged where appropriate to support the Company through the resolution of the incident. The CSOC escalates incidents with significant impact and pervasiveness to the Company's Corporate Crisis Management Team for further action. After initial identification, the CSOC monitors all cybersecurity incidents for changes in degree of impact or pervasiveness. Role of the BoardDow's Board recognizes the importance of cybersecurity in safeguarding the Company's sensitive data. The Board is responsible for overseeing overall risk management for the Company, including review and approval of the enterprise risk management approach and processes implemented by management to identify, assess, manage and mitigate risk, at least annually. While the full Board is accountable for cybersecurity and AI risk management, the Board has delegated responsibility for oversight of the Company's cybersecurity and information security framework and risk management to the Audit Committee of the Board. The Audit Committee receives information and updates at least quarterly and actively engages with senior leaders, including the Chief Information and Digital Officer and Chief Information Security Officer, with respect to the effectiveness of the Company's cybersecurity and information security framework, data privacy, and risk management. In addition, the Audit Committee receives reports summarizing threat detection and mitigation plans, audits of internal controls, training and certification, and other cyber priorities and initiatives, as well as timely updates from senior leaders on material incidents relating to information systems security, including cybersecurity incidents. The Audit Committee also reviews external firms' assessments of the Company's security posture and NIST CSF maturity level. Information made available to the Audit Committee is also made available to the full Board. The Audit Committee includes members with significant experience and/or expertise in technology or cybersecurity, including information systems. 28Table of ContentsITEM 2. PROPERTIESThe Company's corporate headquarters are located in Midland, Michigan. The Company's manufacturing, processing, marketing and research and development facilities, as well as regional purchasing offices and distribution centers are located throughout the world. The Company has investments in property, plant and equipment related to global manufacturing operations. Collectively, the Company operates 91A manufacturing sites in 30A countries. The following table includes the major manufacturing sites by operating segment, including consolidated variable interest entities: A Major Manufacturing Sites by SegmentPackaging & Specialty PlasticsIndustrial Intermediates & InfrastructurePerformance Materials & CoatingsLocationBahia Blanca, ArgentinaXXA Candearis, BrazilXXA Canada: XXA A Fort Saskatchewan, AlbertaXXA A Prentiss, AlbertaXXA A Joffre, AlbertaXXZhangjiagang, ChinaXXXGermany: XXA A BoehlenXXLeunaXXA A SchkopauXXA StadeXXA Terneuzen, The NetherlandsXXA Tarragona, SpainXXA Map Ta Phut, ThailandXXBarry, United KingdomA XUnited States: A A Carrollton, KentuckyA XHahnville, LouisianaXXXPlaquemine, LouisianaXXMidland, MichiganA XDeer Park, TexasA XXFreeport, TexasXXOrange, TexasX A Seadrift, TexasXXA Texas City, TexasXXIncluding the major manufacturing sites, the Company has manufacturing sites and holdings in all geographic regions as follows: A Manufacturing Sites by RegionAsiaA Pacific14 manufacturing sites in 10 countriesEMEA132 manufacturing sites in 14 countriesLatin America13 manufacturing sites in 4 countriesU.S.A & Canada32 manufacturing sites in 2 countries1.Europe, Middle East, Africa and India.Properties of the Company include facilities which, in the opinion of management, are suitable and adequate for their use and will have sufficient capacity for the Company's current needs and expected near-term growth. All of the Company's plants are owned or leased, subject to certain easements of other persons which, in the opinion of management, do not substantially interfere with the continued use of such properties or materially affect their value. No title examination of the properties has been made for the purpose of this report. Additional information with respect to the Company's property, plant and equipment and leases is contained in Notes 10, 14 and 16 to the Consolidated Financial Statements.29Table of ContentsITEM 3. LEGAL PROCEEDINGSAsbestos-Related Matters of Union Carbide CorporationUnion Carbide Corporation (a wholly owned subsidiary of the Company, is and has been involved in a large number of asbestos-related suits filed primarily in state courts during the past several decades. These suits principally allege personal injury resulting from exposure to asbestos-containing products and frequently seek both actual and punitive damages. The alleged claims primarily relate to products that Union Carbide sold in the past, alleged exposure to asbestos-containing products located on Union Carbide's premises, and Union Carbide's responsibility for asbestos suits filed against a former Union Carbide subsidiary, Amchem Products, Inc.For additional information, see Part II, Item 7. Other Matters, Asbestos-Related Matters of Union Carbide Corporation in Management's Discussion and Analysis of Financial Condition and Results of Operations, and Notes 1 and 15 to the Consolidated Financial Statements.Environmental ProceedingsOn May 17, 2021, the Company received a civil complaint from the State of Texas ("State") on behalf of the Texas Commission on Environmental Quality, filed in the 250th District Court of Travis County, Texas. The suit alleges environmental violations at the Company's Freeport, Texas, site involving several air emissions events, which allegedly occurred at the site between 2016 and 2021. The State is seeking monetary and injunctive relief to prevent recurrence. Discussions between the Company and the Texas Office of the Attorney General are ongoing. On December 16, 2022, the U.S. Department of Justice filed a complaint and proposed consent decree with the U.S. District Court for the District of New Jersey ("District Court") on behalf of the U.S. Environmental Protection Agency ("EPA") relating to environmental contamination at the Lower Passaic River Study Area Superfund Site in New Jersey. The EPA filed an amended complaint and proposed consent decree on January 17, 2024. The proposed consent decree includes a requirement that 85 settling defendants, including the Company's Essex Chemical Corporation subsidiary ("Essex"), make a collective payment of \$150A million for the EPA's past and anticipated future response costs, with Essex's share of the group settlement costs being \$1.15A million. On January 31, 2024, the EPA filed a motion for approval and entry of the consent decree. On December 18, 2024, the District Court approved and entered the consent decree. The District Court's decision has been appealed to the U.S. Third Circuit Court of Appeals. In October 2023, EPA Region 6 conducted an inspection of the Company's Louisiana Operations under the EPA's Risk Management Program ("RMP"). The inspection was initiated due to an incident at the Company's Glycol-2 unit in Plaquemine, Louisiana, on July 14, 2023, as previously disclosed by the Company. The EPA published its inspection report on January 26, 2024. On January 3, 2025, the Company received a Notice Letter from the EPA's enforcement branch, which formally alleged 21 violations of RMP and Clean Air Act requirements and offered the Company an opportunity to confer with the EPA. The Company expects to engage with the EPA to discuss the Notice Letter. ITEM 4. MINE SAFETY DISCLOSURESNot applicable.30Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesPART IIITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIESDow Inc. is the direct parent company of The Dow Chemical Company and its consolidated subsidiaries, ("TDCC" and together with Dow Inc., "Dow" or the "Company"), owning all of the outstanding common shares of TDCC. The principal market for Dow Inc.'s common stock is the New York Stock Exchange, traded under the symbol "DOW." Dow Inc. has paid dividends on a quarterly basis and expects to continue to do so, subject to approval by the Dow Inc. Board of Directors ("Board"). Additional dividend information can be found in Note 17 to the Consolidated Financial Statements and Liquidity and Capital Resources in Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations. At January 15, 2025, there were 60,643 stockholders of record. See Part III, Item 11. Executive Compensation for information relating to shares authorized for issuance under Dow Inc.'s equity compensation plans. The Company grants stock-based compensation to employees and non-employee directors under stock incentive plans, in the form of stock options, stock appreciation rights, performance stock units and restricted stock units. See Note 20 to the Consolidated Financial Statements for additional information. Issuer Purchases of Equity SecuritiesThe following table provides information regarding purchases of Dow Inc. common stock by the Company during the three months ended December 31, 2024. The Company makes such purchases only during open windows subject to its insider trading policy. Issuer Purchases of Equity SecuritiesTotal number of shares purchased as part of the Company's publicly announced share repurchase programApproximate dollar value of shares that may yet be purchased under the Company's publicly announced share repurchase program (In millions)PeriodTotal number of shares purchasedAverage price paid per shareOctober 2024\$ 931A November 2024\$ 931A December 2024\$ 931A Fourth quarter 2024\$ 931A 1. On April 13, 2022, the Board approved a share repurchase program authorizing up to \$3.0 billion for the repurchase of the Company's common stock, with no expiration date. 31Table of ContentsITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONSSTATEMENT ON CURRENCY EXCHANGE RATESThe Company's global business operations give rise to market risk exposure related to changes in foreign currency exchange rates and international capital flows that may be affected by extensive regulations and controls, especially in developing or highly inflationary countries such as Argentina. The Company continues to monitor these situations and take appropriate actions as necessary to manage the financial impact pursuant to established guidelines and policies. If the Company is unable to manage certain exposures in a cost-effective manner it could have a significant negative impact on its future results of operations and cash flows. A detailed discussion of these and other principal risks and uncertainties, which may negatively impact the future results of the Company, are included in Part I, Item 1A. Risk Factors. Table of ContentsPageAbout Dow32Overview33Results of Operations35Segment Results38Packaging & Specialty Plastics39Industrial Intermediates & Infrastructure39Performance Materials & Coatings40Corporate40Outlook41Liquidity and Capital Resources42Other Matters50Critical Accounting Estimates50Environmental Matters53Asbestos-Related Matters of Union Carbide Corporation60ABOUT DOWDow is one of the world's leading materials science companies, serving customers in high-growth markets such as packaging, infrastructure, mobility and consumer applications. The Company's global breadth, asset integration and scale, focused innovation, leading business positions and commitment to sustainability enables the Company to achieve profitable growth and help deliver a sustainable future. Dow operates manufacturing sites in 30A countries and employs approximately 36,000A people. In 2024, the Company had net sales of \$43A billion, of which 38A percent were to customers in the U.S.A & Canada; 33A percent were in Europe, Middle East, Africa and India ("EMEAI"); while the remaining 29A percent were to customers in Asia Pacific and Latin America. In 2024, the Company and its consolidated subsidiaries did not operate in countries subject to U.S. economic sanctions and export controls as imposed by the U.S. State Department or in countries designated by the U.S. State Department as state sponsors of terrorism, including Cuba, Iran, the Democratic People's Republic of Korea (NorthA Korea) and Syria. The Company has policies and procedures in place designed to ensure that it and its consolidated subsidiaries remain in compliance with applicable U.S. laws and regulations. 32Table of ContentsOVERVIEWThe following is a summary of the results for the Company for the year ended December 31, 2024: The Company reported net sales in 2024 of \$43A billion, down 4A percent from \$45A billion in 2023, with decreases across all geographic regions, and driven by a decrease in local price of 4A percent. Net sales decreased in Packaging & Specialty Plastics (down 6A percent) and Industrial Intermediates & Infrastructure (down 5A percent), partially offset by an increase in Performance Materials & Coatings (up 1A percent). Local price decreased 4A percent compared with 2023, with decreases in all operating segments and geographic regions. Local price decreased in Packaging & Specialty Plastics (down 4A percent), Industrial Intermediates & Infrastructure (down 6A percent) and Performance Materials & Coatings (down 3A percent). Volume was flat compared with 2023 and mixed by operating segment, with a decrease in Packaging & Specialty Plastics (down 2A percent) offset by increases in Industrial Intermediates & Infrastructure (up 1A percent) and Performance Materials & Coatings (up 5A percent). Volume increased in the U.S. & Canada (up 2A percent), decreased in Latin America (down 1 percent), and was flat in EMEA and Asia Pacific. The impact of currency on net sales was flat compared with 2023. Restructuring and asset related charges - net were \$103A million in 2024 compared with \$528A million in 2023, primarily reflecting restructuring actions approved by the Board in January 2023. The restructuring charges recognized in 2024 consisted of severance and related benefit costs of \$41A million, asset write-downs and write-offs of \$16A million and costs associated with exit and disposal activities of \$9A million. In addition, the Company recognized pretax impairment charges of \$37A million related to assets included in the divestiture of the Company's flexible packaging laminating adhesives business. Equity in losses of nonconsolidated affiliates was \$6A million in 2024, compared with losses of \$119A million in 2023, primarily driven by improved equity earnings at the Kuwait joint ventures driven from higher prices and volumes, improved results at the Sadara joint venture, partially offset by continued margin compression at the Thai joint ventures. Sundry income (expense) - net for Dow Inc. and TDCC was income of \$415A million and \$404A million, respectively, in 2024, compared with expense of \$280A million and \$327A million, respectively, in 2023. Sundry income (expense)A - net increased primarily due to lower foreign currency exchange losses and the absence of a one-time non-cash settlement charge related to the Company's pension de-risking activities in 2023. Net income available for Dow Inc. and TDCC common stockholder(s) was \$1,116A million and \$1,127A million, respectively, in 2024, compared with \$589A million and \$556A million, respectively, in 2023. Earnings per share for Dow Inc. was \$1.57A per share in 2024, compared with \$0.82A per share in 2023. In 2024, Dow Inc. declared and paid dividends to common stockholders of \$2.80A per share (\$1,966A million). In 2024, Dow Inc. repurchased \$494A million of the Company's common stock. Other notable events and highlights from the year ended December 31, 2024 include: aOn January 25, 2024, the Company published its Green Finance Framework and related Second Party Opinion on its website, to support the execution of its sustainability strategy. aOn February 1, 2024, Andrea L. Dominowski became Controller and Vice President of Controllers. aOn February 9, 2024, TDCC issued \$1.25A billion of senior unsecured notes in connection with the Company's Green Finance Framework. aOn April 2, 2024, the Company announced that Mauro Gregorio, President of Performance Materials & Coatings, elected to retire in the third quarter of 2024 after 40 years of service. aOn April 2, 2024, the Company announced that Brendy Lange, business vice president of Dow Industrial Solutions, was named President of Performance Materials & Coatings. 33Table of ContentsaOn May 16, 2024, the Company announced it will expand its Protect the Climate targets by setting distinct milestones for climate change mitigation that focus on water and nature conservation. Additional information can be found on the Company's website. aOn June 18, 2024, Dow Inc. released its Intersections Report, highlighting how the Company is advancing its ambition to be the most innovative, customer-centric, inclusive and sustainable materials science company in the world. Additional information can be found on the Company's website. aOn July 1, 2024, Ronald C. Edmonds, former Controller and Vice President of Controllers and Tax, elected to retire after 31 years of service. aOn July 1, 2024, Fitch Ratings affirmed TDCC's BBB+ and F1 rating, and its outlook of stable. Additionally, on July 1, 2024, Standard & Poor's affirmed TDCC's BBB and A-2 rating, and its outlook of stable. aOn August 1, 2024, the Company acquired Circulus Holdings, LLC, a U.S. mechanical recycling company that converts plastic waste into post-consumer resin, for approximately \$130A million. aOn August 6, 2024, Moody's Ratings affirmed TDCC's Baa1 and P-2 rating, and its outlook of stable. aOn October 24, 2024, the Company announced that it will complete a strategic review of select assets in Europe, primarily certain polyurethanes assets within the Industrial Intermediates & Infrastructure segment, as part of an effort to continue to optimize its global asset footprint. aOn October 28, 2024, Moody's Ratings re-affirmed TDCC's Baa1 and P-2 rating and revised its outlook to negative from stable. aOn December 2, 2024, the Company completed the sale of its flexible packaging laminating adhesives business, within the Packaging & Specialty Plastics segment, to Arkema S.A. for cash proceeds of \$115A million, net of working capital adjustments, costs to sell and other transaction expenses and subject to customary post-closing adjustments. aOn December 3, 2024, the Company announced that Karen Carter, President of Packaging & Specialty Plastics, had been named Chief Operating Officer. aOn December 4, 2024, the Company announced that Keith Cleason had been named President of Packaging & Specialty Plastics. aOn December 4, 2024, the Company announced that Jane Palmieri, President of Industrial Intermediates & Infrastructure, had elected to retire in March 2025 after 30 years of service with Dow. aOn December 4, 2024, the Company announced that Marco ten Bruggencate had been named President of Industrial Intermediates & Infrastructure. aOn December 8, 2024, the Company entered into a definitive agreement to sell a 40A percent equity stake in select U.S. Gulf Coast infrastructure assets to a fund managed by Macquarie Asset Management in exchange for cash proceeds of approximately \$2.4 billion. Under the terms of the agreement, Macquarie Asset Management has the option to purchase up to an additional 9A percent equity stake in exchange for additional cash proceeds of up to \$600 million. aOn December 9, 2024, Standard & Poor's re-affirmed TDCC's BBB and A-2 rating, and its outlook of stable. aDow was named on the Top 100 Global Innovators, a list for the 13th consecutive year. aDow received a record-setting 12 2024 Edison Awards, a (three gold, five silver and four bronze), once again earning more awards than any other organization for the seventh consecutive year. aDow was named to the JUST 100 list, placing 35th overall, a 20-place improvement from last year, and securing the top spot for Customers in the Chemicals sector. aDow earned a spot in the S&P Global Sustainability Yearbook, recognizing the Company as a top industry performer. aDow received six 2024 BIG Innovation Awards from the Business Intelligence Group, a, the most received in a single Business Intelligence Group, a Awards program by the Company. aDow was recognized with a 2024 CIO 100 Award, for the third consecutive year, for the Company's Integrated Data Hub. 34Table of ContentsaDow advanced to third place on the 2024 Fair360, formerly DiversityInc, Top 50 Companies for Diversity list making it the seventh consecutive year on the list. Dow was also included on 12 of Fair360's Specialty Lists including: Top Companies for Executive Fairness Councils, Top Companies for Board of Directors, Top Companies for Environmental, Social & Governance, Top Companies for Philanthropy, Top Companies for Supplier Fairness, Top Companies for Employee Resource Groups, Top Companies for Mentoring, Top Companies for

Sponsorship, Top Companies for People with Disabilities, Top Companies for Latino Executives, Top Companies for Asian American Executives and Top Companies for LGTBQ+ Employees. Dow received six prestigious 2024 SEAL (Sustainability, Environmental Achievement and Leadership) Business Sustainability Awards. Dow's DOWSIL[®], ACP-3089 Antifoam Compound and Dow's SILASTIC[®], STT 2650 Self Sealing Silicone each received a SEAL Sustainable Innovation Award. Dow's DOWSIL[®], IE-9100, DOWSIL[®], 991 and SILASTIC[®], STT 2650 each received a SEAL Sustainable Product Award. For the eighth consecutive year, Dow received a top score on the Disability Equality Index[®], placing the Company among the Best Places to Work for Disability Inclusion[®] for 2024. Dow was named one of the 2024 PEOPLE[®] Companies that Care by Great Place to Work[®] and PEOPLE[®] for the fifth consecutive year. Dow was honored by Great Place to Work[®] and Fortune as one of the World's Best Workplaces. Dow was also certified as a Great Place to Work[®] in 15 countries and ranked on eight national Best Workplaces lists, including the Fortune 100 Best Companies to Work For[®] list in the United States for the fourth consecutive year. Dow was named to the Dow Jones Sustainability World Index by S&P Dow Jones Indices, the world's leading index provider focused on providing essential sustainability intelligence. This is the 24th year Dow has achieved this prestigious ranking. Dow received the first place spot on the Best Workplace in Manufacturing and Production list by Great Place to Work[®] and Fortune. This is the fourth consecutive year Dow has been named to this prestigious list and the first time atop the ranking. In addition to the highlights above, the following events occurred subsequent to December 31, 2024: On January 27, 2025, the Dow Inc. Board approved targeted actions to further achieve the Company's cost reduction initiatives in response to ongoing macroeconomic uncertainty, including a workforce reduction of approximately 1,500 roles. RESULTS OF OPERATIONS For comparison of results of operations for the fiscal years ended December 31, 2023 and 2022, see Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on January 31, 2024. Net Sales The following tables summarize net sales and sales variances by operating segment and geographic region from the prior year: Summary of Sales Results In millions 2024/2023 Net sales \$42,964.6 \$44,622.4 35 Table of Contents Sales Variances by Operating Segment and Geographic Region 2024/2023 Percentage change from prior year Local Price & Product Mix Currency Volume Total Local Price & Product Mix Currency Volume Total Packaging & Specialty Plastics (4)% (2)% (6)% (16)% (5)% (21)% Industrial Intermediates & Infrastructure (6) 1 (5) (14) (1) (9) (24) Performance Materials & Coatings (3) (1) 5 (1) (1) (5) (21) Total (4)% (4)% (4)% (16)% (4)% (6)% (22) Total, excluding the Hydrocarbons & Energy business (5) 3 (6) (15) (1) (9) (20) U.S. & Canada (3) 2 (6) (2) (1) (15) 6 (6) (21) EMEA I (4) 2 (1) (4) (17) 6 (9) (26) Asia Pacific (6) (1) 2 (7) (14) (2) (20) Latin America (5) 3 (1) (6) (17) 4 (4) (13) Total (4)% (4)% (4)% (16)% (4)% (6)% (22) 2024 Versus 2023 The Company reported net sales of \$43.0 billion in 2024, down 4 percent from \$44.6 billion in 2023, with local price down 4 percent, and volume and currency both flat. Net sales decreased across all operating segments except Performance Materials & Coatings, and across all geographic regions. Local price decreased in all operating segments and across all geographic regions driven by industry supply and demand dynamics and lower global energy and feedstock costs. Local price decreased in Packaging & Specialty Plastics (down 4A percent), Industrial Intermediates & Infrastructure (down 6A percent) and Performance Materials & Coatings (down 3A percent). Volume increased 2A percent in the U.S. & Canada, decreased 1 percent in Latin America and was flat in EMEA I and Asia Pacific. Volume decreased in Packaging & Specialty Plastics (down 2A percent) and increased in Industrial Intermediates & Infrastructure (up 1A percent) and Performance Materials & Coatings (up 5A percent). Excluding the Hydrocarbons & Energy business, sales decreased 2A percent. Cost of Sales Cost of sales ("COS") was \$38.4 billion in 2024, compared with \$39.7 billion in 2023. COS decreased in 2024 primarily due to lower raw material costs, lower global energy and feedstock costs, and the impact of structural cost improvements, partially offset by increased planned maintenance turnaround spending. COS as a percentage of net sales was 89.3A percent in 2024, compared with 89.1A percent in 2023. The increase in COS as a percentage of net sales was driven by the impact of lower local price on flat net sales volume. Research and Development Expenses Research and development ("R&D") expenses were \$810A million in 2024, compared with \$829A million in 2023. R&D expenses decreased in 2024 primarily due to lower performance-based compensation costs. Selling, General and Administrative Expenses Selling, general and administrative ("SG&A") expenses were \$1,581A million in 2024, compared with \$1,627A million in 2023. SG&A expenses decreased in 2024 primarily due to lower performance-based compensation costs, as well as lower fringe benefit expenses resulting from the U.S. pension plan freeze, which more than offset an increase in bad debt expense, including expense incurred as a result of a resolution of a customer dispute. Amortization of Intangibles Amortization of intangibles was \$310A million in 2024, compared with \$324A million in 2023. Amortization of intangibles decreased primarily due to the reduction in the intangible asset base, resulting primarily from the write-off of an intangible asset, certain intangible asset write-offs related to the divestiture of the Company's flexible packaging laminating adhesives business and certain intangible assets becoming fully amortized in 2024. See Note A 12 to the Consolidated Financial Statements for additional information on intangible assets. 36 Table of Contents Restructuring and Asset Related Charges - Net 2023 Restructuring Program On January 25, 2023, the Board approved restructuring actions to achieve the Company's structural cost improvement initiatives in response to the continued economic impact from the global recessionary environment and to enhance its agility and long-term competitiveness across the economic cycle. These actions are expected to be substantially complete by the end of the first quarter of 2025. As a result of these actions, in 2023 the Company recorded pretax restructuring charges of \$535A million, consisting of severance and related benefit costs of \$344A million and asset write-downs and write-offs of \$191A million. The restructuring charges by segment were as follows: \$1A million in Packaging & Specialty Plastics, \$50A million in Industrial Intermediates & Infrastructure, \$49A million in Performance Materials & Coatings and \$435A million in Corporate. These charges were partially offset by other asset related credit adjustments of \$7A million in Corporate related to a prior restructuring program. See Note 5 to the Consolidated Financial Statements for additional information. In 2024, the Company recorded pretax restructuring charges of \$66A million, consisting of severance and related benefit costs of \$41A million, asset write-downs and write-offs of \$16A million and costs associated with exit and disposal activities of \$9A million. The restructuring charges by segment were as follows: \$8A million in Industrial Intermediates & Infrastructure, \$7A million in Performance Materials & Coatings and \$51A million in Corporate. In addition, the Company recognized pretax impairment charges of \$37A million related to assets included in the divestiture of the Company's flexible packaging laminating adhesives business and related to Packaging & Specialty Plastics. See Note 5 to the Consolidated Financial Statements for additional information. Equity in Earnings (Losses) of Nonconsolidated Affiliates The Company's share of equity in losses of nonconsolidated affiliates was \$6A million in 2024, compared with losses of \$119A million in 2023, driven primarily by improved equity earnings at the Kuwait joint ventures from higher prices and volumes and improved results at the Sadara joint venture, partially offset by margin compression from softer demand at the Thai joint ventures. Sundry Income (Expense) - Net Sundry income (expense) "net" includes a variety of income and expense items such as foreign currency exchange gains and losses, dividends from investments, gains and losses on sales of investments and assets, non-operating pension and other postretirement benefit plan credits or costs, losses on early extinguishment of debt and certain litigation matters. Sundry income (expense) - net for 2024 was income of \$415A million and \$404A million for Dow Inc. and TDCC, respectively, compared with expense of \$280A million and \$327A million for Dow Inc. and TDCC, respectively, in 2023. In 2024, sundry income (expense) - net included non-operating pension and postretirement benefit plan credits and gains on the sales of assets and investments, which were partially offset by foreign currency exchange losses. In 2023, sundry income (expense) - net included a \$642A million non-cash settlement charge related to the purchase of nonparticipating group annuity contracts for certain pension plans (related to Corporate) and foreign currency exchange losses, including \$109A million related to the December 2023 devaluation of the Argentine peso (related to Corporate), which were partially offset by non-operating pension and postretirement benefit plan credits, a \$106A million gain associated with a legal matter with Nova Chemicals Corporation (related to Packaging & Specialty Plastics), and gains on the sales of assets and investments. See Notes 6, 15, 19 and 25, to the Consolidated Financial Statements for additional information. In 2024 and 2023, in addition to the amounts previously discussed above for TDCC, sundry income (expense) - net for Dow Inc. included net gains of \$13 million and \$42 million, respectively, associated with agreements and matters with DuPont de Nemours, Inc. ("DuPont") and Corvea, Inc. ("Corvea") (related to Corporate). Interest Expense and Amortization of Debt Discount Interest expense and amortization of debt discount was \$811A million in 2024, compared with \$746A million in 2023. The increase in interest expense is primarily due to \$1.25A billion of senior unsecured notes issued in connection with the Green Finance Framework in the first quarter of 2024 and borrowings outside of the United States. See Liquidity and Capital Resources in Management's Discussion and Analysis of Financial Condition and Results of Operations and Note 14 to the Consolidated Financial Statements for additional information related to debt financing activity. 37 Table of Contents Provision (Credit) for Income Taxes The Company's effective tax rate fluctuates based on, among other factors, where income is earned, the level of income relative to tax attributes and the level of equity earnings, since most earnings from the Company's equity method investments are taxed at the joint venture level. The underlying factors affecting the Company's overall tax rate are summarized in Note 7 to the Consolidated Financial Statements. The Company reported a tax provision of \$399A million in 2024, resulting in an effective tax rate of 24.9A percent, compared with a tax credit of \$44 million in 2023, resulting in an effective tax rate of negative 0.6A percent. The provision for income taxes and higher effective tax rate for 2024 was primarily due to the geographic mix of earnings, partially offset by adjustments and the reassessment of interest and penalties on a tax matter in foreign jurisdictions. The credit for income taxes and lower effective tax rate in 2023 were primarily due to low pretax income, the geographic mix of earnings and increases in tax basis in assets located in foreign jurisdictions, partially offset by changes in uncertain tax positions in various jurisdictions. The Company continues to monitor and evaluate legislative developments related to the Global Anti-Base Erosion Proposal ("GloBE") established by the Organization of Economic Cooperation and Development ("OECD") Pillar Two framework. Several countries in which the Company operates have adopted those rules into their legislation and several others are expected to implement in the future. To date, such legislation has not materially impacted the Company's effective tax rate. The Company continues to evaluate impacts as further guidance is released. Net Income Attributable to Noncontrolling Interests Net income attributable to noncontrolling interests was \$85A million in 2024, compared with \$71A million in 2023. See Notes A 18 and 23 to the Consolidated Financial Statements for additional information. Net Income Available for Common Stockholder(s) Dow Inc. Net income available for Dow Inc. common stockholders was \$1,116A million in 2024, compared with \$589A million in 2023. Earnings per share of Dow Inc. was \$1.57A per share in 2024, compared with \$0.82A per share in 2023. See Note 8 to the Consolidated Financial Statements for details on Dow Inc.'s earnings per share calculations. TDCC Net income available for the TDCC common stockholder was \$1,127A million in 2024, compared with \$556A million in 2023. TDCC's common shares are owned solely by Dow Inc. SEGMENT RESULTS The Company conducts its worldwide operations through six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics, Industrial Intermediates & Infrastructure and Performance Materials & Coatings. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. The Company did not aggregate any operating segments when determining its reportable segments. The Company reports geographic information for the following regions: U.S. & Canada, EMEA I, Asia Pacific and Latin America. The Company transfers ethylene to its downstream derivative businesses at market prices. See Part I, Item 1. Business for further discussion of the Company's segments. Dow's measure of profit/loss for segment reporting purposes is Operating EBIT as this is the manner in which the chief executive officer, chief operating officer, chief financial officer, general counsel and corporate secretary, and senior vice president of corporate development, together the "executive committee" and chief operating decision maker ("CODM"), assesses performance and allocates resources. The CODM compares quarterly results to both the year-ago and sequential periods to assess performance and allocate resources to each segment. The Company defines Operating EBIT as earnings (i.e., "Income before income taxes") before interest, excluding the impact of significant items. Operating EBIT by segment includes all operating items relating to the businesses; items that principally apply to Dow as a whole are assigned to Corporate. See Note 25 to the Consolidated Financial Statements for reconciliations of these measures. 38 Table of Contents For comparison of segment results for the fiscal years ended December 31, 2023 and 2022, see Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on January 31, 2024. PACKAGING & SPECIALTY PLASTICS Packaging & Specialty Plastics In millions 2024/2023 Net sales \$21,776A \$23,149A Operating EBIT \$2,373A \$2,700A Equity earnings \$81A \$130A Packaging & Specialty Plastics Percentage change from prior year 2024/2023 Change in Net Sales from Prior Period due to: Local price & product mix (4)% (16)% Currency 2 1 A Volume (2) (5) Total (6)% (21)% 2024 Versus 2023 Packaging & Specialty Plastics net sales were \$21,776A million in 2024, down 6 percent from net sales of \$23,149A million in 2023, with local price down 4A percent, volume down 2A percent and currency flat. Local price decreased in Packaging & Specialty Plastics in all geographic regions, primarily driven by lower pricing of downstream polymers. Local price was flat in Hydrocarbons & Energy. Volume increased in Packaging and Specialty Plastics, primarily in EMEA I and the U.S. & Canada, due to higher downstream polymers and polyethylene demand. Volume decreased in Hydrocarbons & Energy in all geographic regions, led by EMEA I, primarily driven by higher internal derivative demand and lighter feedstock cracking. Operating EBIT was \$2,373A million in 2024, down \$327 million from Operating EBIT of \$2,700A million in 2023. Operating EBIT decreased primarily due to lower selling prices, lower volumes in Hydrocarbons & Energy, higher planned maintenance costs, and the impact of an unplanned ethylene facility outage, which were partially offset by lower raw material, energy and feedstock costs. INDUSTRIAL INTERMEDIATES & INFRASTRUCTURE Industrial Intermediates & Infrastructure In millions 2024/2023 Net sales \$11,869A \$12,538A Operating EBIT \$1,254A \$1,244A Equity losses \$(102)\$ (276) Industrial Intermediates & Infrastructure Percentage change from prior year 2024/2023 Change in Net Sales from Prior Period due to: Local price & product mix (6)% (14)% Currency 2 1 A Volume 1 (9) Total (5)% (24)% 2024 Versus 2023 Industrial Intermediates & Infrastructure net sales were \$11,869A million in 2024, down 5 percent from \$12,538A million in 2023, with local price down 6A percent, volume up 1A percent and currency flat. Local price 39 Table of Contents decreased in both businesses and across all geographic regions, led by industrial and building and construction applications. Volume in Industrial Solutions increased, led by industrial and coatings applications, and in all geographic regions except the U.S. & Canada, which was flat, reflecting the impacts of an outage in 2023 at the Louisiana Operations Glycol-2 unit in Plaquemine, Louisiana, which successfully restarted in June 2024. Volume in Polyurethanes & Construction Chemicals decreased in all geographic regions, except EMEA I, driven by lower demand, particularly in consumer durables and industrial applications, which were partially offset by an increase in building and construction applications. Operating EBIT was \$1,254A million in 2024, up \$1 million from Operating EBIT of \$1,244A million in 2023. Operating EBIT increased primarily due to lower raw material and feedstock costs and improved results at the EQUATE and Sadara joint ventures, which were offset by lower selling prices in both businesses and the impact of an outage in 2023 at the Louisiana Operations Glycol-2 unit in Plaquemine, Louisiana, which successfully restarted in June 2024. PERFORMANCE MATERIALS & COATINGS Performance Materials & Coatings In millions 2024/2023 Net sales \$8,574A \$8,497A Operating EBIT \$318A \$219A Equity earnings \$11A \$20A Performance Materials & Coatings Percentage change from prior year 2024/2023 Change in Net Sales from Prior Period due to: Local price & product mix (3)% (15)% Currency (1) (1) Volume 5 (5) Total 1 A % (21)% 2024 Versus 2023 Performance Materials & Coatings net sales were \$8,574A million in 2024, up 1A percent from net sales of \$8,497A million in 2023, with volume up 5 percent, local price down 3A percent and an unfavorable currency impact of 1A percent. Volume increased in both businesses. In Coatings & Performance Monomers, volume increased in all geographic regions except EMEA I, led by acrylic monomers. Volume increased in Consumer Solutions in all geographic regions, primarily in downstream silicones, led by consumer and electronics and home and personal care applications. Local price decreased in both businesses and was broad-based. In Coatings & Performance Monomers, local price decreased in all geographic regions except Asia Pacific, and in Consumer Solutions local price decreased in all geographic regions. Currency was flat in Coatings & Performance Monomers and had an unfavorable impact on sales in Consumer Solutions, driven by Asia Pacific. Operating EBIT was \$318A million in 2024, up \$99A million from Operating EBIT of \$219A million in 2023. Operating EBIT increased primarily due to improved demand and higher operating rates, which were partially offset by lower selling prices and higher raw material costs. CORPORATE Corporate In millions 2024/2023 Net sales \$745A \$438A Operating EBIT \$(228)\$ (265) Equity earnings \$4A \$7A 40 Table of Contents 2024 Versus 2023 Net sales for Corporate, which primarily relate to the Company's insurance operations, were \$745A million in 2024, up from net sales of \$438A million in 2023, largely driven by premiums received for insurance policies covering third parties. Operating EBIT was a loss of \$228A million in 2024, compared with a loss of \$265A million in 2023. Operating EBIT improved primarily due to lower environmental costs and increased income from insurance operations. OUTLOOK Operating Segments & End-Market Expectations The Company remains confident that it will benefit from the completion of its near-term incremental growth projects and an enhanced focus on operational discipline in 2025. In addition, the Company is optimistic that it will see further demand growth in attractive end-markets such as packaging, energy and electronics. Dow's differentiated portfolio and strong balance sheet enables it to deliver on all of its capital allocation priorities, including an industry-leading dividend. Until there are more definitive indications of a true recovery taking hold, and in order to deliver improved margins, the Company is taking actions to reduce its costs by approximately \$1A billion and capital expenditures plan by \$300A million to \$500A million. Dow will complete these actions while staying the course on its long-term strategic priorities.

The Company's proactive interventions are necessary for it to continue to successfully navigate this economic downcycle. In Packaging & Specialty Plastics, supply improvements driven by new polyethylene capacity coming online during 2025, combined with improved reliability, will allow the Company to continue to drive volume growth and improve margins. Local prices are expected to be impacted by market supply and demand dynamics as well as volatility in feedstocks due to sensitivity to external economic and geopolitical factors. The Company's flexibility and advantaged regional footprint will continue to position the segment well to navigate market dynamics throughout the year. In-region presence and superior derivative flexibility will allow the segment to continue to optimize price and volume mix. In Industrial Intermediates & Infrastructure, improved demand is expected based on improving fiscal conditions resulting from interest rate cuts across several regions. The Company will benefit from the full-year impact of resumed production at the Louisiana Operations Glycol-2 unit in Plaquemine, Louisiana, which successfully restarted in June 2024. Recent and in-flight growth investments in specialty amines and alkoxylation capacity are expected to support long-term, above GDP volume growth in key markets including energy transition, pharmaceuticals and consumer health, and sustainable surfactants. In Performance Materials & Coatings, the Company will continue to prioritize key end-markets in performance silicones in which its innovation and footprint can drive value and volume growth above GDP. Pricing for specialty products is expected to remain relatively stable, with anticipated modest but steady economic expansion. Volume growth is expected in feedstocks and intermediates on improved regional supply and demand dynamics, and while competitive pressures in the market impacting local price persist, lower interest rates are expected to drive improved demand and local price. Market conditions impacting sales of coatings are expected to improve compared with recent years based on lower interest rates and an increase in residential spending. Projected Sources and Uses of Cash Items that may impact the consolidated statements of cash flows in 2025 include: Capital expenditures are expected to be approximately \$3A billion to \$3.2 billion. Cash inflows related to the Company's sale of a 40A percent ownership stake in its Dow InfraCo, LLC subsidiary are expected to be approximately \$2.4 billion. Cash dividends from equity companies are expected to be approximately \$300A million. Cash contributions to pension plans are expected to be approximately \$175A million. Cash outflows related to the Company's 2023 Restructuring Program, including restructuring implementation costs, are expected to be approximately \$100A million. Cash outflows related to the Company's targeted actions to further achieve its cost reduction initiatives, including implementation costs, are expected to be \$100A million to \$150A million. Table of Contents LIQUIDITY AND CAPITAL RESOURCES The Company had cash and cash equivalents of \$2,189 million at December 31, 2024 and \$2,987 million at December 31, 2023, of which \$1,427A million at December 31, 2024 and \$1,984A million at December 31, 2023, was held by subsidiaries in foreign countries, including U.S. territories. For each of its foreign subsidiaries, the Company makes an assertion regarding the amount of earnings intended for permanent reinvestment, with the balance available to be repatriated to the United States. Cash held by foreign subsidiaries for permanent reinvestment is generally used to finance the subsidiaries' operational activities and future foreign investments. Dow has the ability to repatriate additional funds to the United States, which could result in an adjustment to the tax liability for foreign withholding taxes, foreign and/or U.S. state income taxes and the impact of foreign currency movements. At December 31, 2024, management believed that sufficient liquidity was available in the United States. The Company has and expects to continue repatriating certain funds from its non-U.S. subsidiaries that are not needed to finance local operations; however, these particular repatriation activities have not and are not expected to result in a significant incremental tax liability to the Company. For comparison of cash flows for the fiscal years ended December 31, 2023 and 2022, see Part II, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on January 31, 2024. The Company's cash flows from operating, investing and financing activities, as reflected in the consolidated statements of cash flows, are summarized in the following table: Cash Flow Summary Dow Inc. TDC Cn millions 2024 2023 2024 2023 Cash provided by (used for): Operating activities - continuing operations \$2,903A \$5,164A \$2,939A \$5,109A Operating activities - discontinued operations 11A 32A A A Operating activities \$2,914A \$5,196A \$2,939A \$5,109A Investing activities \$(2,368)\$ (2,928) \$(2,368)\$ (2,928) Financing activities \$(1,168)\$ (1,193)\$ (1,193)\$ (3,028) Cash Flows from Operating Activities Cash provided by operating activities from continuing operations in 2024 was primarily driven by the Company's cash earnings and dividends from equity method investments, which were partially offset by cash used for working capital, performance-based compensation payments, pension contributions and severance payments related to the 2023A Restructuring Program. Cash provided by operating activities from continuing operations in 2023 was primarily driven by the Company's cash earnings, dividends from equity method investments and cash provided by working capital, which were partially offset by performance-based compensation payments, severance payments related to the 2023A Restructuring Program and pension contributions. Net Working Capital and Current Ratio at Dec 31 Dow Inc. TDC Cn millions 2024 2023 2024 2023 Current assets \$16,590A \$17,614A \$16,565A \$17,676A Current liabilities 10,288A 9,957A 10,210A 9,849A Net working capital \$6,302A \$7,657A \$6,355A \$7,827A Current ratio 1.61:1.17 1.62:1.17 1.79:1 Working Capital Metrics Twelve Months Ended Dec 31, 2024 Dec 31, 2023 Days sales outstanding in trade receivables 40A 42A Days sales in inventory 60A 60A Days payables outstanding 60A 64A 42 Table of Contents Cash provided by operating activities from discontinued operations reflected cash payments and receipts for certain agreements and matters related to the Company's separation from DowDuPont Inc. Cash Flows from Investing Activities Cash used for investing activities in 2024 and 2023 was primarily for capital expenditures and purchases of investments, which were partially offset by proceeds from sales and maturities of investments. In addition, 2024 included a cash inflow for the sale of the flexible packaging laminating adhesives business and a cash outflow for the acquisition of Circulus Holdings, LLC, a U.S. mechanical recycling company. The Company's capital expenditures were \$2,940A million in 2024 and \$2,356A million in 2023. Capital spending was higher in 2024 as the Company continued the ramp up of investments in its higher return, lower risk and quicker payback incremental growth projects, and also included ramp up of the construction of the Fort Saskatchewan Path2Zero project aligned to the Company's Decarbonize & Grow strategy. The Company expects capital spending in 2025 to be approximately \$3A billion to \$3.2 billion, which includes construction of the Fort Saskatchewan Path2Zero project. The Company expects capital spending for this key growth project to average approximately \$1A billion annually through 2029. Enterprise-wide capital spending is expected to exceed depreciation and amortization through 2027, during the first phase of the project, and average depreciation and amortization over the economic cycle. As evidenced across prior economic cycles, the Company will adjust its spending as economic conditions evolve. Capital spending in recent years has included the addition of an integrated methylene diphenyl diisocyanate distillation and prepolymers facility in Freeport, Texas, which was completed in 2023; construction of a world-scale polyethylene unit on the U.S. Gulf Coast, which is expected to be completed in 2025; and construction of the world's first net-zero Scope 1 and 2 carbon dioxide equivalent ("CO2e") emissions integrated ethylene and derivatives complex in Alberta, Canada. Cash Flows from Financing Activities Cash used for financing activities in 2024 for Dow Inc. was primarily related to dividends paid to stockholders, purchases of treasury stock and payments on long-term debt, which were partially offset by proceeds from the issuance of long-term debt. TDC Cn included cash outflows for dividends paid to Dow Inc. Cash used for financing activities in 2023 was primarily for debt related activities. In addition, Dow Inc. included cash outflows for dividends paid to stockholders and purchases of treasury stock. TDC Cn included cash outflows for dividends paid to Dow Inc. See Notes 14 and 17 to the Consolidated Financial Statements for additional information related to the issuance and retirement of debt and the Company's share repurchases and dividends. Non-GAAP Cash Flow Measures Free Cash Flow Dow defines Free Cash Flow as "Cash provided by operating activities - continuing operations," less capital expenditures. Under this definition, Free Cash Flow represents the cash generated by Dow from operations after investing in its asset base. Free Cash Flow, combined with cash balances and other sources of liquidity, represents the cash available to fund obligations and provide returns to shareholders. Free Cash Flow is an integral financial measure used in the Company's financial planning process. Operating EBITDA Dow defines Operating EBITDA as earnings (i.e., "Income before income taxes") before interest, depreciation and amortization, excluding the impact of significant items. Cash Flow Conversion (Cash Flow From Operations to Operating EBITDA) Dow defines Cash Flow Conversion (Cash flow from operations to Operating EBITDA) as "Cash provided by operating activities - continuing operations," divided by Operating EBITDA. Management believes Cash Flow Conversion is an important financial metric as it helps the Company determine how efficiently it is converting its earnings into cash flow. These financial measures are not recognized in accordance with accounting principles generally accepted in the United States of America ("GAAP") and should not be viewed as alternatives to GAAP financial measures of performance. All companies do not calculate non-GAAP financial measures in the same manner and, accordingly, Dow's definitions may not be consistent with the methodologies used by other companies. 43 Table of Contents Reconciliation of Non-GAAP Cash Flow Measures Dow Inc. In millions 2024 2023 Cash provided by operating activities - continuing operations (GAAP) \$2,903A \$5,164A Capital expenditures (2,940) (2,356) Free cash flow (non-GAAP) \$(37)\$ 2,808A Reconciliation of Cash Flow Conversion (Cash Flow From Operations to Operating EBITDA) Dow Inc. In millions 2024 2023 Net income (GAAP) \$1,201\$ 660A + Provision (credit) for income taxes 399A (4) Income before income taxes \$1,600\$ 656A - Interest income 200 229A + Interest expense and amortization of debt discount 811 746A - Significant items 1 (377) (1,605) Operating EBIT (non-GAAP) \$2,588\$ 778A + Depreciation and amortization 2,894 2,111 Operating EBITDA (non-GAAP) \$5,482\$ 5,389A Cash provided by operating activities - continuing operations (GAAP) \$2,903\$ 5,164A Cash flow from operations to net income (GAAP) 241.7A % 782.4A % Cash Flow Conversion (Cash flow from operations to Operating EBITDA) (non-GAAP) 53.0A % 695.8A % 1. The year ended December 31, 2024, includes restructuring charges and implementation and efficiency costs associated with the Company's 2023 Restructuring Program, gains associated with a previously impaired equity investment, impairment charges related to the write-down of certain manufacturing assets, a charge related to an arbitration settlement agreement for historical product claims from a divested business and activity related to the separation from DowDuPont. The year ended December 31, 2023, includes restructuring charges and implementation and efficiency costs associated with the Company's 2023 Restructuring Program, certain gains and losses associated with previously impaired equity investments, a loss associated with legacy agricultural products groundwater contamination matters, a gain associated with a legal matter with Nova Chemicals Corporation, foreign currency losses and inventory valuation impacts related to the devaluation of the Argentine peso, non-cash settlement charges related to the purchase of nonparticipating group annuity contracts for certain Company pension plans in the United States and Canada and activity related to the separation from DowDuPont. See Note 25 to the Consolidated Financial Statements for additional information. Liquidity & Financial Flexibility The Company's primary source of incremental liquidity is cash flows from operating activities. The generation of cash from operations and the Company's ability to access capital markets is expected to meet the Company's cash requirements for working capital, capital expenditures, debt maturities, contributions to pension plans, dividend distributions to stockholders, share repurchases and other needs. In addition to cash from operating activities, the Company's current liquidity sources also include TDC Cn's U.S. and Euromarket commercial paper programs, committed and uncommitted credit facilities, committed and uncommitted accounts receivable facilities, a medium-term notes program, a U.S. retail note program (A InterNotes A) and other debt markets. The Company continues to maintain a strong financial position with all of its committed credit facilities undrawn and fully available at December 31, 2024. Cash and committed and available forms of liquidity were \$12.0A billionA at December 31, 2024, a decrease of \$800A million from December 31, 2023. The Company also has no substantive long-term debt maturities due until 2027. Additional details on sources of liquidity are as follows: Commercial Paper TDC Cn issues promissory notes under its U.S. and Euromarket commercial paper programs. TDC Cn had no commercial paper outstanding at December 31, 2024 and 2023. TDC Cn maintains access to the commercial paper market at competitive rates. Amounts outstanding under TDC Cn's commercial paper programs during the period may be greater or less than the amount reported at the end of the period. Subsequent to December 31, 2024, TDC Cn issued commercial paper and had approximately \$2.1A billion of commercial paper outstanding at February 4, 2025. 44 Table of Contents Committed Credit Facilities The Company also has the ability to access liquidity through TDC Cn's committed and available credit facilities. At December 31, 2024, TDC Cn had total committed and available credit facilities of \$8.4A billion. See Note 14 to the Consolidated Financial Statements for additional information on committed and available credit facilities. Uncommitted Credit Facilities The Company has entered into various uncommitted bilateral credit arrangements as a potential source of excess liquidity. These lines can be used to support short-term liquidity needs and for general purposes. The Company had no drawdowns outstanding at December 31, 2024. Accounts Receivable Securitization Facilities In addition to the above credit facilities, the Company maintains a committed accounts receivable facility in the United States where eligible trade accounts receivable, up to \$900A million, may be sold at any point in time. The Company also maintains a committed accounts receivable facility in Europe where eligible trade accounts receivable, up to A-500A million, may be sold at any point in time. In 2024, there were \$290A million in sales of receivables under the U.S. and Europe committed accounts receivable facilities (\$39A million in sales of receivables in 2023). At December 31, 2024, no material balances of sold receivables remained outstanding (\$5A million remained outstanding at December 31, 2023). In addition, the Company has an uncommitted accounts receivable facility in the United States providing additional liquidity. In 2024, sales of receivables under this facility were \$378A million (\$73A million in sales of receivables in 2023). At December 31, 2024, no material balances of sold receivables remained outstanding (\$73A million remained outstanding at December 31, 2023). See Note 13 to the Consolidated Financial Statements for additional information. Early Settlement of Letters of Credit The Company utilizes, from time-to-time, letters of credit discounting programs to manage and expedite the settlement of letters of credit in certain regions. These letters of credit are associated with accounts receivable and the Company retains no interest in the transferred letters of credit or receivables once sold. Accounts Receivable Discounting Facilities The Company has access to accounts receivable discounting facilities, under which receivables are transferred with limited recourse. The Company retains no interest in the transferred receivables once sold. In 2024, sales of receivables under these facilities were \$865A million (\$91A million in sales of receivables in 2023). At December 31, 2024, approximately \$287A million of sold receivables were outstanding (\$91A million remained outstanding at December 31, 2023). See Note 13 to the Consolidated Financial Statements for additional information. The Company maintains these facilities and also participates in certain customers' supply chain financing and other early pay programs as a routine source of working capital. Letters of Credit TDC Cn utilizes letters of credit to support commitments made in the ordinary course of business. While the terms and amounts of letters of credit change, TDC Cn generally has approximately \$600A million of outstanding letters of credit at any given time. Company-Owned Life Insurance The Company has investments in company-owned life insurance ("COLI") policies, which are recorded at their cash surrender value as of each balance sheet date. The Company has the ability to monetize its investment in its COLI policies as an additional source of liquidity. The Company had no outstanding monetization of its existing COLI policies' surrender value at December 31, 2024 (\$97A million at December 31, 2023). See Note 6 to the Consolidated Financial Statements for additional information. Shelf Registration - United States On June 13, 2022, Dow Inc. and TDC Cn filed a shelf registration statement with the U.S. Securities and Exchange Commission. The shelf indicates that Dow Inc. may offer common stock; preferred stock; depositary shares; debt securities; guarantees; warrants to purchase common stock, preferred stock and debt securities; and stock purchase contracts and stock purchase units, with pricing and availability of any such offerings depending on market conditions. The shelf also indicates that TDC Cn may offer debt securities, guarantees and warrants to purchase debt securities, with pricing and availability of any such offerings depending on market conditions. 45 Table of Contents In 2022, TDC Cn filed a prospectus supplement under this shelf registration to register an undetermined amount of securities for issuance under a medium-term notes program. In 2024, TDC Cn filed a prospectus supplement under this shelf registration to register \$1.25A billion of securities for issuance in connection with its Green Finance Framework. The shelf registration expires on June 13, 2025. The Company expects to renew the shelf registration. Debt As the Company continues to maintain its strong balance sheet and financial flexibility, management is focused on net debt (a non-GAAP financial measure), as the Company believes this is the best representation of its financial leverage at this point in time. As shown in the following table, net debt is equal to total gross debt minus "Cash and cash equivalents" and "Marketable securities." Total Debt at Dec 31 Dow Inc. TDC Cn millions 2024 2023 2024 2023 Notes payable \$135\$ 621A \$135\$ 621A Long-term debt due within one year \$497\$ 174\$ 971\$ 174 Long-term debt \$15,711\$ 14,907\$ 15,711\$ 14,907 Gross debt \$16,343\$ 15,086A \$16,343\$ 15,086A - Cash and cash equivalents \$2,189\$ 2,987A - Marketable securities \$138\$ 31,300\$ 383\$ 1,300 Net debt (non-GAAP) \$13,771\$ 10,799\$ 13,771\$ 10,799 Total equity \$17,851\$ 19,108\$ 18,032\$ 19,406 Gross debt as a percentage of total capitalization 47.8A % 44.1A % 47.5A % 43.7A % Net debt as a percentage of total capitalization (non-GAAP) 43.5A % 36.1A % 43.3A % 35.8A % 1. Included in "Other current assets" in the consolidated balance sheets. In the first quarter of 2024, the Company issued \$1.25A billion of senior unsecured notes. This offering included \$600A million aggregate principal amount of 5.150 percent notes due 2034 and \$650A million aggregate principal amount of 5.600 percent notes due 2054. The issuance was completed in connection with the Company's Green Finance Framework. The Company distributed the proceeds toward projects that support the execution of its sustainability strategy and achieve its targets focused on climate protection and a circular economy, including applicable expenditures and investments related to the Company's Fort Saskatchewan Path2Zero project. In the second quarter of 2024, the Company redeemed \$10A million aggregate principal amount of 2.100 percent notes due November 2030, \$30A million aggregate principal amount of 4.250 percent notes due October 2034, \$8A million aggregate principal

of 5.250 percent notes due November 2024 and \$122A million aggregate principal amount of 4.375 percent notes due November 2022. As a result of the redemption, the Company recognized a pretax gain on the early extinguishment of debt of \$5A million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate. In 2024, the Company issued an aggregate principal amount of \$94A million of InterNotesA®. The Company also issued \$122A million of foreign currency loans. Additionally, the Company repaid \$83A million of long-term debt at maturity. The Company may at any time repurchase certain debt securities in the open market or in privately negotiated transactions subject to: the applicable terms under which any such debt securities were issued, certain internal approvals of the Company, and applicable laws and regulations of the relevant jurisdiction in which any such potential transactions might take place. This in no way obligates the Company to make any such repurchases nor should it be considered an offer to do so. TDCCAE™'s public debt instruments and primary, private credit agreements contain, among other provisions, certain customary restrictive covenant and default provisions. TDCCAE™'s most significant debt covenant with regard to its financial position is the obligation to maintain the ratio of its consolidated indebtedness to consolidated capitalization at no greater than 0.70 to 1.00 at any time the aggregate outstanding amount of loans under the Five Year Competitive Advance and Revolving Credit Facility Agreement ("Revolving Credit Agreement") equals or exceeds 46Table of Contents\$500A million. The ratio of TDCCAE™'s consolidated indebtedness as defined in the Revolving Credit Agreement was 0.45A to 1.00 at DecemberA 31, 2024. Management believes TDCC is in compliance with all of its covenants and default provisions at DecemberA 31, 2024. For information on TDCC's debt covenants and default provisions, see NoteA 14. There were no material changes to the debt covenants and default provisions related to TDCCAE™'s outstanding long-term debt and primary, private credit agreements in 2024. Dow Inc. is obligated, substantially concurrently with the issuance of any guarantee in respect of outstanding or committed indebtedness under the Revolving Credit Agreement, to enter into a supplemental indenture with TDCC and the trustee under TDCCAE™'s existing 2008 base indenture governing certain notes issued by TDCC. Under such supplemental indenture, Dow Inc. will guarantee all outstanding debt securities and all amounts due under such existing base indenture and will become subject to certain covenants and events of default under the existing base indenture. In addition, the Revolving Credit Agreement includes an event of default which would be triggered in the event DowA Inc. incurs or guarantees third party indebtedness for borrowed money in excess of \$250A million or engages in any material activity or directly owns any material assets, in each case, subject to certain conditions and exceptions. Dow Inc. may, at its option, cure the event of default by delivering an unconditional and irrevocable guarantee to the administrative agent within thirty days of the event or events giving rise to such event of default. No such events have occurred or have been triggered at the time of the filing of this Annual Report on Form 10-K. See NoteA 14 to the Consolidated Financial Statements for information related to TDCCAE™'s notes payable and long-term debt activity and information on TDCCAE™'s debt covenants and default provisions. While taking into consideration the current economic environment, management expects that the Company will continue to have sufficient liquidity and financial flexibility to meet all of its business obligations. Credit Ratings TDCC's credit ratings at January 31, 2025 were as follows: Credit Ratings Long-Term Rating Short-Term Rating Outlook Fitch Ratings BBB+ F1 Stable MoodyAe™'s Ratings Baa1 P-2 Negative Standard & PoorAe™'s BBBA-2 Stable Fitch Ratings affirmed TDCC's BBB+ and F1 rating and its outlook of stable on July 1, 2024. Standard & Poor's affirmed TDCC's BBB and A-2 rating and its outlook of stable on July 1, 2024 and December 9, 2024. Moody's Ratings affirmed TDCC's Baa1 and P-2 rating and its outlook of stable on August 6, 2024, and re-affirmed TDCC's Baa1 and P-2 rating and revised its outlook to negative from stable on October 28, 2024. These credit agencies' decisions were made as part of their annual review process and reflect the Company's supportive financial policies, scale, liquidity and cost-advantaged footprint. Dividends Dow Inc. Dow Inc. has paid dividends on a quarterly basis and expects to continue to do so, subject to approval by the Board. The dividends declared by the Board align to the Company's strategy announced in 2018 of returning approximately 45A percent of Operating Net Income to shareholders through dividends and total shareholder remuneration of approximately 65A percent, when including share repurchases, over the economic cycle. The Company defines Operating Net Income, a non-GAAP measure, as "Net income available for Dow Inc. common stockholders," excluding the impact of significant items. The following tables provide information on dividends declared and paid to common stockholders: Dividends Paid for the Years Ended Dec 31 2024 2023 In millions, except per share amounts Dividends paid, per common share \$2.80A \$2.80A Dividends paid to common stockholders \$1,966A \$1,972A 47Table of Contents Dow Inc. Cash Dividends Declared and Paid Declaration Date Record Date Payment Date Amount (per share) February 15, 2024 February 29, 2024 March 8, 2024 \$0.70A April 11, 2024 May 31, 2024 June 14, 2024 \$0.70A August 14, 2024 August 30, 2024 September 13, 2024 September 13, 2024 October 10, 2024 November 29, 2024 December 13, 2024 \$0.70A TDCC TDCC has committed to fund Dow Inc.'s dividends paid to common stockholders and share repurchases, as approved by the Board from time to time, as well as certain governance expenses. Funding is accomplished through intercompany loans. TDCC's Board of Directors reviews and determines a dividend distribution to DowA Inc. to settle the intercompany loans. For the year ended DecemberA 31, 2024, TDCC declared \$2,578A million of dividends to Dow Inc. and paid \$2,485A million of dividends to Dow Inc. (\$2,510A million for the year ended DecemberA 31, 2023). At DecemberA 31, 2024, TDCC's intercompany loan balance with Dow Inc. was insignificant. See Note 24 to the Consolidated Financial Statements for additional information. Share Repurchase Program On AprilA 13, 2022, the Board approved a share repurchase program authorizing up to \$3A billion for the repurchase of the Company's common stock, with no expiration date. The Company repurchased \$494A million of its common stock in 2024. At DecemberA 31, 2024, approximately \$931A million of the share repurchase program authorization remained available for repurchases. As previously announced, the Company intends to repurchase shares at a minimum to cover dilution over the economic cycle. The Company may from time to time expand its share repurchases beyond dilution, based on a number of factors including macroeconomic conditions, free cash flow generation, and the Dow share price. Any share repurchases, when coupled with the Company's dividends, are intended to implement the long-term strategy of targeting shareholder remuneration of approximately 65 percent over the economic cycle. Pension Plans The Company has both funded and unfunded defined benefit pension plans in the United States and a number of other countries. The CompanyAe™'s funding policy is to contribute to funded plans when pension laws and/or economics either require or encourage funding. In 2024 and 2023, the Company contributed \$121A million and \$142A million to its pension plans, respectively, including contributions to fund benefit payments for its unfunded pension plans. Additionally, in the second quarter of 2024, the Company received a pension plan reversion of approximately \$70A million (approximately \$90A million in the second quarter of 2023) for a portion of the excess funding of one of its plans in Europe, included in "Other assets and liabilities, net" in the consolidated statements of cash flows. The Company expects to contribute approximately \$175A million to its pension plans in 2025, inclusive of a plan contribution previously expected to be made in 2024, now expected to be contributed in 2025. As announced in 2021, all U.S. pension plans were frozen for substantially all employees who participated in the U.S. defined benefit pension programs effective DecemberA 31, 2023. In the fourth quarter of 2023, the Company spun off a portion of each of the CompanyAe™'s existing tax-qualified U.S. defined benefit pension plans into new tax-qualified pension plans, which include the tax-qualified benefit obligations for substantially all employees hired after JanuaryA 1, 2008. These employees earned benefits based on a set percentage of annual pay, plus interest, and the spin of these plans provides the Company the ability to separately manage the assets and obligations of these plans with like benefits. In the second quarter of 2024, as part of its ongoing pension de-risking initiatives, the Company initiated the termination of the new tax-qualified pension plans. As part of the plan termination process, the Company will offer participants of these plans annuity or lump sum distribution options. Final asset distributions are expected to be paid from plan assets in the fourth quarter of 2025. The Company anticipates that these asset distributions will result in pension settlement charges, with the amounts dependent on various factors, including interest rates, plan asset returns, annuity pricing and participant distribution elections. See NoteA 19 to the Consolidated Financial Statements for additional information related to the CompanyAe™'s pension plans. 48Table of Contents Restructuring The actions related to the 2023 Restructuring Program are expected to result in additional cash expenditures of \$60A million, primarily through the first quarter of 2025 and consist primarily of severance and related benefit costs. Restructuring implementation and efficiency costs, primarily decommissioning and demolition activities related to asset actions, and costs associated with the Company's productivity and efficiency actions, are expected to result in additional cash expenditures of approximately \$40A million, primarily through the first quarter of 2025. Restructuring implementation and efficiency costs totaled \$230A million for the year ended DecemberA 31, 2024 (\$243A million for the year ended DecemberA 31, 2023). The Company expects to incur additional costs in the future related to its restructuring activities, which will be recognized as incurred. The Company also expects to incur additional employee-related costs, including involuntary termination benefits related to its other optimization activities. These costs cannot be reasonably estimated at this time. See Note 5 to the Consolidated Financial Statements for additional information on the Company's restructuring activities. Contractual Obligations The following table summarizes the CompanyAe™'s contractual obligations, commercial commitments and expected cash requirements for interest at DecemberA 31, 2024. Additional information related to these obligations can be found in Notes 14, 15, 16 and 19 to the Consolidated Financial Statements. Contractual Obligations at DecA 31, 2024 Payments Due In millions 2025 2026-2027 2028-2029 2030 and beyond Total Dow Inc. Long-term debt obligations \$1,495A \$1,384A \$2,156A \$12,417A \$16,452A Expected cash requirements for interest 2804A 1,472A 1,380A 8,608A 12,264A Pension and other postretirement benefits 223A 398A 404A 3,402A 4,427A Operating leases 3365A 511A 284A 388A 1,548A Purchase obligations 42,520A 3,167A 2,003A 6,345A 14,035A Other noncurrent obligations 5Ae™ 687A 509A 1,931A 3,127A Total \$4,407A \$7,619A \$6,736A \$33,091A \$51,853A TDCC Long-term debt obligations \$1,495A \$1,384A \$2,156A \$12,417A \$16,452A Expected cash requirements for interest 2804A 1,472A 1,380A 8,608A 12,264A Pension and other postretirement benefits 223A 398A 404A 3,402A 4,427A Operating leases 3365A 511A 284A 388A 1,548A Purchase obligations 42,520A 3,167A 2,003A 6,345A 14,035A Other noncurrent obligations 5Ae™ 686A 509A 1,788A 2,993A Total \$4,407A \$7,618A \$6,736A \$32,958A \$51,719A 1. Excludes unamortized debt discount and issuance costs of \$244A million. Includes finance lease obligations of \$939A million. 2. Cash requirements for interest on long-term debt was calculated using current interest rates at DecemberA 31, 2024, and includes \$165A million of various floating rate notes. 3. Includes imputed interest of \$246A million. 4. Includes a \$1.3A billion purchase commitment for the use of a water supply reservoir asset expected to commence in 2028, as discussed in Note 15 to the Consolidated Financial Statements, and outstanding purchase orders and other commitments greater than \$1A million obtained through a survey conducted within the Company. 5. Includes liabilities related to asbestos litigation, environmental remediation, legal matters and other noncurrent liabilities. In addition to these items, Dow Inc. includes liabilities related to noncurrent obligations with DuPont and Corvea. The table excludes uncertain tax positions due to uncertainties in the timing of the effective settlement of tax positions with the respective taxing authorities and deferred tax liabilities as it is impractical to determine whether there will be a cash impact related to these liabilities. The table also excludes deferred revenue as it does not represent future cash requirements arising from contractual payment obligations. The Company expects to meet its contractual obligations through its normal sources of liquidity and believes it has the financial resources to satisfy these contractual obligations. 49Table of Contents Off-Balance Sheet Arrangements Off-balance sheet arrangements are obligations the Company has with nonconsolidated entities related to transactions, agreements or other contractual arrangements. The Company holds variable interests in joint ventures accounted for under the equity method of accounting. The Company is not the primary beneficiary of these joint ventures and therefore is not required to consolidate these entities (see NoteA 23 to the Consolidated Financial Statements). In addition, see NoteA 13 to the Consolidated Financial Statements for information regarding the transfer of financial assets. Guarantees arise during the ordinary course of business from relationships with customers, committed accounts receivable facilities and nonconsolidated affiliates when the Company undertakes an obligation to guarantee the performance of others if specific triggering events occur. Additional information related to guarantees can be found in the Aec™ GuaranteesAe™ section of NoteA 15 to the Consolidated Financial Statements. Fair Value Measurements See Note 19 to the Consolidated Financial Statements for information related to fair value measurements of pension and other postretirement benefit plan assets; see Note 21 for information related to other-than-temporary impairments; and, see Note 22 for additional information concerning fair value measurements. OTHER MATTERS Recent Accounting Guidance See NoteA 2 to the Consolidated Financial Statements for a summary of recent accounting guidance. Critical Accounting Estimates The preparation of financial statements and related disclosures in accordance with U.S. GAAP requires management to make judgments, assumptions and estimates that affect the amounts reported in the consolidated financial statements and accompanying notes. NoteA 1 to the Consolidated Financial Statements describes the significant accounting policies and methods used in the preparation of the consolidated financial statements. Following are the CompanyAe™'s accounting policies impacted by judgments, assumptions and estimates: Asbestos-Related Matters of Union Carbide Corporation Union Carbide is and has been involved in a large number of asbestos-related suits filed primarily in state courts during the past several decades. These suits principally allege personal injury resulting from exposure to asbestos-containing products and frequently seek both actual and punitive damages. The alleged claims primarily relate to products that Union Carbide sold in the past, alleged exposure to asbestos-containing products located on Union CarbideAe™'s premises, and Union CarbideAe™'s responsibility for asbestos suits filed against a former Union Carbide subsidiary, Amchem Products, Inc. ("Amchem"). Each year, Ankura Consulting Group, LLC ("Ankura") performs a review for Union Carbide based upon historical asbestos claims, resolution and asbestos-related defense and processing

are individually discounted at the spot rates under the Willis Towers Watson U.S. RATE:Link# 60-90 corporate yield curve (based on 60th to 90th percentile high-quality corporate bond yields) to arrive at the plan's obligations as of the measurement date. The weighted average discount rate utilized to measure pension obligations increased to 5.74% percent at December 31, 2024, from 5.30% percent at December 31, 2023. At December 31, 2024, the net underfunded position of the U.S. tax-qualified plans on a projected benefit obligation basis was \$1,360 million. The net underfunded amount increased \$168 million compared with December 31, 2023. The increase in the net underfunded amount in 2024 was primarily due to the unfavorable returns on plan assets partially offset by the market-related impact of higher discount rates. The Company uses a generational mortality table to determine the duration of its pension and other postretirement obligations. The following discussion relates to the Company's significant pension plans. The Company bases the determination of pension expense on a market-related valuation of plan assets that reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose represent the difference between the expected return calculated using the market-related value of plan assets and the actual return based on the market value of plan assets. Since the market-related value of plan assets recognizes gains or losses over a five-year period, the future value will be impacted when previously deferred gains or losses are recorded. Over the life of the plans, both gains and losses have been recognized and amortized. At December 31, 2024, net losses of \$2,899 million remain to be recognized in the calculation of the market-related value of plan assets. These net 51 Table of Contents losses will result in increases in future pension expense as they are recognized in the market-related value of assets. The net decrease in the market-related value of assets due to the recognition of prior losses is presented in the following table: Net Decrease in Market-Related Asset Value Due to Recognition of Prior Losses In millions 2025 \$1,126 2026 1,264 2027 2,666 2028 2,434 Totals \$2,899 Excluding the impact of the Company's 2024 one-time pension events, the Company expects net periodic benefit cost ("NPBC") credit to decrease in 2025 by approximately \$88 million compared with 2024. The reduction in the NPBC credit is due to a smaller expected increase in assets and increased amortization, partially offset by reduced interest and service cost. A 25 basis point increase or decrease in the long-term return on assets assumption would change the Company's NPBC credit for 2025 by \$48 million. A 25 basis point increase in the discount rate assumption would increase the Company's NPBC credit for 2025 by \$9 million. A 25 basis point decrease in the discount rate assumption would decrease the Company's NPBC credit for 2025 by \$8 million. Income Taxes Deferred tax assets and liabilities are determined based on temporary differences between the financial reporting and tax bases of assets and liabilities, applying enacted tax rates expected to be in effect for the year in which the differences are expected to reverse. Based on the evaluation of available evidence, both positive and negative, the Company recognizes future tax benefits, such as net operating loss carryforwards and tax credit carryforwards, to the extent that realizing these benefits is considered to be more likely than not. At December 31, 2024, the Company had a net deferred tax asset balance of \$865 million, after valuation allowances of \$2,748 million. In evaluating the ability to realize the deferred tax assets, the Company relies on, in order of increasing subjectivity, taxable income in prior carryback years, the future reversals of existing taxable temporary differences, tax planning strategies and forecasted taxable income using historical and projected future operating results. The Company files tax returns in multiple jurisdictions and is subject to examination by taxing authorities throughout the world. Tax authorities have the ability to review and challenge matters that could be subject to differing interpretation of applicable tax laws and regulations as they relate to the amount, character, timing or inclusion of revenue and expenses or the sustainability of tax attributes. The ultimate resolution of such uncertainties could last several years. When an uncertain tax position is identified, the Company considers and interprets complex tax laws and regulations in order to determine the need for recognizing a provision in its financial statements. Significant judgment is required in determining the timing and measurement of uncertain tax positions. The Company utilizes internal and external expertise in interpreting tax laws to support the Company's tax positions. The Company recognizes the financial statement effects of an uncertain income tax position when it is more likely than not, based on technical merits, that the position will be sustained upon examination. At December 31, 2024, the Company had uncertain tax positions for both domestic and foreign issues of \$422 million and \$327 million for interest and penalties. Goodwill The Company performs goodwill impairment testing at the reporting unit level. Reporting units are the level at which discrete financial information is available and reviewed by business management on a regular basis. The Company tests goodwill for impairment annually (in the fourth quarter), or more frequently when events or changes in circumstances indicate it is more likely than not that the fair value of a reporting unit has declined below its carrying value. Goodwill is evaluated for impairment using qualitative and/or quantitative testing procedures. At December 31, 2024, goodwill was carried by five out of six of the Company's reporting units. 52 Table of Contents The Company has the option to first perform qualitative testing to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value. Qualitative factors assessed at the Company level include, but are not limited to, GDP growth rates, long-term hydrocarbon and energy prices, equity and credit market activity, discount rates, foreign exchange rates and overall financial performance. Qualitative factors assessed at the reporting unit level include, but are not limited to, changes in industry and market structure, competitive environments, planned capacity and new product launches, cost factors such as raw material prices, and financial performance of the reporting unit. If the Company chooses not to complete a qualitative assessment for a given reporting unit or if the initial assessment indicates that it is more likely than not that the estimated fair value of a reporting unit is less than its carrying value, additional quantitative testing is required. Quantitative testing requires the fair value of the reporting unit to be compared with its carrying value. If the reporting unit's carrying value exceeds its fair value, an impairment charge is recognized for the difference. The Company utilizes a discounted cash flow methodology to calculate the fair value of its reporting units. This valuation technique has been selected by management as the most meaningful valuation method due to the limited number of market comparables for the Company's reporting units. However, where market comparables are available, the Company includes EBIT/EBITDA multiples as part of the reporting unit valuation analysis. The discounted cash flow valuations are completed using the following key assumptions: projected revenue growth rates or compounded annual growth rates, discount rates, tax rates, terminal values, currency exchange rates, and forecasted long-term hydrocarbon and energy prices, by geographic region and by year, which include the Company's key feedstocks as well as natural gas and crude oil (due to its correlation to naphtha). Currency exchange rates and long-term hydrocarbon and energy prices are established for the Company as a whole and applied consistently to all reporting units, while revenue growth rates, discount rates and tax rates are established by reporting unit to account for differences in business fundamentals and industry risk. These key assumptions drive projected EBIT/EBITDA and EBIT/EBITDA margins, which are key elements of management's internal control over the reporting unit valuation analysis. 2024 Goodwill Impairment Testing In 2024, there were no events or changes in circumstances that warranted interim goodwill impairment testing. In the fourth quarter of 2024, qualitative testing was performed for all reporting units carrying goodwill. Based on the results of the qualitative testing, quantitative testing was performed on one reporting unit. For the qualitative assessments, management considered factors at both the Company level and the reporting unit level. Based on the qualitative assessments for the reporting units, management concluded it is more likely than not that the carrying value of the reporting unit is less than the fair value of the reporting unit. For the quantitative testing, the fair value exceeded the carrying value of the reporting unit. Environmental Matters Environmental Policies Dow is committed to world-class environmental, health and safety ("EHS&S") performance, as demonstrated by industry-leading results, a long-standing commitment to the American Chemistry Council's Responsible Care® program, a strong commitment to achieve the Company's 2025 Sustainability Goals and Dow's drive to deliver against its targets around a circular economy and climate protection. These goals and targets set the standard for sustainability in the chemical industry, focusing on improvements in the Company's local corporate citizenship and product stewardship, and by actively pursuing methods to reduce the Company's environmental impact. To meet the Company's public commitments, as well as the stringent laws and government regulations related to environmental protection and remediation to which its global operations are subject, the Company has well-defined policies, requirements and management systems. The Company's EHS&S Management System ("EMS") defines the how, what, when and how often needed for the businesses to implement the Company's policies and requirements and meet performance objectives, leadership expectations and public commitments. To ensure effective utilization, the EMS is integrated into a company-wide management system for EHS&S, Operations, Quality and Human Resources. The Company believes third-party verification and transparent public reporting are cornerstones of world-class EHS&S performance and building public trust. Numerous Dow sites in EMEA, Latin America, Asia Pacific and the U.S. & Canada have received third-party verification of the Company's compliance with Responsible Care® and with outside specifications such as ISO-14001. The Company continues to be a global champion of Responsible Care® and has worked to broaden the application and impact of Responsible Care® around the world through engagement with peer companies, suppliers, customers and joint venture partners. 53 Table of Contents Dow manages environmental data for reporting with a waste, water and emissions inventory system. All emitting manufacturing sites globally record their emissions and water use in the system. The data is reviewed at the facility level and then by global coordinators before being aggregated for corporate environmental reporting purposes. Dow's EHS&S policies help to ensure the Company achieves its annual health and safety performance targets and the Company seeks to continuously improve on these targets through process and personal safety project implementations. Improvement in these areas, as well as environmental compliance, remains a top management priority, as the Company continues to implement its 2025 Sustainability Goals and progressive, multi-decade sustainability targets that include advancing a circular economy and climate protection. Progress is reviewed annually by management and with the Environment, Health, Safety & Technology ("EHS&T") Committee of the Board. Detailed information on Dow's performance regarding environmental matters and goals is accessible through the Company's Science & Sustainability webpage at www.dow.com/sustainability. Dow's website and its content are not deemed incorporated by reference into this report. Chemical Security Public and political attention continues to be placed on the protection of critical infrastructure, including the chemical industry, from security threats. Sabotage, terrorism, war, natural disasters and cybersecurity incidents have increased global concerns about the security and safety of chemical production and distribution. Many, including the Company and the American Chemistry Council, have called for uniform risk-based and performance-based national standards for securing the U.S. chemical industry. The Company is subject to U.S. regulations with established risk-based and performance-based standards that must be met at U.S. Coast Guard-regulated facilities promulgated by the U.S. Department of Homeland Security. The Company is also subject to the requirements of the Rail Transportation Security Rule issued by the U.S. Transportation Security Administration. The Company continues to support uniform risk-based national standards for securing the chemical industry. The Company maintains a comprehensive, multi-level security plan that focuses on security, emergency planning, preparedness and response. This plan, which has been activated in response to significant world and national events, is reviewed on an annual basis. The Company continues to improve its security plans, placing emphasis on the safety of Dow communities and people by being prepared to meet risks at any level and to address both internal and external identifiable risks. The security plan includes regular vulnerability assessments, security audits, mitigation efforts and physical security upgrades designed to reduce vulnerability. The Company's security plans are also designed to avert interruptions of normal business operations that could materially and adversely affect the Company's results of operations, financial condition and cash flows. The Company played a key role in the development and implementation of the American Chemistry Council's Responsible Care® Security Code ("Security Code"), which requires that all aspects of security including facility, transportation and cyberspace be assessed and gaps addressed. Through the global implementation of the Security Code, the Company has permanently heightened the level of security not just in the United States, but worldwide. The Company employs several hundred employees and contractors in its Emergency Services and Security department worldwide. In 2019, the Company established its Global Security Operations Center ("GSOC") to provide 24-hour/day, 365-day/year real-time monitoring of global risks to Dow assets and people. The GSOC employs state-of-the-art social media monitoring, threat reporting and geo-fencing capabilities to analyze global risks and report those risks, facilitating decision-making and actions to prevent Dow crises. Through the implementation of the Security Code, including voluntary security enhancements and upgrades, the Company is well-positioned to comply with U.S. chemical facility regulations and other regulatory security frameworks. The Company participates with the American Chemistry Council to periodically review and update the Security Code. The Company continues to work collaboratively across the supply chain on Responsible Care®, supply chain design, emergency preparedness, shipment visibility and transportation of hazardous materials. The Company cooperated with public and private entities to lead the implementation of advanced tank car design, and track and trace technologies. Further, the Company's Distribution Risk Review process addresses potential threats in all modes of transportation across the Company's supply chain. To reduce vulnerabilities, the Company maintains security measures that meet or exceed regulatory and industry security standards in all areas in which they operate. 54 Table of Contents The Company's initiatives relative to chemical security, emergency preparedness and response, Community Awareness and Emergency Response and crisis management are implemented consistently at all Dow sites on a global basis. Each Dow site has established outreach programs designed to engage community stakeholders with objectives centered around awareness of Dow operations, products, and efforts to protect worker and community health and the environment. These programs also educate community members on emergency planning and response, emissions and waste, future site plans to reduce waste and emissions, and process safety systems. Finally, these outreach efforts establish an opportunity for Dow site leaders to hear about community stakeholder expectations and address questions and concerns about safety, health, environmental or other issues. The Company participates with chemical associations globally and participates as an active member of the Global Congress on Chemical Security and Emerging Threats and in positions of leadership in the U.S. Chemical Sector Coordinating Council. Climate Protection 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), its broad water stewardship efforts and its new nature goal. Dow's science-based strategy includes a phased approach to decarbonize while meeting the growing demand for Dow's products and contributing to a low-emissions future through continued investment in new products, technologies and processes. In 2020, Dow set a target to be carbon neutral by 2050 across Scopes 1, 2 and 3, as defined by the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, plus product benefits. Dow's Protect the Climate goals include reducing net annual GHG emissions by 5 million metric tons by 2030 versus its 2020 baseline, representing approximately a 15% percent reduction versus 2020 and a nearly 30% percent reduction since 2005. In 2021, Dow 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 GHG emitting assets. In 2024, Dow continued near-term progression in its Decarbonize & Grow strategy by starting construction of its Fort Saskatchewan Path2Zero project which will be the world's first net-zero Scope 1 and 2 emissions ethylene complex, when completed, and will decarbonize approximately 20 percent of Dow's global ethylene production capacity. Dow also continued to advance a project with X-energy, a nuclear energy innovation company, to commercialize an advanced small modular nuclear reactor that will generate GHG emissions-free process heat and energy at its site in Seadrift, Texas. In the near term, energy reduction and optimization projects will provide continuous progress toward Dow's carbon-neutral ambitions. Dow is also committed to advancing water stewardship within the Company's operations and supply chain and with downstream customers and to working collaboratively to enhance water management at the watershed level. In addition to Dow's target to reduce freshwater intake intensity at six key water-stressed sites by 20% percent from its 2015 baseline by the end of 2025, Dow announced in 2024 a robust new 2050 water resilience strategy as well as a 50,000 acre habitat conservation target to address these key elements of climate adaptation. Despite these commitments, climate change-related risks and uncertainties, legal or regulatory responses to climate change, and failure to meet climate change commitments could negatively impact Dow's results of operations, financial condition and/or reputation. Climate-related risks include both physical and transition risks. Physical Risks Climate-related physical risks include more frequent severe weather events, potential changes in precipitation patterns, water scarcity and extreme variability in weather patterns, which can disrupt the operations of the Company as well as those of its customers, partners and vendors. To evaluate physical risks, Dow partnered with S&P Global Trucost (a Trucost company) 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 representative concentration pathways. These pathways represent varying degrees of global atmospheric GHG concentrations (low, medium and high), and thus different expectations on global temperature rise. Results will be incorporated into Dow's long-term assessments of its manufacturing sites, which is a key input into Dow's capital approval process. 55 Table of Contents Transition Risks Climate-related transition risks include the availability, development and affordability of lower GHG emissions technology, the effects of CO2e pricing, and changes in public sentiment, regulations, taxes, public mandates or requirements as they relate to CO2e, water or land use. Climate-related risks, including both physical and transition risks, are assessed with input from internal and external sources including corporate, business, function and geographic leaders; subject matter experts; investors; and other stakeholders. The evaluation of climate-related risks and opportunities is integrated into an annual company-wide risk management process, known as enterprise risk management ("ERM"). ERM identifies significant or major risks to the Company and develops action plans to

modify or mitigate risks. Every few years, Dow also 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 the Company's Decarbonize & Grow strategy. Scenarios are used to evaluate both physical and transition risk and are particularly useful in evaluating the potential and impact of emerging risks. Managing Climate Risks Management of climate risk is assigned to Dow's Climate Steering Team (CST), which is accountable for developing and implementing plans to mitigate risk and for tracking actions and progress against those plans. With oversight and accountability by the CST, specific carbon-related risks are managed by Dow's Climate Program Management Office (CPMO). The PMO partners with subject matter experts to develop and implement strategies to mitigate or eliminate climate-related risks. The team develops specific action plans and ensures owners are assigned to drive forward progress in order to reduce Dow's risk exposure. Risk mitigation status updates are provided to executive leaders on a regular basis and discussions include risk time horizons and/or magnitude of impact to confirm that the strategy remains solid. Decarbonize & Grow Dow's Decarbonize & Grow strategy involves specific actions to mitigate identified climate-related physical and transition risks, while also advancing opportunities in several key areas. These include: Optimizing Manufacturing Facilities and Processes for Sustainability: In addition to implementing near-term growth and efficiency investments, Dow is phasing out inefficient assets, decarbonizing remaining assets and building best-in-class, net-zero assets, as well as investing in innovative technologies such as clean hydrogen, advanced nuclear and carbon capture and storage. Dow has committed to investing approximately \$1A billion in annual capital across the economic cycle to decarbonize assets in a phased approach, while growing capacity. Increasing Use of Clean Energy and Steam: As a major user and producer of energy, Dow is committed to reducing the use of fossil fuels for energy production and increasing consumption of clean energy, including both renewable and net-zero emissions sources. Developing Low-Emissions Products, Technologies and Services: As a leading materials science company, Dow products are capable of making important contributions to the reduction of GHG emissions, including products that facilitate energy efficiency, lightweighting, fuel transition, circularity, increased operational efficiency and resource reductions. 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: Approximately 70A percent of Dow's emissions footprint fall into Scope 3 categories and more than half of those emissions derive from the raw materials, transportation and other services purchased as a company. Dow is actively validating and developing Scope 3 emissions reduction and mitigation efforts. Collaboration with the Company's partners along the entire value chain is key to lowering Scope 3 carbon emissions. Water Stewardship Water is Dow's largest dependency on nature. Water-related risks consider water availability (too much, too little), water quality (intake and effluents), access to safe drinking water, health of ecosystems and reputational and regulatory challenges. Dow's approach to identifying water-related risks and impacts includes identification of 56 Table of Contents physical, regulatory and reputational risks. Dow's methodology uses scientifically robust external tools such as WRI Aqueduct and the World Wildlife Fund water risk filter tool. Dow's actions are also informed by the Trucost physical risk assessment, wherein water scarcity is recognized and addressed as the biggest climate-related threat to corporate assets with potential substantive financial or strategic impact on business. Dow's water risk management approach recognizes that every site and every business is accountable for water and certain watersheds require additional measures to address specific water stress challenges. Many Dow locations have specific water action plans to address local challenges, and Dow's new water strategy calls for water stewardship plans at its 20 water-dependent sites by 2030 and for all manufacturing sites by 2035. These action plans include mitigations for local water scarcity or quality issues and consider the needs of other local users for freshwater. Additionally, in 2015 Dow identified six sites, located in Texas (2); Bahia Blanca, Argentina; Terneuzen, The Netherlands; Bfhlhen, Germany; and Tarragona, Spain; where its operations are located in a water-stressed watershed, have local water quality issues, have competition among local users for water, or have some local knowledge of watershed challenges, and these six sites have since been the focus of Company actions. In 2024, the Company secured the use of a reservoir asset at one of its main U.S. Gulf Coast manufacturing sites, with a 35-year contract period that is expected to commence upon completion of construction in 2028. In addition to site water stewardship efforts, Dow will work with suppliers to understand and mitigate water and biodiversity impacts and dependencies in its supply chain and will continue to innovate products that enable society to have reduced impacts on water bodies and other ecosystems. Accountability for operational water stewardship begins at the site level where the operating permits exist. The Company's progress against its broader water and nature targets is reviewed regularly by management and with the EHS&T Committee of the Board. Advancing a Circular Economy Since Dow is only one part of the materials ecosystem, Dow advocates for the adoption of policies to accelerate the broader pathway to circularity. Circularity-enabling policies such as recycling mandates; mandates for recycled content in products; extended producer responsibility systems to finance state-of-the-art local access to collection, sorting and recycling; and policies to incentivize investments in innovative circular technologies are all critical to ensure that post-use products are diverted away from landfilling, incineration, open dumps and open burning and instead enter the circular economy. 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. As part of Dow's sustainability targets, Dow intends to transform waste and alternative feedstocks to commercialize 3 million metric tons per year of circular and renewable solutions by 2030. Although the volume base is fairly small today, circular products are seeing increasing promise with commercially attractive growth rates, and Dow expects this market to gain an increasingly larger market share over the coming decades, as supporting policies, technology and economics improve. Dow is partnering to build industrial ecosystems to collect, reuse or recycle waste and expand its portfolio to meet rapidly growing demand for circular solutions. Further, Dow is redesigning product formulations in order to use circular feedstocks such as waste and renewable materials, thereby reducing the reliance on virgin fossil feedstocks. A circular economy requires embedding circularity in all parts of the value chains downstream from Dow. This includes product design for recyclability, accessible collection, sorting and recycling facilities, and appropriate economic incentives to make recycling economically viable. Through innovative developments, combined with partnerships and value chain collaboration, Dow is assisting its customers to design downstream applications for recyclability. Developing Safer Materials Chemistry-based products provide many benefits to society. Like any product, they must be managed responsibly to minimize any potential adverse effects on humans or the environment. Dow takes this responsibility seriously and works hard to ensure that its products are designed, stored, transported, used, disposed of, or recycled in a manner that shows high regard for human health, safety and environmental stewardship. Dow utilizes the Company's strong innovation pipeline to develop safer materials or reduce or eliminate priority substances in its products. Dow also invests in clean upstream manufacturing technologies to reduce facility emissions and, where necessary, restricts downstream uses of some substances. 57 Table of Contents At Dow, material safety is a continuous journey made possible through innovation, design and more predictive, enabling technologies. Dow works to offer products that "if used properly and in the manner intended" pose low risk to the environment, health and safety, and seeks to optimize products so they use resources more efficiently and sustainably. Dow is working to deliver a sustainable future through its materials science expertise and collaboration with its customers. By constantly innovating how it sources, manufactures and delivers material solutions, Dow helps customers achieve their goals and create a better tomorrow. Dow also transparently communicates information on substances to customers via safety data sheets, regulatory data sheets and, in some cases, product handling guides. Dow is committed to demonstrating the value of chemistry and materials science to society and improving the way the world understands and considers science in decision-making to maximize benefits to businesses, society and the planet. Through Dow's 2025 Safe Materials for a Sustainable Planet goal, the Company has made progress toward this vision by innovating sustainable materials of tomorrow, leading candid conversations about product safety and committing to the advancement of open and transparent chemistry with value chain partners, customers and the public. Environmental Remediation For comparison of environmental remediation-related matters for the fiscal years ended December 31, 2023 and 2022, see Part II, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on January 31, 2024. The Company accrues the costs of remediation of its facilities and formerly owned facilities based on current law and regulatory requirements. The nature of such remediation can include management of soil and groundwater contamination. The accounting policies adopted to properly reflect the monetary impacts of environmental matters are discussed in Note 1 to the Consolidated Financial Statements. To assess the impact on the financial statements, environmental experts review currently available facts to evaluate the probability and scope of potential liabilities. Inherent uncertainties exist in such evaluations primarily due to unknown environmental conditions, changing governmental regulations and legal standards regarding liability, and the ability to apply remediation technologies. These liabilities are adjusted periodically as remediation efforts progress or as additional technical or legal information becomes available. The Company had an accrued liability of \$879A million at December 31, 2024, related to the remediation of current or former Dow-owned sites. At December 31, 2023, the liability related to remediation was \$939A million. In addition to current and former Dow-owned sites, under the federal Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA") and equivalent state laws (hereafter referred to collectively as "Superfund Law"), the Company is liable for remediation of other hazardous waste sites where the Company allegedly disposed of, or arranged for the treatment or disposal of, hazardous substances. Because Superfund Law imposes joint and several liability upon each party at a site, the Company has evaluated its potential liability in light of the number of other companies that have also been named potentially responsible parties (PRPs) at each site, the estimated apportionment of costs among all PRPs, and the financial ability and commitment of each to pay its expected share. The Company's remaining liability for the remediation of Superfund sites was \$234A million at December 31, 2024 (\$241A million at December 31, 2023). The Company has not recorded any third-party recovery related to these sites as a receivable. 58 Table of Contents Information regarding environmental sites is provided below: Environmental Sites Dow-owned Sites 2024 2023 2024 2023 Number of sites at Jan 11 54A 171A 133A 130A Sites added during year 2A 6A 1A 4A Sites closed during year 6A (23)(3)(1) Number of sites at Dec 31 156A 154A 131A 133A 1 Dow-owned sites are sites currently or formerly owned by the Company. In the United States, remediation obligations are imposed by the Resource Conservation and Recovery Act or analogous state law. At December 31, 2024, 25 of these sites (24 sites at December 31, 2023) were formerly owned by Dowell Schlumberger, Inc., a group of companies in which the Company previously owned a 50A percent interest. The Company sold its interest in Dowell Schlumberger in 1992. 2 Superfund sites are sites, including sites not owned by the Company, where remediation obligations are imposed by Superfund Law. Additional information is provided below for the Company's Midland, Michigan, manufacturing site and Midland off-site locations (collectively, the "Midland sites"), as well as a Superfund site in Wood-Ridge, New Jersey, the locations for which the Company has the largest potential environmental liabilities. In the early days of operations at the Midland manufacturing site, wastes were usually disposed of on-site, resulting in soil and groundwater contamination, which has been contained and managed on-site under a series of Resource Conservation and Recovery Act permits and regulatory agreements. The Hazardous Waste Operating License for the Midland manufacturing site, issued in 2003, and renewed and replaced in September 2015, also included provisions for the Company to conduct an investigation to determine the nature and extent of off-site contamination from historic Midland manufacturing site operations. In January 2010, the Company, the U.S. Environmental Protection Agency ("EPA") and the State of Michigan ("State") entered into an Administrative Order on Consent that requires the Company to conduct a remedial investigation, a feasibility study and a remedial design for the Tittabawassee River, the Saginaw River and the Saginaw Bay, and pay the oversight costs of the EPA and the State under the authority of CERCLA. See Note 15 to the Consolidated Financial Statements for further information relating to Midland off-site environmental matters. Rohm and Haas, a wholly owned subsidiary of the Company, is a PRP at the Wood-Ridge, New Jersey, Ventron/Velsicol Superfund Site, and the adjacent Berry Creek Study Area ("BCSA") (collectively, the "Wood-Ridge sites"). Rohm and Haas is a successor in interest to a company that owned and operated a mercury processing facility, where wastewater and waste handling resulted in contamination of soils and adjacent creek sediments. In 2018, the Berry Creek Study Area Potentially Responsible Party Group (PRP Group), consisting of over 100 PRPs, completed a Remedial Investigation/Feasibility Study for the BCSA. During that time, the EPA concluded that an iterative or adaptive approach was appropriate for cleaning up the BCSA. Thus, each phase of remediation will be followed by a period of monitoring to assess its effectiveness and determine if there is a need for more work. In September 2018, the EPA signed a Record of Decision ("ROD 1") which describes the initial phase of the EPA's plan to clean-up the BCSA. ROD 1 will remediate waterways and major tributaries in the most contaminated part of the BCSA. The PRP Group has signed agreements with the EPA to design the selected remedy. Although there is currently much uncertainty as to what will ultimately be required to remediate the BCSA and Rohm and Haas's share of these costs has yet to be determined, the range of activities that are required in the interim Record of Decision is known in general terms. The PRP Group has been approached by the EPA to convene discussions for the Remedial Action Consent Decree the EPA is preparing for the Berry Creek Site. The group submitted the 95A percent design for EPA review and has identified and contracted with a Remedial Action contractor to support completion of the 100A percent design. Allocation remains incomplete. At December 31, 2024, the Company had accrued liabilities totaling \$303A million (\$319A million at December 31, 2023) for environmental remediation at the Midland and Wood-Ridge sites. In 2024, the Company spent \$45A million (\$48A million in 2023) for environmental remediation at the Midland and Wood-Ridge sites. In total, the Company's accrued liability for probable environmental remediation and restoration costs was \$1,113A million at December 31, 2024, compared with \$1,180A million at December 31, 2023. This is management's best estimate of the costs for remediation and restoration with respect to environmental matters for which the Company has accrued liabilities, although it is reasonably possible that the ultimate cost with respect to these particular matters could range up to approximately two times that amount. Consequently, it is reasonably possible that environmental remediation and restoration costs in excess of amounts accrued could have a material impact on 59 Table of Contents the Company's results of operations, financial condition and cash flows. It is the opinion of the Company's management, however, that the possibility is remote that costs in excess of the range disclosed will have a material impact on the Company's results of operations, financial condition and cash flows. The amounts charged to income on a pretax basis related to environmental remediation totaled \$197A million in 2024 and \$203A million in 2023. The amounts charged to income on a pretax basis related to operating the Company's current pollution abatement facilities, excluding internal recharges, totaled \$823A million in 2024 and \$758 million in 2023. Capital expenditures for environmental protection were \$208A million in 2024 and \$228A million in 2023. Asbestos-Related Matters of Union Carbide Corporation Union Carbide is and has been involved in a large number of asbestos-related suits filed primarily in state courts during the past several decades. These suits principally allege personal injury resulting from exposure to asbestos-containing products and frequently seek both actual and punitive damages. The alleged claims primarily relate to products that Union Carbide sold in the past, alleged exposure to asbestos-containing products located on Union Carbide's premises, and Union Carbide's responsibility for asbestos suits filed against a former Union Carbide subsidiary, Amchem. In many cases, plaintiffs are unable to demonstrate that they have suffered any compensable loss as a result of such exposure, or that injuries incurred in fact resulted from exposure to Union Carbide's products. For comparison of asbestos-related matters of Union Carbide Corporation for the fiscal years ended December 31, 2023 and 2022, see Part II, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on January 31, 2024. The table below provides information regarding asbestos-related claims pending against Union Carbide and Amchem based on criteria developed by Union Carbide and its external consultants: Asbestos-Related Claim Activity 2024 2023 Claims unresolved at Jan 16, 367A 6,873A Claims filed 4,568A 4,199A Claims settled, dismissed or otherwise resolved (5,122)(4,705) Claims unresolved at Dec 31 5,813A 6,367A Claimants with claims against both Union Carbide and Amchem (1,005)(1,236) Individual claimants at Dec 31 4,808A 5,131A Plaintiffs' lawyers often sue numerous defendants in individual lawsuits or on behalf of numerous claimants. As a result, the damages alleged are not expressly identified as to Union Carbide, Amchem or any other particular defendant, even when specific damages are alleged with respect to a specific disease or injury. For these reasons and based upon Union Carbide's litigation and settlement experience, Union Carbide does not consider the damages alleged against Union Carbide and Amchem to be a meaningful factor in its determination of any potential asbestos-related liability. For additional information see Part I, Item 3. Legal Proceedings and Asbestos-Related Matters of Union Carbide Corporation in Note 15 to the Consolidated Financial Statements. 60 Table of Contents ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK The Company's business operations give rise to market risk exposure due to changes in foreign exchange rates, interest rates, commodity prices and other market factors such as equity prices. To manage such risks effectively, the Company enters into hedging transactions, pursuant to established guidelines and policies that enable it to mitigate the adverse effects of financial market risk. Derivatives used for this purpose are designated as hedges per the accounting guidance related to derivatives and hedging activities, where appropriate. A secondary objective is to add value by creating additional non-specific exposure within established limits and policies; derivatives used for this purpose are not designated as hedges. The potential impact of creating such additional exposures is not material to the Company's results. The global nature of the Company's

business requires active participation in the foreign exchange markets. The Company has assets, liabilities and cash flows in currencies other than the U.S. dollar. The primary objective of the Company's foreign currency risk management is to optimize the U.S. dollar value of net assets and cash flows. To achieve this objective, the Company hedges on a net exposure basis using foreign currency forward contracts, over-the-counter option contracts, cross-currency swaps and nonderivative instruments in foreign currencies. Exposures primarily relate to assets, liabilities and bonds denominated in foreign currencies, as well as economic exposure, which is derived from the risk that currency fluctuations could affect the dollar value of future cash flows related to operating activities. The largest exposures are denominated in European currencies, the Chinese yuan, the Japanese yen, the Thai baht and the Argentinian peso, although exposures also exist in other currencies in Asia Pacific, Canada, Latin America, the Middle East, Africa and India. The main objective of interest rate risk management is to reduce the total funding cost to the Company and to alter the interest rate exposure to the desired risk profile. To achieve this objective, the Company hedges using interest rate swaps, and exchange-traded instruments. The Company's primary exposure is to the U.S. dollar yield curve. The Company has a portfolio of debt and equity securities derived primarily from the investment activities of its insurance subsidiaries. This exposure is managed in a manner consistent with the Company's market risk policies and procedures. The Company also uses equity and debt derivatives to hedge its exposure to non-qualified plans. Inherent in the Company's business is exposure to price changes for several commodities. Some exposures can be hedged effectively through liquid tradable financial instruments. Natural gas and crude oil, along with feedstocks for ethylene and propylene production, constitute the main commodity exposures. Over-the-counter and exchange traded instruments are used to hedge these risks, when feasible. The Company uses value-at-risk (VaR), stress testing and scenario analysis for risk measurement and control purposes. VAR estimates the maximum potential loss in fair market values, given a certain move in prices over a certain period of time, using specified confidence levels. The VAR methodology used by the Company is a variance/covariance model. This model uses a 97.5 percent confidence level and includes at least one year of historical data. The 2024 and 2023 year-end and average daily VAR for the aggregate of all positions are shown below. These amounts are immaterial relative to the total equity of the Company. Total Daily VAR by Exposure Type at Dec 31 2024 2023 31n millions Year-end Average Year-end Average Commodities \$10A \$12A \$14A \$11A Equity securities 11A 11A 6A 8A Foreign exchange 23A 22A 20A 17A Interest rate 118A 139A 139A 177A Composites 162A \$184A \$179A \$213A The Company's daily VAR for the aggregate of all positions decreased from a composite VAR of \$179A million at December 31, 2023 to a composite VAR of \$162A million at December 31, 2024. The interest rate VAR decreased due to a decrease in interest rate volatility. The equity securities VAR increased due to an increase in equity exposure. The foreign exchange VAR increased due to an increase in outstanding derivatives and bonds designated as hedging instruments. The commodities VAR decreased due to a decrease in managed exposures. See Note A 21 to the Consolidated Financial Statements for further disclosure regarding market risk. 61 Table of Contents ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Stockholders and the Board of Directors of Dow Inc. Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of Dow Inc. and subsidiaries (the "Company") as of December 31, 2024 and 2023, the related consolidated statements of income, comprehensive income, equity, and cash flows, for each of the three years in the period ended December 31, 2024, and the related notes and the schedule listed in the Index at Item 15(a)(2) (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America. We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control an Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 4, 2025, expressed an unqualified opinion on the Company's internal control over financial reporting. Basis for Opinion These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matters The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing separate opinions on the critical audit matter or on the accounts or disclosures to which it relates. Uncertain Tax Positions Refer to Notes 1 and 7 to the financial statements Critical Audit Matter Description The Company has a complex legal structure involving numerous domestic and foreign locations with constantly changing tax laws, regulations, and legal interpretations. The Company's management is required to interpret and apply these tax laws and regulations in determining the amount of its income tax liability and provision. When an uncertain tax position is identified by management, the Company must evaluate if it is more likely than not, based on the technical merits, that the uncertain tax position will be sustained upon examination. The Company recognizes a benefit for tax positions using the highest cumulative tax benefit that is more likely than not to be realized. The Company establishes a liability for unrecognized tax benefits that do not meet this threshold. The evaluation of each uncertain tax position requires management to apply specialized skill, knowledge, and significant judgment related to the identified position. The Company's liability for unrecognized tax benefits and related accrued interest and penalties as of December 31, 2024 was \$422A million and \$327A million, respectively. Because of the complexity of tax laws, regulations, and legal interpretations relevant to numerous taxing jurisdictions in which the Company operates, auditing uncertain tax positions and the determination of whether the more likely than not threshold was met requires a high degree of auditor judgment and increased extent of effort, including the involvement of our income tax specialists. How the Critical Audit Matter Was Addressed in the Audit Our audit procedures related to uncertain tax positions included the following, among others: We tested the effectiveness of internal controls over income taxes, including those over identifying uncertain tax positions and measuring liabilities. We evaluated, with the assistance of our income tax specialists, the Company's uncertain tax positions by performing the following: Obtaining Company and third-party opinions or memoranda regarding the uncertain tax positions. Identifying key judgments underlying the Company's position and evaluating whether the conclusions are consistent with our interpretation of the relevant laws and regulations. Evaluating the Company's method of measuring its liability for unrecognized tax benefits, including underlying data and assumptions. Evaluating the basis for certain intercompany transactions, such as transfer pricing, by comparison to economic studies performed by management and third-party data. Evaluating matters raised by taxing authorities in former and ongoing tax audits. Assessing changes and interpretation of applicable tax law. /s/ DELOITTE & TOUCHE LLP Midland, Michigan February 4, 2025 We have served as the Company's auditor since 1905. 63 Table of Contents REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Stockholder and the Board of Directors of The Dow Chemical Company Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of The Dow Chemical Company and subsidiaries (the "Company") as of December 31, 2024 and 2023, the related consolidated statements of income, comprehensive income, equity, and cash flows, for each of the three years in the period ended December 31, 2024, and the related notes and the schedule listed in the Index at Item 15(a)(2) (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America. We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control an Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 4, 2025, expressed an unqualified opinion on the Company's internal control over financial reporting. Basis for Opinion These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matter The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing separate opinions on the critical audit matter or on the accounts or disclosures to which it relates. Uncertain Tax Positions Refer to Notes 1 and 7 to the financial statements Critical Audit Matter Description The Company has a complex legal structure involving numerous domestic and foreign locations with constantly changing tax laws, regulations, and legal interpretations. The Company's management is required to interpret and apply these tax laws and regulations in determining the amount of its income tax liability and provision. When an uncertain tax position is identified by management, the Company must evaluate if it is more likely than not, based on the technical merits, that the uncertain tax position will be sustained upon examination. The Company recognizes a benefit for tax positions using the highest cumulative tax benefit that is more likely than not to be realized. The Company establishes a liability for unrecognized tax benefits that do not meet this threshold. 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How the Critical Audit Matter Was Addressed in the Audit Our audit procedures related to uncertain tax positions included the following, among others: We tested the effectiveness of internal controls over income taxes, including those over identifying uncertain tax positions and measuring liabilities. We evaluated, with the assistance of our income tax specialists, the Company's uncertain tax positions by performing the following: Obtaining Company and third-party opinions or memoranda regarding the uncertain tax positions. Identifying key judgments underlying the Company's position and evaluating whether the conclusions are consistent with our interpretation of the relevant laws and regulations. Evaluating the Company's method of measuring its liability for unrecognized tax benefits, including underlying data and assumptions. Evaluating the basis for certain intercompany transactions, such as transfer pricing, by comparison to economic studies performed by management and third-party data. Evaluating matters raised by taxing authorities in former and ongoing tax audits. Assessing changes and interpretation of applicable tax law. /s/ DELOITTE & TOUCHE LLP Midland, Michigan February 4, 2025 We have served as the Company's auditor since 1905. 65 Table of Contents Dow Inc. and Subsidiaries Consolidated Statements of Income (In millions, except per share amounts) For the years ended Dec 31, 2024 2023 2022 Net sales \$44,622A \$56,902A Cost of sales 38,358A 39,742A 48,338A Research and development expenses 810A 829A 851A Selling, general and administrative expenses 1,581A 1,627A 1,675A Amortization of intangibles 310A 324A 336A Restructuring and asset related charges - net 103A 528A 118A Equity in earnings (losses) of nonconsolidated affiliates (6)(119) 268A Sundry income (expense) - net 415A (280) 727A Interest income 200A 229A 173A Interest expense and amortization of debt discount 811A 746A 662A Income before income taxes 1,600A 656A 6,090A Provision (credit) for income taxes 399A (4), 1,450A Net income 1,201A 660A 4,640A Net income attributable to noncontrolling interests 85A 71A 58A Net income available for Dow Inc. common stockholders \$1,116A \$589A \$4,582A Per common share data: Earnings per common share - basic \$1.57A \$0.82A Earnings per common share - diluted \$1.57A \$0.82A Weighted-average common shares outstanding - basic 703.8A 705.7A 721.0A Weighted-average common shares outstanding - diluted 705.1A 709.0A 725.6A See Notes to the Consolidated Financial Statements. 66 Table of Contents Dow Inc. and Subsidiaries Consolidated Statements of Comprehensive Income (In millions) For the years ended Dec 31, 2024 2023 2022 Net income \$1,201A \$660A \$4,640A Other comprehensive income (loss), net of tax Unrealized gains (losses) on investments 10A 6A (312) Cumulative translation adjustments (172) 43A (579) Pension and other postretirement benefit plans (234) (609) 2,457A Derivative instruments (33) 24A 272A Total other comprehensive income (loss) (429) (542) 1,838A Comprehensive income 772A 118A 6,478A Comprehensive income attributable to noncontrolling interests, net of tax 85A 71A 58A Comprehensive income attributable to Dow Inc. \$687A \$47A \$6,420A See Notes to the Consolidated Financial Statements. 67 Table of Contents Dow Inc. and Subsidiaries Consolidated Balance Sheets (In millions, except share amounts) At Dec 31, 2024 2023 Assets Current Assets Cash and cash equivalents \$2,189A \$2,987A Accounts and notes receivable: Trade (net of allowance for doubtful receivables - 2024: \$95; 2023: \$81) 4,756A 4,718A Other 2,108A 1,896A Inventories 6,544A 6,076A Other current assets 993A 1,937A Total current assets 16,590A 17,614A Investments Investment in nonconsolidated affiliates 1,266A 1,267A Other investments (investments carried at fair value - 2024: \$2,047; 2023: \$1,877) 3,033A 2,740A Noncurrent receivables 380A 438A Total investments 4,679A 4,445A Property Property 62,121A 60,203A Less: Accumulated depreciation 40,117A 39,137A Net property 22,004A 21,066A Other Assets Goodwill 8,565A 8,641A Other intangible assets (net of accumulated amortization - 2024: \$5,394; 2023: \$5,374) 1,721A 2,072A Operating lease right-of-use assets 1,268A 1,320A Deferred income tax assets 1,257A 1,486A Deferred charges and other assets 1,228A 1,323A Total other assets 14,039A 14,842A Total Assets \$57,312A \$57,967A Liabilities and Equity Current Liabilities Notes payable \$135A \$62A Long-term debt due within one year 497A 117A Accounts payable: Trade 4,847A 4,529A Other 1,694A 1,797A Operating lease liabilities - current 318A 329A Income taxes payable 276A 419A Accrued and other current liabilities 2,521A 2,704A Total current liabilities 10,288A 9,957A Long-Term Debt 15,711A 14,907A Other Noncurrent Liabilities Deferred income tax liabilities 392A 399A Pension and other postretirement benefits - noncurrent 4,736A 4,932A Asbestos-related liabilities - noncurrent 713A 788A Operating lease liabilities - noncurrent 984A 1,032A Other noncurrent obligations 6,637A 6,844A Total other noncurrent liabilities 13,462A 13,995A Stockholders' Equity Common stock (authorized 5,000,000,000 shares of \$0.01 par value each; issued 2024: 784,471,939 shares; 2023: 778,595,154 shares) 8A 8A Additional paid-in capital 9,203A 8,880A Retained earnings 20,909A 21,774A Accumulated other comprehensive loss (8,110) (7,681) Treasury stock at cost (2024: 80,859,145 shares; 2023: 76,302,081 shares) (4,655) (4,374) Dow Inc. stockholders' equity 17,355A 18,607A Noncontrolling interests 496A 501A Total equity 17,851A 19,108A Total Liabilities and Equity \$57,312A \$57,967A See Notes to the Consolidated Financial Statements. 68 Table of Contents Dow Inc. and Subsidiaries Consolidated Statements of Cash Flows (In millions) For the years ended Dec 31, 2024 2023 2022 Operating Activities Net income \$1,201A \$660A \$4,640A Adjustments to reconcile net income to net cash provided by operating activities: Depreciation and amortization 2,894A 2,611A 2,758A Provision (credit) for deferred income tax 135A (1,222) 79A Earnings of nonconsolidated affiliates less than dividends received 348A 387A 696A Net periodic pension benefit cost (credit) (210) 548A 23A Pension contributions (121) (142) (235) Net gain on sales of assets, businesses and investments (65) (70) (19) Restructuring and asset related charges - net 103A 528A 118A Other net loss 239A 796A 212A Changes in assets and liabilities, net of effects of acquired and divested companies: Accounts and notes receivable (224) 1,161A 1,187A Inventories (529) 844A 347A Accounts payable 278A (734) (1,255) Other assets and liabilities, net (1,146) (203) (1,065) Cash provided by operating activities - continuing operations 2,903A 5,164A 7,486A Cash provided by (used for)

operating activities - discontinued operations1A 32Â (11)Cash provided by operating activities2,914Â 5,196Â 7,475Â Investing ActivitiesCapital expenditures(2,940)(2,356)(1,823)Investment in gas field developments(203)(215)(190)Purchases of previously leased assetsâ€ (Â 7)(7)Proceeds from sales of property, businesses and consolidated companies, net of cash divested234Â 95Â 32Â Acquisitions of property and businesses, net of cash acquired(125)(114)(228)Investments in and loans to nonconsolidated affiliates(28)(5)(148)Distributions and loan repayments from nonconsolidated affiliatesâ€ (Â 2Â 52Â Proceeds from sales of ownership interests in nonconsolidated affiliatesâ€ (Â 63Â 11Â Purchases of investments(1,809)(2,288)(1,366)Proceeds from sales and maturities of investments2,536Â 1,958Â 747Â Other investing activities, net(33)(61)(50)Cash used for investing activities(2,368)(2,928)(2,970)Financing ActivitiesChanges in short-term notes payable(61)(249)253Â Proceeds from issuance of short-term debt greater than three months143Â â€ (Â â€ (Â Payments on short-term debt greater than three months(17)â€ (Â (14)Proceeds from issuance of long-term debt1,467Â 104Â 1,667Â Payments on long-term debt(267)(446)(1,006)Collections on securitization programs, net of remittances(9)18Â â€ (Â Purchases of treasury stock(494)(625)(2,325)Proceeds from issuance of stock166Â 188Â 212Â Transaction financing, debt issuance and other costs(14)(2)(24)Employee taxes paid for share-based payment arrangements(39)(42)(35)Distributions to noncontrolling interests(77)(89)(83)Dividends paid to stockholders(1,966)(1,972)(2,006)Cash used for financing activities(1,168)(3,115)(3,361)Effect of exchange rate changes on cash, cash equivalents and restricted cash(163)(45)(237)SummaryIncrease (decrease) in cash, cash equivalents and restricted cash(785)(892)907Â Cash, cash equivalents and restricted cash at beginning of year3,048Â 3,940Â 3,033Â Cash, cash equivalents and restricted cash at end of year2,263Â 3,048Â \$3,940Â Less: Restricted cash and cash equivalents, included in "Other current assets"74Â 61Â 54Â Cash and cash equivalents at end of year\$2,189Â \$2,987Â \$3,886Â See Notes to the Consolidated Financial Statements.69Table of ContentsDow Inc. and SubsidiariesConsolidated Statements of Equity(In millions, except per share amounts) For the years ended Dec 31,202420232022Common StockBalance at beginning and end of year\$8Â \$8Â \$8Â Additional Paid-in CapitalBalance at beginning of year8,880Â 8,540Â 8,151Â Common stock issued / sold166Â 188Â 212Â Stock-based compensation and allocation of ESOP shares370Â 276Â 258Â Treasury stock issuances - 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current318Â 329Â Income taxes payable276Â 419Â Accrued and other current liabilities2,405Â 2,575Â Total current liabilities10,210Â 9,849Â Long-Term Debt15,711Â 14,907Â Other Noncurrent LiabilitiesDeferred income tax liabilities392Â 399Â Pension and other postretirement benefits - noncurrent1,736Â 4,932Â Asbestos-related liabilities - noncurrent713Â 788Â Operating lease liabilities - noncurrent984Â 1,032Â Other noncurrent obligations6,503Â 6,702Â Total other noncurrent liabilities13,328Â 13,853Â Stockholder's EquityCommon stock (authorized and issued 100 shares of \$0.01 par value each)â€ (Â â€ (Â Additional paid-in capital9,626Â 9,091Â Retained earnings16,020Â 17,495Â Accumulated other comprehensive loss(8,110)(7,681)The Dow Chemical Companyâ€™s stockholder's equity17,536Â 18,905Â Noncontrolling interests496Â 501Â Total equity18,032Â 19,406Â Total Liabilities and Equity\$57,281Â \$58,015Â See Notes to the Consolidated Financial Statements.73Table of ContentsThe Dow Chemical Company and SubsidiariesConsolidated Statements of Cash Flows(In millions) For the years ended Dec 31,202420232022Operating ActivitiesNet income\$1,212Â \$627Â \$4,641Â Adjustments to reconcile net income to net cash provided by operating activities:Depreciation and amortization2,894Â 2,611Â 2,758Â Provision (credit) for deferred income tax135Â (1,222)80Â Earnings of nonconsolidated affiliates less than (in excess of) dividends received348Â 387Â 696Â Net periodic pension benefit cost (credit)(210)548Â 23Â Pension contributions(121)(142)(235)Net gain on sales of assets, businesses and investments(65)(70)(19)Restructuring and asset related charges - 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Net856Supplementary Information877Income Taxes898Earnings Per Share Calculations919Inventories9210Property9211Nonconsolidated Affiliates9312Goodwill and Other Intangible Assets9513Transfers of Financial Assets9714Notes Payable, Long-Term Debt and Available Credit Facilities9815Commitments and Contingencies10116Leases1017Stockholders' Equity1018Noncontrolling Interests11319Pension Plans and Other Postretirement Benefits11320Stock-Based Compensation12121Financial Instruments12522Fair Value Measurements13123Variable Interest Entities13424Related Party Transactions13525Segments and Geographic Regions135NOTE 1 â€ SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESPrinciples of Consolidation and Basis of PresentationThe accompanying consolidated financial statements of Dow Inc. and TDCD were prepared in accordance with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) and include the assets, liabilities, revenues and expenses of all majority-owned subsidiaries over which Dow exercises control and, when applicable, entities for which Dow has a controlling financial interest or is the primary beneficiary. Intercompany transactions and balances are eliminated in consolidation. Investments in nonconsolidated affiliates (20-50Â percent owned companies or less than 20Â percent owned companies over which significant influence is exercised) are primarily accounted for using the equity method.Dow Inc. owns all of the outstanding common shares of TDCD. As a result of the parent/subsidiary relationship between Dow Inc. and TDCD, and considering that the financial statements and disclosures of each company are substantially similar, the companies are filing a combined report for this Annual Report on Form 10-K. The information reflected in the report is equally applicable to both Dow Inc. and TDCD, except where otherwise noted. Transactions between TDCD and Dow Inc. are treated as related party transactions for TDCD. See Note 24 for additional information.The Company conducts its worldwide operations through six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics, Industrial Intermediates & Infrastructure and Performance Materials & Coatings. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. See Note 25 for additional information.76Table of ContentsExcept as otherwise indicated by the context, the term "Union Carbide" means Union Carbide Corporation and the term "Dow Silicones" means Dow Silicones Corporation, both wholly owned subsidiaries of the Company.Use of Estimates in Financial Statement PreparationThe preparation of financial statements in accordance with U.S. GAAP requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The Companyâ€™s consolidated financial statements include amounts that are based on managementâ€™s best estimates and judgments. Actual results could differ from those estimates.Significant Accounting PoliciesAsbestos-Related Matters Accruals for asbestos-related matters, including defense and processing costs, are recorded based on an analysis of claim and resolution activity, defense spending, and pending and future claims. These accruals are assessed at each balance sheet date to determine if the asbestos-related liability remains appropriate. Accruals for asbestos-related matters are included in the consolidated balance sheets in â€œAccrued and other current liabilitiesâ€ and â€œAsbestos-related liabilities - noncurrent.â€ See Note 15 for additional information.Legal Costs The Company expenses legal costs as incurred, with the exception of defense and processing costs associated with asbestos-related matters. Foreign Currency TranslationThe local currency has been primarily used as the functional currency throughout the world. Translation gains and losses of those operations that use local currency as the functional currency are included in the consolidated balance sheets in "Accumulated other comprehensive loss" ("AOCL"). For certain subsidiaries, the U.S. dollar is used as the functional currency. This occurs when the subsidiary operates in an economic environment where the products produced and sold are tied to U.S. dollar-denominated markets, or when the foreign subsidiary operates in a hyper-inflationary environment. Where the U.S. dollar is used as the functional currency, foreign currency translation gains and losses are reflected in income. Environmental MattersAccruals for environmental matters are recorded when it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated based on current law and existing technologies. These accruals are adjusted periodically as assessment and remediation efforts progress or as additional technical or legal information becomes available. Accruals for environmental liabilities are included in the consolidated balance sheets in â€œAccrued and other current liabilitiesâ€ and â€œOther noncurrent obligationsâ€ at undiscounted amounts. Accruals for related insurance or other third-party recoveries for environmental liabilities are recorded when it is probable that a recovery will be realized and are included in the consolidated balance sheets in â€œAccounts and notes receivable - Otherâ€ or "Noncurrent receivables."Environmental costs are capitalized if the costs extend the life of the property, increase its capacity and/or mitigate or prevent contamination from future operations. Environmental costs are also capitalized in recognition of legal asset retirement obligations resulting from the acquisition, construction and/or normal operation of a long-lived asset. Costs related to environmental contamination treatment and cleanup are charged to expense. Estimated future incremental operations, maintenance and management costs directly related to remediation are accrued when such costs are probable and reasonably estimable.Cash and Cash EquivalentsCash and cash equivalents include time deposits and investments with maturities of three months or less at the time of purchase.Financial InstrumentsThe Company calculates the fair value of financial instruments using quoted market prices when available. When quoted market prices are not available for financial instruments, the Company uses standard pricing models with market-based inputs that take into account the present value of estimated future cash flows.The Company utilizes derivatives to manage exposures to foreign currency exchange rates, commodity prices and interest rate risk. The fair values of all derivatives are recognized as assets or liabilities at the balance sheet date. 77Table of ContentsChanges in the fair values of these instruments are reported in income or AOCL, depending on the use of the derivative and whether the Company has elected hedge accounting treatment.Gains and losses on derivatives that are designated and qualify as cash flow hedging instruments are recorded in AOCL until the underlying transactions are recognized in income. Gains and losses on derivative and non-derivative instruments used as hedges of the Companyâ€™s net investment in foreign operations are recorded in AOCL as part of the cumulative translation adjustment. Gains and losses on derivatives designated and qualifying as fair value hedging instruments, as well as the offsetting losses and gains on the hedged items, are reported in income in the same accounting period. Derivatives not designated as hedging instruments are marked-to-market at the end of each accounting period with the results included in income.Accounts Receivable ProgramsThe Company maintains accounts receivable securitization and discounting facilities with various financial institutions, which allow for the sale of eligible trade accounts receivable at any point in time. The securitized accounts receivable are isolated in wholly owned special purpose entities and support the securities issued by those entities. The Company derecognizes the eligible trade receivables upon sale and retains no interest in the sold trade receivables. The Company continues to service the trade receivables and remit payments received from customers to the financial institutions. Amounts collected from customers but not yet remitted to the applicable financial institution are included in â€œAccrued and other current liabilitiesâ€ in the consolidated balance sheets. When previously sold trade receivables are repurchased, they are included in â€œAccounts and notes receivable â€ Otherâ€ in the consolidated balance sheets. See Note 13 for additional information.InventoriesInventories are stated at the lower of cost or net realizable value. The method of determining cost for each subsidiary varies among last-in, first-out (â€œLIFOâ€); first-in, first-out (â€œFIFOâ€); and average cost, and is used consistently from year to year. See Note 9 for additional

information. The Company routinely utilizes exchange, swap and tolling arrangements with other companies for raw materials and finished goods to increase sourcing options, shorten delivery times, and reduce freight and other transportation costs. These transactions are treated as non-monetary exchanges and are valued at cost. Property, Land, buildings and equipment are carried at cost less accumulated depreciation or amortization. Property under finance lease agreements is carried at the present value of lease payments over the lease term less accumulated amortization. Depreciation is based on the estimated service lives of depreciable assets and is calculated using the straight-line method. Fully depreciated assets are retained in property and accumulated depreciation accounts until they are disposed. In the case of disposals, assets and related accumulated depreciation are removed from the accounts, and the net amounts, less proceeds from disposal, are included in income.

Impairment and Disposal of Long-Lived Assets The Company evaluates long-lived assets (property, finite-lived intangible assets and lease right-of-use assets) for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. When undiscounted future cash flows are not expected to be sufficient to recover an asset's carrying amount, the asset is written down to its fair value based on bids received from third parties or a discounted cash flow analysis based on market participant assumptions. Long-lived assets to be disposed of by sale, if material, are classified as held for sale and reported at the lower of carrying amount or fair value less cost to sell, and depreciation/amortization is ceased. Long-lived assets to be disposed of other than by sale are classified as held and used until they are disposed of and reported at the lower of carrying amount or fair value, and depreciation/amortization is recognized over the remaining useful life of the assets.

Goodwill and Other Intangible Assets The Company records goodwill when the purchase price of a business combination exceeds the estimated fair value of net identified tangible and intangible assets acquired. Goodwill is tested for impairment at the reporting unit level annually in the fourth quarter, or more frequently when events or changes in circumstances indicate that the fair value of a reporting unit has more likely than not declined below its carrying value. When testing goodwill for impairment, the Company may first assess qualitative factors. If an initial qualitative assessment identifies that it is more likely than not that the fair value of a reporting unit is less than its carrying value, additional quantitative testing is performed. The Company may also elect to skip the qualitative testing and proceed directly to the quantitative testing. If the quantitative testing indicates that goodwill is impaired, an impairment charge is recognized based on the difference between the reporting unit's carrying value and its fair value. The Company primarily utilizes a discounted cash flow methodology to calculate the fair value of its reporting units. Finite-lived intangible assets such as developed technology, customer-related assets, trademarks, tradenames and software, are amortized over their estimated useful lives, generally on a straight-line basis for periods ranging primarily from 3 to 20 years. Asset Retirement Obligations The Company records asset retirement obligations as incurred and reasonably estimable, including obligations for which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. The fair values of obligations are recorded as liabilities on a discounted basis and are accreted over time for the change in present value. Costs associated with the liabilities are capitalized and amortized over the estimated remaining useful life of the assets.

Investments Investments in debt securities, primarily held by the Company's insurance operations, are classified as trading, available-for-sale or held-to-maturity. Investments classified as trading are reported at fair value with unrealized gains and losses related to mark-to-market adjustments included in income. Those classified as available-for-sale are reported at fair value with unrealized gains and losses recorded in AOCL. Those classified as held-to-maturity are recorded at amortized cost. The cost of investments sold is determined by FIFO or specific identification. Investments in equity securities with a readily determinable fair value are reported at fair value with unrealized gains and losses related to mark-to-market adjustments included in income. Equity securities without a readily determinable fair value are accounted for at cost, adjusted for impairments and observable price changes in orderly transactions. The Company routinely reviews its investments for declines in fair value below the cost basis. When events or changes in circumstances indicate the carrying value of an asset may not be recoverable, the security is written down, establishing a new cost basis.

Leases The Company determines whether a contract contains a lease at contract inception. A contract contains a lease if there is an identified asset and the Company has the right to control the asset. Operating lease right-of-use (ROU) assets represent the Company's right to use an underlying asset for the lease term, and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Operating lease ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Company uses the incremental borrowing rate in determining the present value of lease payments, unless the implicit rate is readily determinable. If lease terms include options to extend or terminate the lease, the ROU asset and lease liability are measured based on the reasonably certain decision. Leases with a term of 12 months or less at the commencement date are not recognized on the balance sheet and are expensed as incurred. The Company has lease agreements with lease and non-lease components, which are accounted for as a single lease component for nearly all classes of leased assets for which the Company is the lessee. Additionally, for certain equipment leases, the portfolio approach is applied to account for the operating lease ROU assets and lease liabilities. In the consolidated statements of income, lease expense for operating lease payments is recognized on a straight-line basis over the lease term. For finance leases, interest expense is recognized on the lease liability and the ROU asset is amortized over the lease term. Some leasing arrangements require variable payments that are dependent upon usage or output, or may vary for other reasons, such as insurance or tax payments. Variable lease payments are recognized as incurred and are not presented as part of the ROU asset or lease liability. See Note 16 for additional information.

Revenue The Company recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to receive in exchange for those goods or services. To determine revenue recognition, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation. See Note 3 for additional information. Revenue related to the Company's insurance operations includes third-party insurance premiums, which are earned over the terms of the related insurance policies and reinsurance contracts. Severance Costs The Company routinely reviews its operations around the world in an effort to ensure competitiveness across its businesses and geographic regions. When the reviews result in a workforce reduction related to the shutdown of facilities or other optimization activities, severance benefits are provided to employees primarily under the Company's ongoing benefit arrangements. These severance costs are accrued once management commits to a plan of termination and it becomes probable that employees will be entitled to benefits at amounts that can be reasonably estimated.

Government Assistance The Company receives grants, subsidies and incentives (collectively "incentives") from governments in various jurisdictions in support of its operations and capital projects. The incentives are recorded when it is probable that the Company will comply with the terms and conditions attached to the incentives and that the incentives will be received. Incentives are recognized on a systematic basis over the periods in which the related cost or expenditures occur and are included in the Company's financial statements as reductions of "Cost of sales" or "Research and development expenses" in the Company's consolidated statements of income or as a reduction of "Property" in the consolidated balance sheets. In 2024, the Company received \$272 million of government incentives (\$183 million in 2023 and \$260 million in 2022) primarily related to the cost of energy used in the Company's production processes. These incentives, from various governments, are typically based on level of energy consumption and are recorded as a reduction to "Cost of sales" in the consolidated statements of income and as "Accounts and notes receivable - Other" until received or as a reduction to "Accounts payable - Trade" in the consolidated balance sheets. In 2024, the Company recognized \$56 million in government incentives (zero in 2023 and 2022) related to the construction of certain energy assets in the United States. These incentives are recorded as a reduction of "Property" in the consolidated balance sheets and will lower depreciation expense over the useful lives of the related energy assets through a reduction to "Cost of sales" in the consolidated statements of income. Other forms of government assistance received by the Company in 2024, 2023 and 2022 were not material.

Income Taxes The Company accounts for income taxes using the asset and liability method. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying amounts and tax bases of assets and liabilities using enacted tax rates. The effect of a change in tax rates on deferred tax assets or liabilities is recognized in income in the period that includes the enactment date. The Company uses the portfolio approach for releasing income tax effects from AOCL. The Company recognizes the financial statement effects of an uncertain income tax position when it is more likely than not, based on the technical merits, that the position will be sustained upon examination. The Company accrues for other tax contingencies when it is probable that a liability to a taxing authority has been incurred and the amount of the contingency can be reasonably estimated. The current portion of uncertain income tax positions is included in "Income taxes payable" and the long-term portion is included in "Other noncurrent obligations" in the consolidated balance sheets. Provision is made for taxes on undistributed earnings of foreign subsidiaries and related companies to the extent that such earnings are not deemed to be permanently invested.

Table of Contents Earnings per Common Share The calculation of earnings per common share is based on the weighted-average number of the Company's common shares outstanding for the applicable period. The calculation of diluted earnings per common share reflects the effect of all potential common shares that were outstanding during the respective periods, unless the effect of doing so is antidilutive.

TDCC Dividends TDCC is a wholly owned subsidiary of Dow Inc. and TDCC's Board of Directors determines whether or not there will be a dividend distribution to Dow Inc. See Notes 17 and 24 for additional information.

NOTE 2 - RECENT ACCOUNTING GUIDANCE Recently Adopted Accounting Guidance On January 1, 2024, the Company adopted the amendments in Accounting Standards Update ("ASU") 2023-02, "Investments in Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method" and elected to account for certain tax equity investments using the proportional amortization method, as provided by the ASU. Under the proportional amortization method, an entity amortizes the initial cost of tax equity investments in proportion to the income tax credits and other income tax benefits received and recognizes the net amortization and income tax credits and other income tax benefits in the income statement as a component of income tax expense (benefit). The adoption of the ASU did not have a material impact on the Company's consolidated financial statements. In the fourth quarter of 2024, the Company adopted the annual and interim disclosure requirements of ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures." The amendments expand a public business entity's segment disclosures by requiring disclosure of significant segment expenses that are regularly provided to the CODM, clarifying when an entity may report one or more additional measures to assess segment performance, requiring enhanced interim disclosures, providing new disclosure requirements for entities with a single reportable segment, and requiring other new disclosures. See Note 25 for applicable reportable segment disclosures required by this guidance.

Accounting Guidance Issued But Not Adopted at December 31, 2024 In December 2023, the Financial Accounting Standards Board ("FASB") issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which is intended to enhance the transparency, decision usefulness and effectiveness of income tax disclosures. The amendments in this ASU require a public business entity to disclose a tabular tax rate reconciliation, using both percentages and currency, with specific categories. A public business entity is also required to provide a qualitative description of the states and local jurisdictions that make up the majority of the effect of the state and local income tax category and the net amount of income taxes paid, disaggregated by federal, state and foreign taxes and also disaggregated by individual jurisdictions. The amendments also remove certain disclosures that are no longer considered cost beneficial. The amendments are effective prospectively for annual periods beginning after December 15, 2024, and early adoption and retrospective application are permitted. The adoption of the ASU is not expected to have a material impact on the Company's consolidated financial statements. In November 2024, the FASB issued ASU 2024-03, "Income Statement Reporting Comprehensive Income" Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses," which is intended to improve disclosures about a public business entity's expenses and address requests from investors for more detailed information about the types of expenses in commonly presented expense captions. Such information should allow investors to better understand an entity's performance, assess future cash flows, and compare performance over time and with other entities. The amendments will require public business entities to disclose in the notes to the financial statements, at each interim and annual reporting period, specific information about certain costs and expenses, including purchases of inventory, employee compensation, depreciation, and intangible asset amortization included in each expense caption presented on the face of the income statement, and the total amount of an entity's selling expenses. The amendments are effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027, and may be applied either prospectively or retrospectively. Early adoption is permitted. The Company is currently evaluating the impact of adopting this guidance on the consolidated financial statements.

Table of Contents SEC Final Rules Not Adopted at December 31, 2024 In March 2024, the U.S. Securities and Exchange Commission ("SEC") adopted final rules under SEC Release Nos. 33-11275 and 34-99678, "The Enhancement and Standardization of Climate-Related Disclosures for Investors," which requires registrants to disclose certain climate related information in registration statements and annual reports. The final rules include requirements to disclose material climate-related risks; activities to mitigate or adapt to such risks; information about the board of directors' oversight of climate-related risks and management's role in managing material climate-related risks; and information on any climate-related targets or goals that are material to the registrant's business, results of operations, or financial condition. Registrants are also required to disclose the financial statement effects of severe weather events and other natural conditions in the notes to the financial statements. Certain large registrants are also required to disclose Scope 1 and Scope 2 greenhouse gas ("GHG") emissions, when material. The final rules include a phased-in compliance period for all registrants. As a large accelerated filer, most disclosure requirements are effective for the Company beginning with the year ending December 31, 2025. GHG emissions disclosures are required for the year ending December 31, 2026. The Company will also be required to obtain limited assurance on its Scope 1 and Scope 2 GHG emissions disclosures beginning with the year ending December 31, 2029, with reasonable assurance required beginning with the year ending December 31, 2033. In April 2024, the SEC informed the U.S. Court of Appeals for the Eighth Circuit ("Court") that it would voluntarily stay the final rules until various legal challenges are resolved by the Court. The Company is currently evaluating the impact of the final rules on its consolidated financial statements and annual disclosures.

NOTE 3 - REVENUE The majority of the Company's revenue is derived from product sales. In 2024, 98 percent of the Company's revenue related to product sales (98 percent in 2023 and 99 percent in 2022). The remaining sales were primarily related to the Company's insurance operations and licensing of patents and technologies. Disaggregation of Revenue Dow disaggregates its revenue from contracts with customers by operating segment and business, as the Company believes it best depicts the nature, amount, timing and uncertainty of its revenue and cash flows. See details in the tables below:

Net Trade Sales by Segment and Business	2024	2023	2022	
In millions	Hydrocarbons & Energy	\$5,759A	\$6,566A	\$9,414A
Packaging and Specialty Plastics	\$16,017A	\$16,583A	\$19,846A	
Packaging & Specialty Plastics	\$21,776A	\$23,149A	\$29,260A	
Industrial Solutions	\$4,179A	\$4,207A	\$5,682A	
Polyurethanes & Construction Chemicals	\$7,675A	\$8,316A	\$10,907A	
Others	\$15A	\$15A	\$17A	
Industrial Intermediates & Infrastructure	\$11,869A	\$12,538A	\$16,606A	
Coatings & Performance Monomers	\$3,492A	\$3,337A	\$4,051A	
Consumer Solutions	\$5,082A	\$5,160A	\$6,713A	
Performance Materials & Coatings	\$8,574A	\$8,497A	\$10,764A	
Corporate	\$745A	\$438A	\$272A	
Total	\$42,964A	\$44,622A	\$56,902A	
Net Trade Sales by Geographic Region	2024	2023	2022	
In millions	U.S. & Canada	\$16,423A	\$16,640A	\$20,945A
EMEA	113,958A	14,537A	19,631A	
Asia Pacific	7,707A	8,266A	10,344A	
Latin America	4,876A	5,179A	5,982A	
Totals	\$42,964A	\$44,622A	\$56,902A	

1. Europe, Middle East, Africa and India.

Table of Contents Product Sales Product sales consist of sales of the Company's products to manufacturers and distributors. The Company considers order confirmations or purchase orders, which in some cases are governed by master supply agreements, to be contracts with a customer. Product sale contracts are generally short-term contracts where the time between order confirmation and satisfaction of all performance obligations is less than one year. However, the Company has some long-term contracts which can span multiple years. Revenues from product sales are recognized when the customer obtains control of the product, which occurs at a point in time, usually upon shipment, with payment terms typically in the range of 30 to 60 days after invoicing, depending on business and geographic region. When the Company performs shipping and handling activities after the transfer of control to the customer (e.g., when control transfers prior to shipment), these are considered fulfillment activities, and accordingly, the costs are accrued when the related revenue is recognized. Taxes collected from customers relating to product sales and remitted to governmental authorities are excluded from revenues. The Company elected to use the practical expedient to expense cash and non-cash sales incentives, as the amortization period for the costs to obtain the contract would have been one year or less. Certain long-term contracts include a series of distinct goods that are delivered continuously to the customer through a pipeline (e.g., feedstocks). For these types of product sales, the Company invoices the customer in an amount that directly corresponds with the value to the customer of the Company's performance to date. As a result, the Company recognizes revenue based on the amount billable to the customer in accordance with the right to invoice practical expedient. The transaction price includes estimates for reductions in revenue from customer rebates and right of returns on product sales. These amounts are estimated based upon the most likely amount of consideration to which the customer will be entitled. All estimates are based on historical experience, anticipated performance and the Company's best judgment at the time to the extent it is probable that a significant reversal of revenue recognized will not occur. All estimates for variable consideration are reassessed periodically. The Company elected the

practical expedient to not adjust the amount of consideration for the effects of a significant financing component for all instances in which the period between payment and transfer of the goods will be one year or less.For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation based on the relative standalone selling price. The standalone selling price is the observable price which depicts the price as if sold to a similar customer in similar circumstances.Patents, Trademarks and LicensesThe Company enters into licensing arrangements in which it licenses certain rights of its patents and technology to customers. Revenue from the majority of the Company's licenses for patents and technology is derived from sales-based royalties. The Company estimates the amount of sales-based royalties it expects to be entitled to based on historical sales to the customer. For the remaining revenue from licensing arrangements, payments are typically received from the Company's licensees based on billing schedules established in each contract. Revenue is recognized when the performance obligation is satisfied.Remaining Performance ObligationsRemaining performance obligations represent the transaction price allocated to unsatisfied or partially unsatisfied performance obligations. At December 31, 2024, the Company had unfulfilled performance obligations of \$759.4 million (\$744.4 million at December 31, 2023) related to the licensing of technology and expects revenue to be recognized for the remaining performance obligations over the next five years. The Company has additional remaining performance obligations for product sales that have expected durations of one year or less, product sales of materials delivered through a pipeline for which the Company has elected the "right to invoice" practical expedient, and variable consideration attributable to royalties for licenses of patents and technology. The Company has received advance payments from customers related to long-term supply agreements that are deferred and recognized over the life of the contract, with remaining contract terms that range up to 19A years. The Company will have rights to future consideration for revenue recognized when product is delivered to the customer. These payments are included in "Accrued and other current liabilities" and "Other noncurrent obligations" in the consolidated balance sheets.83Table of ContentsContract Assets and LiabilitiesThe Company receives payments from customers based upon contractual billing schedules. Accounts receivable are recorded when the right to consideration becomes unconditional. Contract assets include amounts related to the Company's contractual right to consideration for completed performance obligations not yet invoiced. Contract liabilities include payments received in advance of performance under the contract and are recognized in revenue when the performance obligations are met. "Contract liabilities - current" primarily reflects deferred revenue from prepayments from customers for product to be delivered in 12A months or less and royalty payments that are deferred and will be recognized in 12 months or less. "Contract liabilities - noncurrent" includes advance payments that the Company has received from customers related to long-term supply agreements and royalty payments that are deferred and recognized over the life of the contract.Revenue recognized in 2024 from amounts included in contract liabilities at the beginning of the period was approximately \$190A million (approximately \$315A million in 2023 and \$250A million in 2022). In 2024, the amount of contract assets reclassified to receivables as a result of the right to the transaction consideration becoming unconditional was insignificant (approximately \$45A million in 2023). The Company did not recognize any asset impairment charges related to contract assets in 2024 (no impairment charges in 2023 and immaterial in 2022).The following table summarizes contract assets and liabilities at December 31, 2024 and 2023:Contract Assets and Liabilities at Dec 31Balance Sheet Classification20242023In millionsAccounts and notes receivable - tradeAccounts and notes receivable - trade\$4,756A \$4,718A Contract assets - current Other current assets\$4A \$13A Contract assets - noncurrentDeferred charges and other assets\$2A \$4A Contract liabilities - current 1Accrued and other current liabilities\$244A \$195A Contract liabilities - noncurrent 2Other noncurrent obligations\$1,480A \$1,642A 1.The increase from December 31, 2023 to December 31, 2024 was primarily due to the reclassification of deferred royalty payments from noncurrent to current, partially offset by recognition of deferred royalty payments. 2.The decrease from December 31, 2023 to December 31, 2024 was primarily due to recognition of revenue on long-term product supply agreements and the reclassification of deferred royalty payments from noncurrent to current, partially offset by deferred royalty payments.NOTE 4 a ACQUISITIONS AND DIVESTITURESDivestiture of the Flexible Packaging Laminating Adhesives Business On December 2, 2024, the Company sold its flexible packaging laminating adhesives business, within Packaging & Specialty Plastics, to Arkema S.A. for cash proceeds of \$115A million, net of working capital adjustments, costs to sell and other transaction expenses and subject to customary post-closing adjustments. The divestiture included five manufacturing sites in the United States, Italy and Mexico as well as the associated inventory, customer contracts and lists, process technology and certain intellectual property. Divested assets included inventory of \$51A million, property with a net book value of \$51A million, and goodwill of \$16A million. The Company recognized a pretax gain of \$1A million in the fourth quarter of 2024, included in "Sundry income (expense) - net" in the consolidated statements of income. Additionally, the Company recognized impairment charges related to write-downs of certain manufacturing assets included in this divestiture. See Notes 5 and 22 for additional information.The Company evaluated the divestiture of its flexible packaging laminating adhesives business and determined it did not represent a strategic shift that had a major effect on the Company's operations and financial results and did not qualify as an individually significant component of the Company. As a result, the divestiture is not reported as discontinued operations.Acquisition of North American Polyethylene RecyclerOn August 1, 2024, the Company acquired Circulus Holdings, LLC, a U.S. mechanical recycling company that converts plastic waste into post-consumer resin, for a cash purchase of approximately \$130A million. The acquisition includes two facilities in the United States with a total recycling capacity of 50,000A metric tons per year and supports Dow's efforts to transform plastic waste and other forms of alternative feedstocks into 3A million metric tons of circular and renewable solutions annually by 2030. The assets acquired and liabilities assumed as part of the acquisition were recorded at their estimated fair value as of the acquisition date and consisted primarily of property of \$74A million and intangible assets, primarily technology and know-how, of \$22A million, with the excess of purchase price over the fair value of net assets acquired of \$37A million allocated to goodwill.84Table of ContentsNOTE 5 a RESTRUCTURING AND ASSET RELATED CHARGES - NETThe "Restructuring and asset related charges - net" line in the consolidated statements of income is used to record charges for restructuring programs and other asset related charges, which includes other asset impairments. Restructuring Programs2023 Restructuring ProgramOn January 25, 2023, the Board approved restructuring actions to achieve the Company's structural cost improvement initiatives in response to the continued economic impact from the global recessionary environment and to enhance its agility and long-term competitiveness across the economic cycle. These actions are expected to be substantially complete by the end of the first quarter of 2025. As a result of these actions the Company recorded pretax restructuring charges of \$541A million in the first quarter of 2023, additional pretax restructuring charges of \$8A million in the second quarter of 2023, and a \$14A million net credit adjustment in the fourth quarter of 2023.In the first quarter of 2024, the Company recorded additional pretax restructuring charges of \$8A million for asset write-downs and write-offs related to the shutdown of certain polyurethanes assets within the Industrial Intermediates & Infrastructure segment. In the third quarter of 2024, the Company recorded additional pretax restructuring charges of \$7A million for asset write-downs and write-offs related to the shutdown of certain silicones assets within the Performance Materials & Coatings segment. The impacted facilities are expected to be shutdown by the end of 2025. Additionally, the Company recorded a pretax restructuring charge of \$16A million for severance and related benefit costs and a pretax restructuring charge of \$1A million for additional asset write-downs and write-offs, related to Corporate. In the fourth quarter of 2024, the Company recorded a pretax restructuring charge of \$25A million for severance and related benefit costs and a pretax restructuring charge of \$9A million for costs associated with exit and disposal activities, related to Corporate.The following table summarizes the activities related to the 2023 Restructuring Program, including segment information:2023 Restructuring ProgramSeverance and Related Benefit CostsAsset Write-downs and Write-offsCosts Associated with Exit and Disposal ActivitiesTotalIn millionsPackaging & Specialty Plasticss\$A \$1A \$A \$1A Industrial Intermediates & Infrastructure\$A \$0A \$A \$0A Performance Materials & Coatings\$A \$49A \$A \$49A Corporate\$44A 91A \$A \$435A Total restructuring charges\$344A \$191A \$A \$535A Charges against the reserve\$A (191)\$A (191)Cash payments(222)\$A \$A (222)Reserve balance at Dec 31, 2023\$122A \$A \$A \$122A Packaging & Specialty Plasticss\$A \$A \$A \$A Industrial Intermediates & Infrastructure\$A \$8A \$A \$8A Performance Materials & Coatings\$A \$7A \$A \$7A Corporate\$41A \$1A \$9A \$51A Total restructuring charges\$41A \$16A \$9A \$66A Charges against the reserve\$A (16)(9)(25)Cash payments(103)\$A \$A (103)Reserve balance at Dec 31, 2024\$60A \$A \$A \$60A At December 31, 2024, \$60A million of the reserve balance was included in "Accrued and other current liabilities" (\$101A million at December 31, 2023) and zero was included in "Other noncurrent obligations" (\$21A million at December 31, 2023) in the consolidated balance sheets.The Company recorded pretax restructuring charges of \$601A million inception-to-date under the 2023 Restructuring Program, consisting of severance and related benefit costs of \$385A million, asset write-downs and write-offs of \$207A million, and costs associated with exit and disposal activities of \$9A million.85Table of ContentsSeverance and Related Benefit CostsSeverance benefits are provided to employees primarily under Dow's ongoing benefit arrangements and are accrued against the Corporate segment once management commits to a plan of termination. The 2023A Restructuring Program included a charge for severance and related benefit costs of \$385A million for a global workforce reduction of approximately 2,000 employees. The majority of separations occurred by the end of the second quarter of 2023 with the remaining occurring primarily through the first quarter of 2025.Asset Write-downs and Write-offsThe 2023A Restructuring Program included charges related to the write-down and write-off of assets totaling \$207A million. Details regarding the asset write-downs and write-offs are as follows:aIndustrial Intermediates & Infrastructure charges relate to the shutdown of certain polyurethanes assets and the write-off of other assets. The majority of the impacted facilities are expected to be shutdown by the end of 2025.aPerformance Materials & Coatings recorded charges to rationalize its asset footprint by shutting down certain coatings assets. These facilities are expected to be shutdown by the end of 2025.aCorporate recorded charges related to the write-down of Company owned and leased, non-manufacturing facilities, primarily related to office space rationalization.Costs Associated with Exit and Disposal ActivitiesThe 2023 Restructuring program included a net pretax charge of \$9A million for the net cost of benefit settlement, curtailment and special termination benefits related to participants of a pension plan in Europe that were impacted by the restructuring program, related to Corporate.Restricting implementation costs, primarily decommissioning and demolition activities related to asset actions and costs associated with the Company's productivity and efficiency actions, are expected to result in additional cash expenditures of approximately \$40A million, primarily through the first quarter of 2025. Restructuring implementation and efficiency costs totaled \$230A million in 2024 (\$243A million in 2023).Asset Related ChargesIn 2024, the Company recognized pretax impairment charges of \$37A million primarily related to write-downs of certain manufacturing assets in the United States and Italy included in the Company's planned divestiture of its flexible packaging laminating adhesives business. The impairment charges were included in "Restructuring and asset related charges - net" in the consolidated statements of income and related to Packaging & Specialty Plastics. See Notes 4 and 22 for additional information. In 2023, the Company recorded pretax asset related credits of \$7A million in Corporate related to a prior restructuring program. In 2022, the Company recorded pretax asset related charges of \$118A million due to the Russia and Ukraine conflict and the expectation that certain assets would not be recoverable. These charges included the write-down of inventory, the recording of bad debt reserves and the impairment of other assets. Asset related charges by segment in 2022 were as follows: \$8A million in Packaging & Specialty Plastics, \$73A million in Industrial Intermediates & Infrastructure, \$6A million in Performance Materials & Coatings and \$31A million in Corporate.Subsequent EventOn January 27, 2025, the Board approved targeted actions to further achieve the Company's cost reduction initiatives in response to ongoing macroeconomic uncertainty, while reinforcing its long-term competitiveness across the economic cycle. This program includes a workforce reduction of approximately 1,500A roles.The Company will record a charge in the first quarter of 2025 for costs associated severance and related benefit costs. In total, these costs are expected to be in the range of \$250A million to \$325A million and have future cash payments to be paid out primarily over the next two years. In addition, the Company will incur costs to implement these actions, which will be expensed as incurred and range from \$20A million to \$30A million over the life of the program.86Table of ContentsNOTE 6 a SUPPLEMENTARY INFORMATIONDow Inc. Sundry Income (Expense) a Net202420232022In millionsNon-operating pension and other postretirement benefit plan net (cost) credits \$264A \$(264)\$358A Foreign exchange losses 2(45)(340)(117)Gain on sales of other assets and investments 360A 80A 78A Gain (loss) on early extinguishment of debt 45A 5A (8)Indemnification and other transaction related costs 513A 26A 4A Asset impairments and related costs 618A (18)\$A Gain related to Nova legal matter 7A \$A 106A 321A Dow Silicones breast implant liability adjustmentA \$A \$A 60A Other - net100A 125A 31A Total sundry income (expense) a net\$415A \$(280)\$727A 1.The year ended December 31, 2023, includes pretax pension settlement charges of \$642A million related to the transfer of certain plan benefit obligations to insurance companies. See Note 19 for additional information about the Company's pension and other postretirement plans, including pension settlement charges.2.Foreign exchange losses in 2024 relate primarily to exposures in the Argentine peso and Egyptian pound, while 2023 and 2022 relate primarily to exposures in the Argentine peso. In addition, 2023 includes a loss of \$109A million related to the devaluation of the Argentine peso by the Argentina government in December 2023.3.The year ended December 31, 2024, includes a gain of \$25A million associated with a warehouse sale. The year ended December 31, 2023, includes gains associated with the sale of shares of a previously impaired equity method investment.4.See Note 14 for additional information.5.Primarily related to charges associated with agreements entered into with DuPont de Nemours, Inc. ("DuPont") and Corteva, Inc. ("Corteva") as part of the separation and distribution.6.The year ended December 31, 2024 and 2023, includes certain obligations and subsequent reversals associated with a previously impaired equity method investment.7.See Note 15 for additional information.Sundry income (expense) - net for TDCC for the years ended December 31, 2024, 2023 and 2022, is substantially the same as that of Dow Inc., with the primary difference related to indemnification and other transaction related costs recorded on Dow Inc. Therefore, Sundry income (expense) - net for TDCC is not disclosed separately.Other InvestmentsThe Company has investments in company-owned life insurance policies ("COLI"), which are recorded at their cash surrender value as of each balance sheet date, as provided below:Investments in Company-Owned Life InsuranceDec 31, 2024Dec 31, 2023In millionsGross cash value\$558A \$623A Less: Existing drawdowns 1A \$A 97A Investments in company-owned life insurance 2\$558A \$526A 1.Classified as "Proceeds from sales and maturities of investments" in the consolidated statements of cash flows.2.Classified as "Other investments" in the consolidated balance sheets.The Company has the ability to monetize its investment in its COLI policies as an additional source of liquidity. At December 31, 2024, the Company had no outstanding monetization of its existing COLI policies' surrender value (\$97A million at December 31, 2023).87Table of ContentsSupplier Finance ProgramThe Company facilitates a supply chain financing (aSCF) program in the ordinary course of business in order to extend payment terms with vendors. Under the terms of this program, a vendor can voluntarily enter into an agreement with a participating financial intermediary to sell its receivables due from the Company. The vendor receives payment from the financial intermediary, and the Company pays the financial intermediary on the terms originally negotiated with the vendor, which generally range from 90 to 120 days. The vendor negotiates the terms of the agreements directly with the financial intermediary and the Company is not a party to that agreement. The financial intermediary may allow the participating vendor to utilize the Company's creditworthiness in establishing credit spreads and associated costs, which may provide the vendor with more favorable terms than they would be able to secure on their own. The Company does not provide guarantees related to the SCF program. At December 31, 2024, outstanding obligations confirmed as valid under the SCF program were \$291A million (\$285A million at December 31, 2023), included in aAccounts payable a Tradea in the consolidated balance sheets.The following table summarizes the activity of the SCF program for the years ended December 31, 2024 and 2023:Supplier Finance Program Activity20242023In millionsConfirmed obligations outstanding at Jan 1\$285A \$267A Invoices confirmed to financial intermediary1,313A 1,308A Confirmed invoices paid to financial intermediary(1,307)(1,290)Confirmed obligations outstanding at Dec 31\$291A \$285A Accrued and Other Current LiabilitiesaAccrued and other current liabilitiesa were \$2,521A million and \$2,405A million at December 31, 2024 and \$2,704A million and \$2,575A million at December 31, 2023, for Dow Inc. and TDCC, respectively. No components of "Accrued and other current liabilities" were more than 5 percent of "Total current liabilities" at December 31, 2024. At December 31, 2023, accrued payroll, which is a component of "Accrued and other current liabilities" and includes liabilities related to payroll, performance-based compensation and severance, was \$714A million. No other components of "Accrued and other current liabilities" were more than 5A percent of "Total current liabilities" at December 31, 2023.Supplemental Cash Flow InformationThe following table shows cash paid for interest and income taxes for the years ended December 31, 2024, 2023 and 2022:Supplemental Cash Flow Information202420232022In millionsCash paid during year for:Interest\$887A \$800A \$675A Income taxes\$827A \$735A \$793A 88Table of ContentsNOTE 7 a INCOME TAXESThe financial statements for Dow Inc. and TDCC are substantially similar, including the reporting of current and deferred tax expense (benefit), provision (credit) for income taxes, and deferred tax asset and liability balances. As a result, the following income tax discussion pertains to Dow Inc. only.Geographic Allocation of Income and Provision (Credit) for Income TaxesIn millions202420232022Income (loss) before income taxesDomestic \$492A \$(602)\$2,383A Foreign 1,108A 1,258A 3,707A Income before income taxes\$1,600A \$656A \$6,090A Current tax expense (benefit)Federal\$(137)\$249A \$434A State and local12A 18A 82A Foreign\$389A 951A 855A Total current tax expense \$264A \$1,218A \$1,371A Deferred tax expense (benefit)Federal\$218A \$(445)\$63A State and local\$51A 3A 1A Foreign(134)(780)15A Total deferred tax expense (benefit)\$135A \$(1,222)\$79A Provision (credit) for income taxes \$399A \$(41)\$1,450A Net

\$1.201A \$660A \$4,640A Reconciliation to U.S. Statutory Rate 202420232022 12022 15400 U.S. federal income tax rate 6.0% 21.0% 21.0% % Equity earnings and
 effect 2.4A (1.2) Foreign income taxed at rates other than the statutory U.S. federal income tax rate 4.6A 8.3A (1.4) U.S. tax effect of foreign earnings and
 dividends 3.9A (1.3) 0.1A Unrecognized tax benefits (10.2) 33.1A 1.3A Changes in valuation allowances (4.4) 18.8A (2.8) Federal tax accrual adjustment (1.0) (21.2) 0.6A State and local income taxes
 5.4A 3.0A 2.8A Change in tax basis in foreign assets 28.3A (54.9) 46A Foreign permanent items (5.7) (1.1) 0.6) Other - net 3.0A 1.2A 2.9A Effective tax rate 24.9A % (0.6) 23.8A % 1. Certain prior
 year rates have been adjusted to conform with the current year presentation. 2. The 2023 impact primarily represents the initial recognition of tax basis in intangible assets in foreign
 jurisdictions and the related valuation allowance. 89Table of ContentsDeferred Tax Balances at Dec 3120242023In
 millionsAssetsLiabilitiesAssetsLiabilitiesProperty\$178A \$2,550A \$404A \$2,663A Tax loss and credit carryforwards1,732A 6A 1,754A 6A Postretirement benefit
 obligations949A 187A 983A 196A Other accruals and
 reserves1,881A 572A 1,923A 521A Intangibles1,972A 261A 2,090A 331A Inventory137A 227A 114A 272A Investments102A 31A 166A 34A Other 6A
 net586A 96A 733A 115A Subtotals\$7,537A \$3,924A \$8,167A \$4,132A Valuation allowances(2,748) 6A (2,948) 6A Total\$4,789A \$3,924A \$5,219A \$4,132A Operating Loss and Tax Credit
 Carryforwards at Dec 3120242023In millionsAssetsAssetsOperating loss carryforwardsExpire within 5 years\$390A \$213A Expire after 5 years or indefinite expiration567A 727A Total operating
 loss carryforwards\$957A \$940A Tax credit carryforwardsExpire within 5 years\$121A \$80A Expire after 5 years or indefinite expiration244A 317A Total tax credit
 carryforwards\$365A \$397A Capital loss carryforwardsExpire within 5 years\$410A \$417A Total tax loss and tax credit carryforwards\$1,732A \$1,754A Undistributed earnings of foreign
 subsidiaries and related companies that are deemed to be permanently invested amounted to \$7,125A million at December 31, 2024 and \$7,148A million at December 31, 2023.
 Undistributed earnings are subject to certain taxes upon repatriation, primarily where foreign withholding taxes apply. It is not practicable to calculate the unrecognized deferred tax liability on
 undistributed earnings.90Table of ContentsThe following table provides a reconciliation of the Company's unrecognized tax benefits:Total Gross Unrecognized Tax BenefitsIn
 millions202420232022Total unrecognized tax benefits at Jan 1\$513A \$520A \$580A Decreases related to positions taken on items from prior years(3)(58)(47)Increases related to positions taken
 on items from prior years6A 89A 53A Increases related to positions taken in the current year47A 77A 46A Settlement of uncertain tax positions with tax authorities(118)(109)(111)Decreases
 due to expiration of statutes of limitations(12)(11) 6A Foreign exchange loss (gain)(5) 9A (1) Total unrecognized tax benefits at Dec 31\$422A \$513A \$520A Total unrecognized tax benefits that,
 if recognized, would impact the effective tax rate\$422A \$513A \$520A Total amount of interest and penalties expense (benefit) recognized in "Provision (credit) for income
 taxes" (\$234) \$126A (\$27) Total accrual for interest and penalties recognized in the consolidated balance sheets\$327A \$561A \$498A The Company files tax returns in multiple jurisdictions. These
 returns are subject to examination and possible challenge by the tax authorities. Open years contain matters that could be subject to differing interpretations of applicable tax laws and
 regulations as they relate to the amount, character, timing or inclusion of revenue and expenses or the sustainability of income tax credits for a given audit cycle. The ultimate resolution of such
 uncertainties is not expected to have a material impact on the Company's results of operations. The earliest open tax years are 2004 for state income taxes and 2007 for federal income taxes in
 the United States and 2011 for taxes in foreign jurisdictions.NOTE 8 - EARNINGS PER SHARE CALCULATIONSThe following tables provide earnings per share calculations of Dow Inc. for the
 years ended December 31, 2024, 2023 and 2022. In accordance with the accounting guidance for earnings per share, earnings per share of TDCS is not presented as this information is not
 required in financial statements of wholly owned subsidiaries.Net Income for Earnings Per Share Calculations202420232022In millionsNet income\$1,201A \$660A \$4,640A Net income
 attributable to noncontrolling interests85A 71A 58A Net income attributable to participating securities 112A 11A 24A Net income attributable to common
 stockholders\$1,104A \$578A \$4,558A 1. Restricted stock units are considered participating securities due to the Company's practice of paying dividend equivalents on unvested shares.Earnings
 Per Share - Basic and Diluted202420232022Dollars per shareEarnings per common share - basic\$1.57A \$0.82A \$6.32A Earnings per common share - diluted\$1.57A \$0.82A \$6.28A 91Table of
 ContentsShare Count Information202420232022Shares in millionsWeighted-average common shares outstanding - basic703.8A 705.7A 721.0A Plus dilutive effect of equity compensation plans
 1.3A 3.3A 4.6A Weighted-average common shares outstanding - diluted 705.1A 709.0A 725.6A Stock options and restricted stock units excluded from EPS calculations 110.8A 9.6A 7.6A 1. These
 outstanding stock units were excluded from the calculation of diluted earnings per share because the effect of including them would have been antidilutive.NOTE 9 6A INVENTORIESThe
 following table provides a breakdown of inventories:Inventories at Dec 31In millions20242023Finished goods\$3,773A \$3,413A Work in process1,323A 1,234A Raw
 materials822A 746A Supplies1,039A 992A Total\$6,957A \$6,385A Adjustment of inventories to the LIFO basis(413)(309)Total inventories\$6,544A \$6,076A At December 31, 2024,
 approximately 29 percent, 59 percent and 12 percent of the Company's inventories were accounted for under the LIFO, FIFO and average cost methods, respectively. At December 31, 2023,
 approximately 29 percent, 60 percent and 11 percent of the Company's inventories were accounted for under the LIFO, FIFO and average cost methods, respectively. NOTE 10 6A
 PROPERTYThe following table provides a breakdown of property: 6A Property at Dec 31Estimated Useful Lives (Years)20242023In millionsLand and land improvements0-
 25;2,255A \$2,218A Buildings5-50;5,145A \$5,216A Machinery and equipment3-25;4,047A \$4,343A Other property3-50;2,433A \$6,865A Construction in progress6A 3,431A 2,561A Total
 property\$62,121A \$60,203A In millions202420232022Depreciation expenses\$1,992A \$1,932A \$1,958A Capitalized interest\$133A \$88A \$63A 92Table of ContentsNOTE 11 6A
 NONCONSOLIDATED AFFILIATES The Company's investments in companies accounted for using the equity method (nonconsolidated affiliates), by classification in the consolidated
 balance sheets, and dividends received from nonconsolidated affiliates are shown in the following tables:Investments in Nonconsolidated Affiliates at Dec 31 2024 12023 1In millionsInvestment
 in nonconsolidated affiliates\$1,266A \$1,267A Other noncurrent obligations(568)(229)Net investment in nonconsolidated affiliates\$698A \$1,038A 1.The carrying amount of the Company's
 investments in nonconsolidated affiliates at December 31, 2024 and 2023, was \$55A million less than its share of the investee's net assets, exclusive of additional differences relating to
 Sadara and EQUATE Petrochemical Company K.S.C.C. ("EQUATE"), which are discussed separately in the disclosures that follow.Dividends Received from Nonconsolidated
 Affiliates202420232022In millionsDividends from nonconsolidated affiliates 1\$342A \$268A \$964A 1.Included in "Earnings of nonconsolidated affiliates less than dividends received" in the
 consolidated statements of cash flows.The nonconsolidated affiliates in which the Company has investments are privately held companies; therefore, quoted market prices are not
 available.SadaraIn 2011, the Company and Saudi Arabian Oil Company formed Sadara - a joint venture between the two companies that constructed and operates a world-scale, fully integrated
 chemicals complex in Jubail Industrial City, Kingdom of Saudi Arabia. The Company has a 35 percent equity interest in this joint venture and continues to be responsible for marketing a
 significant portion of Sadara's products through the Company's established sales channels. In 2021, Dow and the Saudi Arabian Oil Company agreed to a marketing rights transition
 plan. Execution of the transition plan is ongoing and progressing towards aligning marketing rights and responsibilities to levels more consistent with each partner's equity ownership. This
 transition will not impact equity earnings, but is expected to reduce the Company's sales of Sadara products over the transition period.The Company's investment in Sadara was
 \$1,280A million less than Dow's proportionate share of the carrying value of the underlying net assets held by Sadara at December 31, 2024 (\$1,387A million less at December 31, 2023).
 This basis difference, which resulted from the 2019 impairment of the investment, is primarily attributed to the long-lived assets of Sadara and is being amortized over the remaining useful lives
 of the assets. At December 31, 2024, the Company had a negative investment balance in Sadara of \$517A million classified as "Other noncurrent obligations" (negative \$128A million at
 December 31, 2023) in the Company's consolidated balance sheets. The negative investment in Sadara Chemical Company at December 31, 2024 is primarily due to the equity losses
 generated during the year. See Note 15 for additional information related to guarantees.EQUATEAt December 31, 2024, the Company had a negative investment balance in EQUATE of
 \$51A million classified as "Other noncurrent obligations" (negative \$101A million at December 31, 2023) in the consolidated balance sheets. The reduction in the negative investment was
 driven by improved results during the year. The Company's investment in EQUATE was \$417A million less than the Company's proportionate share of EQUATE's underlying net assets at
 December 31, 2024 (\$432A million less at December 31, 2023), which represents the difference between the fair values of certain MEGlobal assets acquired by EQUATE and the Company's
 related valuation on a U.S. GAAP basis at the acquisition date. A basis difference of \$97A million at December 31, 2024 (\$111A million at December 31, 2023), is being amortized over the
 remaining useful lives of the assets and the remainder is considered a permanent difference.AgroFresh Solutions Inc. ("AFSI")As of March 31, 2023, the Company no longer holds an investment
 in AFSI.93Table of ContentsTransactions with Nonconsolidated AffiliatesThe Company has service agreements with certain nonconsolidated affiliates, including contracts to manage the
 operations of manufacturing sites and the construction of new facilities; licensing and technology agreements; and marketing, sales, purchase, lease and sublease agreements. The Company
 sells excess ethylene glycol produced at manufacturing facilities in the United States and Europe to MEGlobal, a subsidiary of EQUATE. The Company also sells ethylene to MEGlobal as a raw
 material for its ethylene glycol plants in Canada. Sales of these products to MEGlobal represented 1 percent of total net sales in 2024, 2023 and 2022. Sales of ethylene to MEGlobal are
 reflected in the Packaging & Specialty Plastics segment and represented 2 percent of the segment's sales in 2024, 2023 and 2022. Sales of ethylene glycol to MEGlobal are reflected in the
 Industrial Intermediates & Infrastructure segment and represented 1 percent of the segment's sales in 2024, 2023 and 2022. The Company is responsible for marketing the majority of Sadara
 products outside of the Middle East zone through the Company's established sales channels. Under this arrangement, the Company purchases and sells Sadara products for a marketing fee.
 Purchases of Sadara products represented 6 percent of "Cost of sales" in 2024 (6A percent in 2023 and 7 percent in 2022).The Company purchases products from The SCGC-Dow Group,
 primarily for marketing and distribution in Asia Pacific. Purchases of products from The SCGC-Dow Group represented 3 percent of "Cost of sales" in 2024, 2023 and 2022. Sales to and
 purchases from other nonconsolidated affiliates were not material to the consolidated financial statements.Balances due to or due from nonconsolidated affiliates at December 31, 2024 and
 2023, were as follows:Balances Due To or Due From Nonconsolidated Affiliates at Dec 3120242023In millionsAccounts and notes receivable - Other\$300A \$189A Accounts payable -
 Other\$748A \$823A Principal Nonconsolidated AffiliatesThe Company had an ownership interest in 38 nonconsolidated affiliates at December

Dec 31, 2024 Average Rate 2024 Average Rate 2023 In millions Promissory notes and debentures: Final maturity 2025, 63% \$333.4 5.63% \$333.4 Final maturity 2028, 8.0% 4.80% \$600.0 Final maturity 2029, 5.8% 1.368% 7.58% 1.1, 367.4 Final maturity 2030 and thereafter 15.10% 10.01% 5.07% \$8,861.4 Other facilities: Foreign currency notes and loans, various rates and maturities: 0.1% 2.540% 1.18% 2.653% InterNotesA®, varying maturities through 2053, 3.1% 6.61% 4.12% \$595.4 Medium-term notes, maturity 2024, 7.5% 1.1% 2.540% A Finance lease obligations 2939.4 873.4 Unamortized debt discount and issuance costs (244) (258) Long-term debt due within one year 3 (497) (117) Long-term debt \$15,711.1 \$14,907.1 A Cost includes net fair value hedge adjustment gains of \$9.4 million at December 31, 2024 (\$49.4 million at December 31, 2023). See Note 21 for additional information. 2. See Note 16 for additional information. 3. Presented net of current portion of unamortized debt issuance costs. Maturities of Long-Term Debt for Next Five Years at Dec 31, 2024 In millions 2025 \$495.4 2026 \$140.4 2027 \$1,244.4 2028 \$697.4 2029 \$1,459.4 2024 Activity In the first quarter of 2024, the Company issued \$1.25 billion of senior unsecured notes. This offering included \$600.0 million aggregate principal amount of 5.150 percent notes due 2034 and \$650.0 million aggregate principal amount of 5.600 percent notes due 2054. The issuance was completed in connection with the Company's Green Finance Framework. The Company distributed the proceeds toward projects that support the execution of its sustainability strategy and achieve its targets focused on climate protection and a circular economy, including applicable expenditures and investments related to the Company's Fort Saskatchewan Path2Zero project. In the second quarter of 2024, the Company redeemed \$10.0 million aggregate principal amount of 2.100 percent notes due November 2030, \$30.0 million aggregate principal amount of 4.250 percent notes due October 2034, \$8.0 million aggregate principal amount of 5.250 percent notes due November 2041 and \$12.0 million aggregate principal amount of 4.375 percent notes due November 2042. As a result of the redemption, the Company recognized a pretax gain on the early extinguishment of debt of \$5.0 million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate. In 2024, the Company issued an aggregate principal amount of \$9.4 million of InterNotesA®. The Company also issued \$122.0 million of foreign currency loans. Additionally, the Company repaid \$83.0 million of long-term debt at maturity. 98 Table of Contents 2023 Activity In the fourth quarter of 2023, the Company redeemed \$23.0 million aggregate principal amount of 2.100 percent notes due November 2030, \$14.0 million aggregate principal amount of 4.625 percent notes due October 2044, and \$1.0 million aggregate principal amount of 4.375 percent notes due November 2042. As a result of the redemption, the Company recognized a pretax gain on the early extinguishment of debt of \$5.0 million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate. In 2023, the Company issued an aggregate principal amount of \$80.0 million of InterNotesA®. Additionally, the Company repaid \$25.0 million of long-term debt at maturity and approximately \$3.0 million of long-term debt was repaid by consolidated variable interest entities. 2022 Activity In the second quarter of 2022, the Company redeemed \$75.0 million aggregate principal amount of 3.625 percent notes due May 2026. As a result of the redemption, the Company recognized a pretax loss on the early extinguishment of debt of \$8.0 million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate. In the fourth quarter of 2022, the Company issued \$1.5 billion of senior unsecured notes. The offering included \$600.0 million aggregate principal amount of 6.30 percent notes due 2033 and \$900.0 million aggregate principal amount of 6.90 percent notes due 2053. In 2022, the Company issued an aggregate principal amount of \$167.0 million of InterNotesA®. Additionally, the Company repaid \$121.0 million of long-term debt at maturity and approximately \$3.0 million of long-term debt was repaid by consolidated variable interest entities. Available Credit Facilities The following table summarizes the Company's credit facilities: Committed and Available Credit Facilities at Dec 31, 2024 In millions Committed Credit Facility 2024 Interest Five Year Competitive Advance and Revolving Credit Facility \$5,000.0 \$5,000.0 November 2028 Floating rate Bilateral Revolving Credit Facility 100.0 100.0 March 2025 Floating rate Bilateral Revolving Credit Facility 100.0 100.0 March 2025 Floating rate Bilateral Revolving Credit Facility 200.0 200.0 September 2025 Floating rate Bilateral Revolving Credit Facility 175.0 175.0 September 2025 Floating rate Bilateral Revolving Credit Facility 300.0 300.0 November 2025 Floating rate Bilateral Revolving Credit Facility 300.0 300.0 February 2026 Floating rate Bilateral Revolving Credit Facility 100.0 100.0 March 2026 Floating rate Bilateral Revolving Credit Facility 375.0 375.0 October 2026 Floating rate Bilateral Revolving Credit Facility 150.0 150.0 November 2026 Floating rate Bilateral Revolving Credit Facility 200.0 200.0 November 2026 Floating rate Bilateral Revolving Credit Facility 250.0 250.0 March 2027 Floating rate Bilateral Revolving Credit Facility 100.0 100.0 May 2027 Floating rate Bilateral Revolving Credit Facility 350.0 350.0 June 2027 Floating rate Bilateral Revolving Credit Facility 200.0 200.0 September 2027 Floating rate Bilateral Revolving Credit Facility 100.0 100.0 October 2027 Floating rate Bilateral Revolving Credit Facility 100.0 100.0 November 2027 Floating rate Bilateral Revolving Credit Facility 300.0 300.0 May 2028 Floating rate Total Committed and Available Credit Facilities \$8,400.0 \$8,400.0 Letters of Credit The Company utilizes letters of credit to support commitments made in the ordinary course of business. While the terms and amounts of letters of credit change, the Company generally has approximately \$600 million of outstanding letters of credit at any given time. 99 Table of Contents Debt Covenants and Default Provisions TDCCâ€™s outstanding long-term debt has been issued primarily under indentures which contain, among other provisions, certain customary restrictive covenants with which TDCC must comply while the underlying notes are outstanding. Failure of TDCC to comply with any of its covenants, could result in a default under the applicable indenture and allow the note holders to accelerate the due date of the outstanding principal and accrued interest on the underlying notes. TDCC's indenture covenants include obligations to not allow liens on principal U.S. manufacturing facilities, enter into sale and lease-back transactions with respect to principal U.S. manufacturing facilities, merge or consolidate with any other corporation, or sell, lease or convey, directly or indirectly, all or substantially all of TDCCâ€™s assets. The outstanding debt also contains customary default provisions. TDCC remains in compliance with these covenants. TDCCâ€™s primary, private credit agreements also contain certain customary restrictive covenant and default provisions in addition to the covenants set forth above with respect to TDCCâ€™s debt. Significant other restrictive covenants and default provisions related to these agreements include: (a) the obligation to maintain the ratio of TDCCâ€™s consolidated indebtedness to consolidated capitalization at no greater than 0.70 to 1.00 at any time the aggregate outstanding amount of loans under the Five Year Competitive Advance and Revolving Credit Facility Agreement ("Revolving Credit Agreement") dated November 23, 2021, equals or exceeds \$500.0 million, (b) a default if TDCC or an applicable subsidiary fails to make any payment, including principal, premium or interest, under the applicable agreement on other indebtedness of, or guaranteed by, TDCC or such applicable subsidiary in an aggregate amount of \$100 million or more when due, or any other default or other event under the applicable agreement with respect to such indebtedness occurs which permits or results in the acceleration of \$400.0 million or more in the aggregate of principal, and (c) a default if TDCC or any applicable subsidiary fails to discharge or stay within 60 days after the entry of a final judgment against TDCC or such applicable subsidiary of more than \$400 million. Failure of TDCC to comply with any of the covenants or default provisions could result in a default under the applicable credit agreement which would allow the lenders to not fund future loan requests and to accelerate the due date of the outstanding principal and accrued interest on any outstanding indebtedness. Dow Inc. is obligated, substantially concurrently with the issuance of any guarantee in respect of outstanding or committed indebtedness under TDCC's Revolving Credit Agreement, to enter into a supplemental indenture with TDCC and the trustee under TDCCâ€™s existing 2008 base indenture governing certain notes issued by TDCC. Under such supplemental indenture, Dow Inc. will guarantee all outstanding debt securities and all amounts due under such existing base indenture and will become subject to certain covenants and events of default under the existing base indenture. In addition, the Revolving Credit Agreement includes an event of default which would be triggered in the event Dow Inc. incurs or guarantees third party indebtedness for borrowed money in excess of \$250 million or engages in any material activity or directly owns any material assets, in each case, subject to certain conditions and exceptions. Dow Inc. may, at its option, cure the event of default by delivering an unconditional and irrevocable guarantee to the administrative agent within thirty days of the event or events giving rise to such event of default. No such events have occurred or have been triggered at the time of the filing of this Annual Report on Form 10-K. 100 Table of Contents NOTE 15 â€” COMMITMENTS AND CONTINGENCIES Environmental Matters Introduction Accruals for environmental matters are recorded when it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated based on current law and existing technologies. At December 31, 2024, the Company had accrued obligations of \$1,113.0 million for probable environmental remediation and restoration costs (\$1,180.0 million at December 31, 2023), including \$234.0 million for the remediation of Superfund sites (\$241.0 million at December 31, 2023). This is management's best estimate of the costs for remediation and restoration with respect to environmental matters for which the Company has accrued liabilities, although it is reasonably possible that the ultimate cost with respect to these particular matters could range up to approximately two times that amount. Consequently, it is reasonably possible that environmental remediation and restoration costs in excess of amounts accrued could have a material impact on the Company's results of operations, financial condition and cash flows. It is the opinion of the Company's management, however, that the possibility is remote that costs in excess of the range disclosed will have a material impact on the Company's results of operations, financial condition or cash flows. Inherent uncertainties exist in these estimates primarily due to unknown conditions, changing governmental regulations and legal standards regarding liability, and emerging remediation technologies for handling site remediation and restoration. As new or additional information becomes available and/or certain spending trends become known, management will evaluate such information for determination of the current estimate of the environmental liability. The following table summarizes the activity in the Company's accrued obligations for environmental matters for the years ended December 31, 2024 and 2023: Accrued Obligations for Environmental Matters 2024 2023 In millions Balance at Jan 1, 180.0 1,192.0 Accrual adjustment 216.0 211.0 Payments against reserve (259) (229) Foreign currency impact (24) 6.0 Balance at Dec 31, 113.0 1,180.0 The amounts charged to income on a pretax basis related to environmental remediation totaled \$197.0 million in 2024, \$203.0 million in 2023 and \$176.0 million in 2022. Capital expenditures for environmental protection were \$208.0 million in 2024, \$228.0 million in 2023 and \$137.0 million in 2022. Midland Off-Site Environmental Matters On June 12, 2003, the Michigan Department of Environmental Quality ("MDEQ") issued a Hazardous Waste Operating License (the "License") to the Company's Midland, Michigan, manufacturing site (the "Midland Site"), which was renewed and replaced by the MDEQ on September 25, 2015, and included provisions requiring the Company to conduct an investigation to determine the nature and extent of off-site contamination in the City of Midland soils, the Tittabawassee River and Saginaw River sediment and floodplain soils, and the Saginaw Bay, and, if necessary, undertake remedial action. In 2016, final regulatory approval was received from the MDEQ for the City of Midland and the Company is continuing the long-term monitoring requirements of the Remedial Action Plan. Tittabawassee and Saginaw Rivers, Saginaw Bay The Company, the U.S. Environmental Protection Agency ("EPA") and the State of Michigan ("State") entered into an administrative order on consent ("AOC"), effective January 21, 2010, that requires the Company to conduct a remedial investigation, a feasibility study and a remedial design for the Tittabawassee River, the Saginaw River and the Saginaw Bay, and pay the oversight costs of the EPA and the State under the authority of the Comprehensive Environmental Response, Compensation, and Liability Act. These actions, to be conducted under the lead oversight of the EPA, will build upon the investigative work completed under the State Resource Conservation Recovery Act program from 2005 through 2009. The Tittabawassee River, beginning at the Midland Site and extending down to the first six miles of the Saginaw River, are designated as the first Operable Unit for purposes of conducting the remedial investigation, feasibility study and remedial design work. This work will be performed in a largely upriver to downriver sequence for eight geographic segments of the Tittabawassee and upper Saginaw Rivers. In the first quarter of 2012, the EPA requested the Company address the Tittabawassee River floodplain ("Floodplain") as an additional segment. In January 2015, the Company and the EPA entered into an order to address remediation of the Floodplain. The remedial work is expected to continue as river levels allow. The remainder of the Saginaw River and the Saginaw Bay are designated as a second Operable Unit and the work associated with that unit may also be geographically segmented. The AOC does not obligate the Company to perform removal or remedial action; that action can only be required by a separate order. The Company and the EPA have been negotiating orders separate from the AOC that obligate the Company to perform remedial actions under the scope of work of the AOC. The Company and the EPA have entered into six separate orders to perform limited remedial actions in seven of the eight geographic segments in the first Operable Unit, including the Floodplain. Dow has received from the EPA a Notice of Completion of Work for three of these six orders and the Company continues the long-term monitoring requirements. In 2024, Dow continued its evaluation of the final geographic segment of the first Operable Unit and completed the implementation of the remedial actions for the three open orders for other areas in the first Operable Unit. Alternative Dispute Resolution Process The Company, the EPA, the U.S. Department of Justice and the natural resource damage trustees (which include the Michigan Office of the Attorney General, the Michigan Department of Environment, Great Lakes and Energy, the Michigan Department of Natural Resources, the U

DecemberÂ 31, 2024, the asbestos-related liability for pending and future claims against Union Carbide and Amchem, including future asbestos-related defense and processing costs, was \$791Â million, and approximately 23Â percent of the recorded liability related to pending claims and approximately 77Â percent related to future claims.SummaryThe Company's management believes the amounts recorded by Union Carbide for the asbestos-related liability, including defense and processing costs, reflect reasonable and probable estimates of the liability based upon current, known facts. However, future events, such as the number of new claims to be filed and/or received each year, the average cost of defending and disposing of each such claim, as well as the numerous uncertainties surrounding asbestos litigation in the United States over a significant period of time, could cause the actual costs for Union Carbide to be higher or lower than those projected or those recorded. Any such events could result in an increase or decrease in the recorded liability.Because of the uncertainties described above, Union Carbide cannot estimate the full range of the cost of resolving pending and future asbestos-related claims facing Union Carbide and Amchem. As a result, it is reasonably possible that an additional cost of disposing of Union Carbide's asbestos-related claims, including future defense and processing costs, could have a material impact on the Company's results of operations and cash flows for a particular period and on the consolidated financial position.Legacy MattersThe Company is the subject of various complaints related to alleged groundwater contamination based on decades-old sales and applications of certain agricultural chemical products ("Groundwater Matters"). The costs associated with these Groundwater Matters were previously covered by insurance policies that have since been depleted. In the first quarter of 2023, the Company completed a study of the Groundwater Matters now deemed to be probable and estimable based on the public reporting of sampling data and historical information to develop a reasonable estimate of the cost of pending and future claims. As a result, the Company recorded a pretax charge of \$177Â million, included in "Cost of sales" in the consolidated statements of income and related to Industrial Intermediates & Infrastructure. At DecemberÂ 31, 2024, the total liability related to such alleged Groundwater Matters settlements was \$155Â million (\$232Â million at DecemberÂ 31, 2023), which was included in "Accrued and other current liabilities" and "Other noncurrent obligations" in the consolidated balance sheets.103Table of ContentsThe Company is also the subject of other groundwater contamination complaints, including claims related to 1,4-dioxane. The Company continues to defend itself in this litigation and it has determined that the Company's exposure to liability, if any, is not currently probable or estimable at DecemberÂ 31, 2024.Separately, on October 10, 2024, the Company executed a settlement agreement related to arbitration for historical product claims from a divested business. As a result, the Company recorded a pretax charge of \$75Â million in the third quarter of 2024, which is included in "Cost of sales" in the consolidated statements of income, related to Corporate, and was paid in the fourth quarter of 2024. This is management's best estimate of loss, although the amount is subject to further arbitration and it is reasonably possible that the total loss could range up to approximately three times that amount.Other Litigation MattersIn addition to the specific matters described above, the Company is party to a number of other claims and lawsuits arising out of the normal course of business with respect to product liability, patent infringement, employment matters, governmental tax and regulation disputes, contract and commercial litigation, and other actions. Certain of these actions purport to be class actions and seek damages in very large amounts. All such claims are being contested. The Company has an active risk management program consisting of numerous insurance policies secured from many carriers at various times. These policies may provide coverage that could be utilized to minimize the financial impact, if any, of certain contingencies described above. It is the opinion of the Company's management that the possibility is remote that the aggregate of all such other claims and lawsuits will have a material adverse impact on the results of operations, financial condition and cash flows of the Company.Indemnifications with Corning Incorporated ("Corning")In connection with the June 1, 2016, ownership restructure of Dow Silicones, the Company is indemnified by Corning for at least 50Â percent of future losses associated with certain pre-closing liabilities, subject to certain conditions and limits. The maximum amount of indemnified losses which may be recovered are subject to a cap that declines over time. Indemnified losses are capped at \$1Â billion between May 31, 2018 and May 31, 2023, and no recoveries are permitted on claims initially submitted after May 31, 2023. The Company had indemnification assets of \$43Â million at DecemberÂ 31, 2024 (\$100Â million at DecemberÂ 31, 2023), which was included in "Other current assets" and "Noncurrent receivables" in the consolidated balance sheets.Gain Contingency - Dow v. Nova Chemicals Corporation Patent Infringement MatterIn December 2010, Dow filed suit in the Federal Court in Ontario, Canada ("Federal Court") alleging that Nova Chemicals Corporation ("Nova") was infringing the Company's Canadian polyethylene patent 2,106,705 (the "705Â Patent"). Nova counterclaimed on the grounds of invalidity and non-infringement. In accordance with Canadian practice, the suit was bifurcated into a merits phase, followed by a damages phase. Following trial in the merits phase, in May 2014, the Federal Court ruled that the Company's 705 Patent was valid and infringed by Nova. Nova appealed to the Canadian Federal Court of Appeal, which affirmed the Federal Court decision in August 2016. Nova then sought leave to appeal its loss to the Supreme Court of Canada ("Canadian Supreme Court"), which dismissed Nova's petition in April 2017. As a result, Nova exhausted all appeal rights on the merits, and it was undisputed that Nova owed the Company the profits it earned from its infringing sales as determined in the trial for the damages phase.In April 2017, the Federal Court issued a Public Judgment in the damages phase, which detailed its conclusions on how to calculate the profits to be awarded to the Company. In June 2017, the Federal Court ordered Nova to pay \$645Â million Canadian dollars to the Company, plus pre- and post-judgment interest, for which the Company received payment equivalent to \$501Â million U.S. dollars in July 2017. Although Nova was appealing portions of the damages judgment, certain portions of it were indisputable and could be retained by the Company regardless of the outcome of any further appeals by Nova. As a result of these actions and in accordance with ASC Topic 450-30 "Gain Contingencies," the Company recorded a \$160Â million pretax gain in the second quarter of 2017. On September 15, 2020, the Canadian Federal Court of Appeal dismissed Nova's appeal of the damages judgment, thus affirming the trial court's decision in its entirety. In November 2020, Nova filed an application for leave to appeal this decision to the Canadian Supreme Court. In November 2022, the Canadian Supreme Court dismissed Nova's appeal, thereby exhausting all of Nova's appeal rights for the damages judgment. As a result, the Company recorded a pretax gain of \$341Â million in the fourth quarter of 2022 for the previously disputed portion of the damages judgment, of which \$321Â million was included in "Sundry income (expense) - net," related to Packaging & Specialty Plastics, and \$20Â million was included in "Selling, general and administrative expenses" in the consolidated statements of income.104Table of ContentsGain Contingency - Dow v. Nova Chemicals Corporation Ethylene Asset MatterOn September 18, 2019, the Court of the King's Bench in Alberta, Canada, signed a judgment ordering Nova to pay the Company \$1.43 billion Canadian dollars (equivalent to approximately \$1.08 billion U.S. dollars) by OctoberÂ 11, 2019, for damages the Company incurred through 2012 related to the companies' jointly-owned ethylene asset in Joffre, Alberta, Canada, which has been received by the Company. The Court of the King's Bench in Alberta, Canada, which initially ruled in June 2018, found that Nova failed to operate the ethylene asset at full capacity for more than ten years, and furthermore, that Nova violated several contractual agreements related to the Company receiving its share of the asset's ethylene production. These actions deprived the Company of millions of pounds of ethylene. Nova appealed the judgment; however, certain portions were no longer in dispute and would be retained by the Company regardless of the outcome of any further appeals by Nova. As a result and in accordance with ASC Topic 450-30 "Gain Contingencies," the Company recorded a \$186Â million pretax gain in 2019. In 2020 and 2023, further actions by Nova and/or related court decisions upholding the majority of Dow's damages made additional portions of the ruling in Dow's favor final and no longer subject to dispute. As a result, the Company recorded additional pretax gains of \$570Â million in 2020 and \$122Â million in 2023. In 2023, \$106Â million of the pretax gain was included in "Sundry income (expense) - net," related to Packaging & Specialty Plastics, and \$16Â million was included in "Selling, general and administrative expenses" in the consolidated statements of income. At DecemberÂ 31, 2024, \$201Â million (\$201Â million at DecemberÂ 31, 2023) was included in "Other noncurrent obligations" in the Company's consolidated balance sheets related to the disputed portion of the damages judgment. Dow continues to seek an award of additional damages for the period from 2013 through 2018 to account for the ethylene shortfall during those years. The damages hearing that began in the trial court in November 2021 to resolve the impact of the appellate ruling and quantify Dow's damages for the 2013-2018 period has concluded; the parties are awaiting the court's ruling. Dow has also filed another lawsuit in the same Alberta, Canada court to account for damages due to lost ethylene after June 2018.Brazilian Tax CreditsIn March 2017, the Federal Supreme Court of Brazil ("Brazil Supreme Court") ruled in a leading case that a Brazilian value-added tax ("ICMS") should not be included in the base used to calculate a taxpayer's federal contribution on total revenue known as PIS/COFINS (the "2017 Decision"). Previously, three of the Company's Brazilian subsidiaries filed lawsuits challenging the inclusion of ICMS in their calculation of PIS/COFINS, seeking recovery of excess taxes paid. In response to the 2017 Decision, the Brazilian tax authority filed an appeal seeking clarification of the amount of ICMS tax to exclude from the calculation of PIS/COFINS. In May 2021, the Brazil Supreme Court ruled in a leading case related to the amount of ICMS tax to exclude from the calculation of PIS/COFINS, which resolved two of the lawsuits filed by the Company. In May 2022, a court decision related to the remaining lawsuit, ruling in favor of the Company's Brazilian subsidiary, became final and unappealable and the Company recorded pretax gains of \$112 million for certain excess PIS/COFINS paid, plus applicable interest, which the Company expects to apply to future required federal tax payments, and the reversal of related liabilities. The pretax gains were recorded in "Cost of sales" in the consolidated statements of income. At DecemberÂ 31, 2024, related tax credits available and expected to be applied to future required federal tax payments totaled \$63Â million (\$114Â million at DecemberÂ 31, 2023).Purchase CommitmentsIn the third quarter of 2024, the Company entered into a commitment for the use of a reservoir asset that will be used to supply water to one of Dow's main U.S. Gulf Coast manufacturing locations. The related contract became effective in the fourth quarter of 2024, with a 35 year contract period expected to commence in 2028 upon completion of construction. The aggregate value of the fixed and determinable portion over the expected contract period is \$1.3Â billion (approximately \$650Â million on a present value basis) at DecemberÂ 31, 2024.105Table of ContentsGuaranteesThe following table provides a summary of the final expiration, maximum future payments and recorded liability reflected in the consolidated balance sheets for guaranteees:GuaranteesDec 31, 2024Dec 31, 2023In millionsFinalExpirationMaximumFuture Payments1RecordedLiabilityFinalExpirationMaximumFuture Payments1RecordedLiabilityGuarantees2038\$1,456\$1,155\$2038\$1,385\$1,196\$1In addition, TDCC has provided guarantees, in proportion to the Company's 35 percent ownership interest, of all future interest payments that will become due on Sadara's project financing debt during the grace period, which Dow's share is estimated to be \$158 million at DecemberÂ 31, 2024 (\$298 million at DecemberÂ 31, 2023). The Company does not expect to be required to perform under the guarantees.Guarantees arise during the ordinary course of business from relationships with customers, committed accounts receivable facilities and nonconsolidated affiliates when the Company undertakes an obligation to guarantee the performance of others (via delivery of cash or other assets) if specified triggering events occur. With guarantees, such as commercial or financial contracts, non-performance by the guaranteed party triggers the obligation of the Company to make payments to the beneficiary of the guarantee. The majority of the Company's guarantees relate to debt of nonconsolidated affiliates, which have expiration dates ranging from less than one year to 14Â years. The Company's current expectation is that future payment or performance related to the non-performance of others is considered remote.The Company maintains accounts receivable facilities with various financial institutions, with committed and uncommitted facilities in the United States and a committed facility in Europe. Under the terms of the Programs, the Company continues to service the receivables from the customers, but retains no interest in the receivables, and remits payment to the financial institutions. The Company also has access to accounts receivable discounting facilities, under which receivables are transferred with limited recourse. The Company's maximum guaranteed liability for the accounts receivable facilities is \$239Â million at DecemberÂ 31, 2024 (\$150Â million at DecemberÂ 31, 2023). The Company expects receivable collections and remittances to occur within the next six months.TDCC has entered into guarantee agreements related to Sadara, a nonconsolidated affiliate. Sadara reached an agreement with its lenders to re-profile its outstanding project financing debt in the first quarter of 2021. In conjunction with the debt re-profiling, TDCC entered into a guarantee of up to approximately \$1.3Â billion of Sadara's debt, proportionate to the Company's 35 percent ownership interest. The debt re-profiling includes a grace period until June 2026, during which Sadara is obligated to make interest-only payments which are guaranteed by TDCC in proportion to the Company's 35 percent ownership interest. As part of the debt re-profiling, Sadara established a \$500Â million revolving credit facility guaranteed by Dow, which would be used to fund Dow's pro-rata share of any potential shortfall during the grace period. See NoteÂ 11 for additional information on Dow's investment in Sadara.Asset Retirement ObligationsThe Company has 91Â manufacturing sites in 30Â countries. Most of these sites contain numerous individual manufacturing operations, particularly at the Company's larger sites. Asset retirement obligations are recorded as incurred and reasonably estimable, including obligations for which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. The retirement of assets may involve such efforts as remediation and treatment of asbestos, contractually required demolition, and other related activities, depending on the nature and location of the assets; and retirement obligations are typically realized only upon demolition of those facilities. In identifying asset retirement obligations, the Company considers identification of legally enforceable obligations, changes in existing law, estimates of potential settlement dates and the calculation of an appropriate discount rate to be used in calculating the fair value of the obligations. The Company has a well-established global process to identify, approve and track the demolition of retired or to-be-retired facilities; and no assets are retired from service until this process has been followed. The Company typically forecasts demolition projects based on the usefulness of the assets; environmental, health and safety concerns; and other similar considerations. Under this process, as demolition projects are identified and approved, reasonable estimates are determined for the time frames during which any related asset retirement obligations are expected to be settled. For those assets where a range of potential settlement dates may be reasonably estimated, obligations are recorded. The Company routinely reviews all changes to items under consideration for demolition to determine if an adjustment to the value of the asset retirement obligation is required.106Table of ContentsThe Company has recognized asset retirement obligations for the demolition and remediation activities at manufacturing sites primarily in Europe, the United States, Brazil, Argentina, Canada and Japan, and capping activities at landfill sites in the United States, Brazil and Canada. The Company has also recognized conditional asset retirement obligations related to asbestos encapsulation as a result of planned demolition and remediation activities at manufacturing and administrative sites primarily in the United States and Europe. The aggregate carrying amount of conditional asset retirement obligations recognized by the Company (included in the asset retirement obligations balance shown below) was \$19Â million at DecemberÂ 31, 2024 (\$21Â million at DecemberÂ 31, 2023). The following table shows changes in the aggregate carrying amount of the Company's asset retirement obligations for the years ended DecemberÂ 31, 2024 and 2023.Asset Retirement Obligations20242023In millionsBalance at Jan 1\$140\$119A Additional accruals4\$5A 26A Liabilities settled(13)(2)Accretion expense4A 3A Revisions in estimated cash flows3A 1A Other(5)(7)Balance at Dec 31\$174\$140A The discount rate used to calculate the Company's asset retirement obligations at DecemberÂ 31, 2024, was 4.93Â percent (5.07Â percent at DecemberÂ 31, 2023). These obligations are included in the consolidated balance sheets as "Accrued and other current liabilities" and "Other noncurrent obligations."The Company has not recognized conditional asset retirement obligations for which a fair value cannot be reasonably estimated in its consolidated financial statements. Assets that have not been submitted/reviewed for potential demolition activities are considered to have continued usefulness and are generally still operating normally. Therefore, without a plan to demolish the assets or the expectation of a plan, such as shortening the useful life of assets for depreciation purposes in accordance with the accounting guidance related to property, plant and equipment, the Company is unable to reasonably forecast a time frame to use for present value calculations. As such, the Company has not recognized obligations for individual plants/buildings at its manufacturing sites where estimates of potential settlement dates cannot be reasonably made. In addition, the Company has not recognized conditional asset retirement obligations for the capping of its approximately 25Â underground storage wells and 79Â underground brine mining and other wells at Company-owned sites when there are no plans or expectations of plans to exit the sites. It is the opinion of the Company's management that the possibility is remote that such conditional asset retirement obligations, when estimable, will have a material impact on the Company's consolidated financial statements based on current costs.NOTE 16 - LEASESOperating lease ROU assets are included in "Operating lease right-of-use assets" while finance lease ROU assets are included in "Net property" in the consolidated balance sheets. With respect to lease liabilities, operating lease liabilities are included in "Operating lease liabilities - current" and "Operating lease liabilities - non-current," and finance lease liabilities are included in "Long-term debt due within one year" and "Long-Term Debt" in the consolidated balance sheets.Dow routinely leases sales and administrative offices, power plants, production facilities, warehouses and tanks for product storage, aircraft, motor vehicles, railcars, office machines and equipment. Some leases contain renewal provisions, purchase options and escalation clauses and the terms for these leased assets vary depending on the lease agreement. These leased assets have remaining lease terms of up to 51 years. See NoteÂ 1 for additional information on leases.107Table of ContentsThe components of lease cost for operating and finance leases for the years ended DecemberÂ 31, 2024, 2023 and 2022, were as follows:Lease Cost202420232022In millionsOperating lease cost\$433\$426\$397A Finance lease costAmortization of right-of-use assets - finance117A 106A 105A Interest on lease liabilities - finance45A 34A 32A Total finance lease cost162A 140A 137A Short-term lease cost322A 255A 255A Variable lease cost1,074A 929A 611A Sublease income(10)(9)(10)Total lease cost\$1,981\$1,741\$1,390A The following table provides supplemental cash flow and other

information related to leases:Other Lease Information202420232022In millionsCash paid for amounts included in the measurement of lease liabilities:Operating cash flows for operating leases\$436A \$424A \$393A Operating cash flows for finance leases\$45A \$34A \$32A Financing cash flows for finance leases\$132A \$127A \$114A Right-of-use assets obtained in exchange for lease obligations:Operating leases 1\$241A \$309A \$151A Finance leases \$1218A \$234A \$62A 1.In 2023, \$98 million of leased assets were reclassified from Operating leases to Finance leases due to an amendment that extended the term of the agreement.The following table summarizes the lease-related assets and liabilities recorded in the consolidated balance sheets at December31, 2024 and 2023:Lease PositionBalance Sheet ClassificationDec 31, 2024Dec 31, 2023In millionsAssetsOperating lease assetsOperating lease right-of-use assets\$1,268A \$1,320A Finance lease assetsProperty1,495A 1,328A Finance lease amortizationAccumulated depreciation(619)(538)Total lease assets\$2,144A \$2,110A LiabilitiesCurrentOperatingOperating lease liabilities - current\$318A \$329A FinanceLong-term debt due within one year106A 117A NoncurrentOperatingOperating lease liabilities - noncurrent\$984A 1,032A FinanceLong-Term Debt\$833A 756A Total lease liabilities\$2,241A \$2,234A 108Table of ContentsThe weighted-average remaining lease term and discount rate for leases recorded in the consolidated balance sheets at December31, 2024 and 2023 are provided below:Lease Term and Discount RateDec 31, 2024Dec 31, 2023Weighted-average remaining lease termOperating leases6.7 years6.9 yearsFinance leases9.7 years10.5 yearsWeighted-average discount rateOperating leases4.84A %4.82A %Finance leases5.00A %4.84A %The following table provides the maturities of lease liabilities at December31, 2024:Maturities of Lease LiabilitiesOperating LeasesFinance LeasesIn millions2025\$365A \$147A 2026281A 134A 2027230A 145A 2028175A 103A 2029109A 97A 2030 and thereafter388A 568A Total future undiscounted lease payments\$1,548A \$1,194A Less: Imputed interest246A 255A Total present value of lease liabilities\$1,302A \$939A At December31, 2024, Dow had additional leases of approximately \$409 million, primarily for buildings and equipment, which had not yet commenced. These leases are expected to commence between 2025 and 2027, with lease terms of up to 20A years.Dow provides guarantees related to certain leased assets, specifying the residual value that will be available to the lessor at lease termination through the sale of the assets to the lessee or third parties. The following table provides a summary of the final expiration, maximum future payments and recorded liability reflected in the consolidated balance sheets for residual value guarantees at December31, 2024 and 2023. The lease agreements do not contain any material restrictive covenants.Lease GuaranteesDec 31, 2024Dec 31, 2023In millionsFinal ExpirationMaximum Future PaymentsRecorded LiabilityFinal ExpirationMaximum Future PaymentsRecorded LiabilityResidual value guarantees2034\$313A \$â€”A 2031\$295A \$â€”A 109Table of ContentsNOTE 17 â€” STOCKHOLDERSâ€” EQUITYPCommon StockThe principal market for Dow Inc.'s common stock is the New York Stock Exchange, traded under the symbol â€œDOW.â€ Dow Inc. is the direct parent company of The Dow Chemical Company and its consolidated subsidiaries, ("TDCC" and together with Dow Inc., "Dow" or the "Company"), owning all of the outstanding common shares of TDCC. The Company may issue shares of Dow Inc. common stock out of treasury stock or as new shares of common stock for options exercised and for the release of restricted stock units ("RSUs"), performance stock units ("PSUs"), the Employee Stock Purchase Plan ("ESPP") and the Employees' Savings Plan (the "Savings Plan"). Common stock shares issued to employees and non-employee directors was approximately 5.9A million in 2024 (6.9A million in 2023 and 7.5A million in 2022). See Note 20 for additional information on the Company's equity awards.Retained EarningsDow Inc.There are no significant restrictions limiting Dow Inc.â€”s ability to pay dividends. Dow Inc. declared dividends of \$2.80A per share in 2024, 2023 and 2022.Undistributed earnings of nonconsolidated affiliates included in retained earnings was \$758A million at December31, 2024 and \$684A million at December31, 2023.TDCCTDCC's Board of Directors determines whether or not there will be a dividend distribution to Dow Inc. TDCC declared \$2,578A million of dividends to Dow Inc. and paid \$2,485A million of dividends to Dow Inc. in 2024 (declared and paid \$2,510A million in 2023 and \$4,375A million in 2022).Employee Stock Ownership PlanThe Dow Employee Stock Ownership Plan (the â€œESOPâ€) allocated the remaining shares in 2022 and no shares remained unallocated at December31, 2024, 2023 and 2022.Compensation expense for allocated shares is recorded at the fair value of the shares on the date of allocation. As all remaining ESOP shares were allocated in 2022, there was no compensation expense recorded in 2024 or 2023 for allocated ESOP shares. Compensation expense reflected in income before income taxes for ESOP shares allocated was \$31A million in 2022.Treasury StockOn April1, 2019, the Board ratified the share repurchase program originally approved on March15, 2019, authorizing up to \$3.0A billion for the repurchase of the Company's common stock, with no expiration date. The Company completed the April 1, 2019 share repurchase program in the second quarter of 2022. On April13, 2022, the Board approved a new share repurchase program authorizing up to \$3.0 billion for the repurchase of the Company's common stock, with no expiration date. In 2024, the Company repurchased \$494A million of its common stock (\$625A million in 2023 and \$2,325A million in 2022). Excise tax for repurchased shares was zero in 2024 (\$2A million in 2023 and zero in 2022), and was included in treasury stock at cost. At December31, 2024, \$931A million of the share repurchase program authorization remained available for repurchases.The Company began issuing treasury shares to satisfy its obligations to make matching contributions to plan participants under the Savings Plan in the first quarter of 2022. In addition, beginning on January1, 2024, all eligible U.S. employees also received an automatic non-elective contribution of 4 percent of eligible compensation to their respective defined contribution plans. The Company issued 4.3A million treasury shares under its compensation and benefit plans in 2024, 2.3A million in 2023 and 1.5A million in 2022.Compensation expense for issued shares is recorded at the fair value of the shares on the date of issuance. Compensation expense reflected in income before income taxes for treasury shares issued was \$229A million in 2024, \$120A million in 2023 and \$94A million in 2022.110Table of ContentsThe following table provides a reconciliation of Dow Inc. common stock activity for the years ended December31, 2024, 2023 and 2022:Shares of Dow Inc. Common StockIssuedHeld in TreasuryBalance at Jan. 1, 2023771,678,525A 66,798,605A Issued 16,916,989A (2,347,747)Repurchasedâ€”A 11,851,223A Balance at Jan. 1, 2024778,595,514A 76,302,081A Issued 15,876,425A (4,304,574)Repurchasedâ€”A 8,861,638A Balance at Dec 31, 2024784,471,939A 80,859,145A 1.Shares issued to employees and non-employee directors under the Company's equity compensation and defined contribution plans.111Table of ContentsAccumulated Other Comprehensive Loss202420232022In millionsUnrealized Gains (Losses) on InvestmentsBeginning balance\$(253)\$(253)\$59A Unrealized gains (losses) on investments39A (6)(326)Tax (expense) benefit(17)54A 13A Net unrealized gains (losses) on investments22A 48A (313)(Gains) losses reclassified from AOCL to net income (1)(5)(6)32A Tax expense (benefit) 23A 15A (1)Net (gains) losses reclassified from AOCL to net income(12) (48)1A Other comprehensive income (loss), net of tax10A â€”A (312)Ending balance(243)\$(253)\$(253)Cumulative Translation AdjustmentBeginning balance(1,891)\$(1,934)\$(1,355)(Gains) (losses) on foreign currency translation(150)57A (557)A Tax (expense) benefit(2)â€”A 24A Net gains (losses) on foreign currency translation(152)57A (533)(Gains) losses reclassified from AOCL to net income 3(20)(14)(46)Other comprehensive income (loss), net of tax(172)43A (579)Ending balance(2,063)\$(1,891)\$(1,934)Pension and Other Postretirement BenefitsBeginning balance\$(5,486)\$(4,877)\$(7,334)(Gains) (losses) arising during the period(371)(1,454)2,611A Tax (expense) benefit77A 349A (630)Net gains (losses) arising during the period(294) (1,105)1,981A Amortization of net loss and prior service credits reclassified from AOCL to net income 476A 648A 622A Tax expense (benefit) 2(16)(152)(146)Net loss and prior service credits reclassified from AOCL to net income60A 496A 476A Other comprehensive income (loss), net of tax(234)(609)2,457A Ending balance\$(5,720)\$(5,486)\$(4,877)Derivative InstrumentsBeginning balance\$(51)\$(75)\$(347)(Gains) (losses) on derivative instruments(65)(201)638A Tax (expense) benefit22A 30A (87)Net gains (losses) on derivative instruments(43)(171)551A (Gains) losses reclassified from AOCL to net income 514A 250A (313)Tax expense (benefit) 2(4)(55)34A Net (gains) losses reclassified from AOCL to net income10A 195A (279)Other comprehensive income (loss), net of tax(33)24A 272A Ending balance(84)\$(51)\$(75)Total AOCL ending balance(8,110)\$(7,681)\$(7,139)1.Reclassified to "Net sales" and "Sundry income (expense) - net."2.Reclassified to "Provision (credit) for income taxes."3.Reclassified to "Sundry income (expense) - net."4.These AOCL components are included in the computation of net periodic benefit cost of the Company's defined benefit pension and other postretirement benefit plans. See Note 19 for additional information.5.Reclassified to "Cost of sales," "Sundry income (expense) - net" and "Interest expense and amortization of debt discount."112Table of ContentsNOTE 18 â€” NONCONTROLLING INTERESTSOwnership interests in the Company's subsidiaries held by parties other than the Company are presented separately from the Company's equity in the consolidated balance sheets as "Noncontrolling interests." The amount of consolidated net income attributable to the Company and the noncontrolling interests are both presented on the face of the consolidated statements of income. The following table summarizes the activity for equity attributable to noncontrolling interests for the years ended December31, 2024, 2023 and 2022:Noncontrolling InterestsIn millions202420232022Balance at Jan 1\$501A \$529A \$574A Net income attributable to noncontrolling interests 185A 71A 58A Distributions to noncontrolling interests 2(69)(81)(76)Cumulative translation adjustments(20)(19)(28)Other(1)(1)1A Balance at Dec 31\$496A \$501A \$529A 1.2022 includes the portion of asset related charges attributable to noncontrolling interests related to a joint venture in Russia. See Note 5 for additional information. 2.Distributions to noncontrolling interests are net of \$8A million in 2024 (\$8A million in 2023 and \$7A million in 2022) in dividends paid to a joint venture, which were reclassified to "Equity in earnings (losses) of nonconsolidated affiliates" in the consolidated statements of income.On December 8, 2024, TDCC entered into a sale and purchase agreement with InfraPark Holdings, LLC ("InfraPark"), a subsidiary of a fund managed by Macquarie Asset Management, whereby TDCC will sell 40A percent of the membership interests in its wholly owned subsidiary Dow InfraCo, LLC in exchange for cash proceeds of approximately \$2.4 billion (the "Transaction"). Under the terms of the sale and purchase agreement, InfraPark has the option to purchase up to an additional 9A percent of Dow InfraCo, LLC's membership interests in exchange for additional cash proceeds of up to \$600 million within six months of the closing date of the Transaction. The Company is targeting to close the Transaction in mid-2025, subject to regulatory approval and other closing conditions. Upon closing the Transaction, InfraPark's ownership is expected to be accounted for as a noncontrolling interest in Dow InfraCo, LLC. Dow InfraCo, LLC and its subsidiaries operate certain non-product producing energy, environmental, pipeline and infrastructure assets located at five of the Company's manufacturing sites in the U.S.A Gulf Coast.NOTE 19 â€” PENSION PLANS AND OTHER POSTRETIREMENT BENEFITSDefined Benefit Pension PlansThe Company has both funded and unfunded defined benefit pension plans in the United States and a number of other countries. The U.S. tax-qualified plans administered by the parent company are the largest plans. In 2021, the Company announced changes to the design of its U.S. tax-qualified and non-qualified pension plans (collectively, the "U.S. Plans"), which covered substantially all U.S. employees. As a result, effective December 31, 2023, the Company froze the pensionable compensation and credited service amounts used to calculate pension benefits for substantially all employees who participated in the U.S. Plans.Separately, in the fourth quarter of 2023, certain Company pension plans in the United States and Canada purchased or converted to nonparticipating group annuity contracts from certain insurance companies, irrevocably transferring approximately \$1,681A million of benefit obligations and \$1,617A million of related plan assets to the insurers. These transactions did not require any cash funding from the Company and did not impact the pension benefits of participants. As a result of these transactions, the Company recognized pretax, non-cash settlement charges of \$642A million in 2023, primarily related to the accelerated recognition of a portion of the accumulated actuarial losses of the plans, recorded in â€œSundry income (expense) â€” netâ€ in the consolidated statements of income and related to Corporate. In the second quarter of 2024, the Company initiated the termination of certain U.S. tax-qualified pension plans, which include the tax-qualified benefit obligations for substantially all employees hired after January1, 2008. These employees earned benefits based on a set percentage of annual pay, plus interest. As part of the plan termination process, the Company will offer participants of these plans annuity or lump sum distribution options. Final asset distributions are expected to be paid from plan assets in the fourth quarter of 2025.113Table of ContentsThe Company's funding policy is to contribute to the plans when pension laws and/or economics either require or encourage funding. Total global pension contributions were \$121A million in 2024, which includes contributions necessary to fund benefit payments for the Company's unfunded pension plans. Additionally, in the second quarter of 2024, the Company received a pension plan reversion of approximately \$70A million (approximately \$90A million in the second quarter of 2023) for a portion of the excess funding of one of its plans in Europe, included in "Other assets and liabilities, net" in the consolidated statements of cash flows. The Company expects to contribute approximately \$175A million to its pension plans in 2025.The weighted-average assumptions used to determine pension plan obligations and net periodic benefit cost for all plans are summarized in the table below:Weighted-Average Assumptions for All Pension Plans Benefit ObligationsA at Dec 31Net Periodic Benefit Cost for the Year EndedA 20242023202420232022Discount rate5.13A %4.73A %4.73A %5.26A %6.257A %Interest crediting rate for applicable benefits3.81A %3.99A %3.99A %4.19A %6.357A %Rate of compensation increase3.40A %3.80A %3.80A %4.05A %3.94A %Expected return on plan assets6.42A %6.62A %6.68A % The weighted-average assumptions used to determine pension plan obligations and net periodic benefit cost for U.S. plans are summarized in the table below:Weighted-Average Assumptions for U.S. Pension PlansBenefit ObligationsA at Dec 31Net Periodic Benefit Cost for the Year Ended20242023202420232022Discount rate5.74A %5.30A %5.30A %5.76A %6.30A %Interest crediting rate for applicable benefits3.54A %4.50A %4.50A %4.50A %4.50A %Rate of compensation increase 1â€”A %4.25A %4.25A %4.25A %4.25A %Expected return on plan assets7.07A %7.46A %7.95A %1.The rate of compensation increase assumption is not relevant for the U.S. Plans at December31, 2024, due to the freezing of plan benefits.Other Postretirement Benefit PlansThe Company provides certain health care and life insurance benefits to retired employees and survivors. The Companyâ€”s plans outside of the United States are not significant; therefore, this discussion relates to the U.S. plans only. The plans provide health care benefits, including hospital, physiciansâ€” services, drug and major medical expense coverage, and life insurance benefits. In general, for employees hired before January1, 1993, the plans provide benefits supplemental to Medicare when retirees are eligible for these benefits. The Company and the retiree share the cost of these benefits, with the Company portion increasing as the retiree has increased years of credited service, although there is a cap on the Company portion. The Company has the ability to change these benefits at any time. Employees hired after January1, 2008, are not covered under the plans.The Company funds most of the cost of these health care and life insurance benefits as incurred. In 2024, the Company did not make any contributions to its other postretirement benefit plan trusts. The trusts did not hold assets at December31, 2024. The Company does not expect to contribute assets to its other postretirement benefit plan trusts in 2025.114Table of ContentsThe weighted-average assumptions used to determine other postretirement benefit plan obligations and net periodic benefit cost for the U.S. plans are provided below:Weighted-Average Assumptions for U.S. Other Postretirement Benefits PlansBenefit ObligationsA at Dec 31Net Periodic Benefit Cost for the Year Ended20242023202420232022Discount rate5.66A %5.23A %5.23A %5.57A %2.85A %Health care cost trend rate assumed for next year 7.00A %6.61A %6.61A %6.79A %6.50A %Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate)5.00A %5.00A %5.00A %5.00A %Year that the rate reaches the ultimate health care cost trend rate20332033203320332032AssumptionsThe Company determines the expected long-term rate of return on plan assets by performing a detailed analysis of key economic and market factors driving historical returns for each asset class and formulating a projected return based on factors in the current environment. Factors considered include, but are not limited to, inflation, real economic growth, interest rate yield, interest rate spreads and other valuation measures and market metrics. The expected long-term rate of return for each asset class is then weighted based on the strategic asset allocation approved by the governing body for each plan. The Companyâ€”s historical experience with the pension fund asset performance is also considered. The Company uses the spot rate approach to determine the discount rate utilized to measure the service cost and interest cost components of net periodic pension and other postretirement benefit costs for the United States and other selected countries, as applicable. Under the spot rate approach, the Company calculates service cost and interest cost by applying individual spot rates from the Willis Towers Watson RATE.Link yield curve (based on high-quality corporate bond yields) for each selected country to the separate expected cash flow components of service cost and interest cost. Service cost and interest cost for all other plans are determined on the basis of the single equivalent discount rates derived in determining those plan obligations.The discount rates utilized to measure the pension and other postretirement obligations of the U.S. plans are based on the yield on high-quality corporate fixed income investments at the measurement date. Future expected actuarially determined cash flows for the Companyâ€”s U.S. plans are individually discounted at the spot rates under the Willis Towers Watson U.S. RATE.LinkA 60-90 corporate yield curve (based on 60th to 90th percentile high-quality corporate bond yields) to arrive at the planâ€”s obligations as of the measurement date. The Companyâ€”s mortality assumption used for the U.S. plans is a benefit-weighted version of the Society of Actuariesâ€” RP-2014 base table with future rates of mortality improvement based on a modified version of the assumptions used in the Social Security Administrationâ€”s 2021 trustees report.115Table of ContentsSummarized information on the Company's pension and other postretirement benefit plans is as follows:Change in Projected Benefit Obligations, Plan Assets and Funded Status of All Significant PlansDefined Benefit Pension PlansOther Postretirement Benefit PlansIn millions2024202320242023Change in projected benefit obligations:Benefit obligations at beginning of year\$22,467A \$22,861A \$914A \$893A Service cost57A 272A 3A 4A Interest cost1,005A 1,110A 44A 45A Plan participants' contributions16A 9A â€”A â€”A Actuarial changes in assumptions and experience(877)1,086A (56)65A Benefits paid(1,237)(1,385)(88)(94)Plan amendmentsâ€”A 6A â€”A â€”A 4A Other8A 6A â€”A â€”A Effect of foreign exchange

rates(360)279Â (5)1Â Settlements/curtailments/termination benefits 1(69)(1,777)â€“(Â (1)Benefit obligations at end of year\$21,010Â \$22,467Â \$812Â \$914Â Change in plan assets:Fair value of plan assets at beginning of year\$19,634Â \$21,231Â \$â€“(Â \$â€“(Â Actual return on plan assets 9Â 1,228Â â€“(Â \$â€“(Â Employer contributions121Â 142Â â€“(Â \$â€“(Â Plan participants' contributions16Â 9Â â€“(Â \$â€“(Â Benefits paid(1,237)(1,385)â€“(Â \$â€“(Â Settlements 2(34)(1,777)â€“(Â \$â€“(Â Other 3(56)(73)â€“(Â \$â€“(Â Effect of foreign exchange rates(284)259Â â€“(Â \$â€“(Â Fair value of plan assets at end of years18,169Â \$19,634Â \$â€“(Â \$â€“(Â Funded status:U.S. plans with plan assets(1,360)\$(1,192)\$â€“(Â \$â€“(Â Non-U.S. plans with plan assets(888) (1,017)â€“(Â \$â€“(Â All other plans(593)(624)(812)(914)Funded status at end of years(2,841)\$(2,833)\$(12)\$(914)Amounts recognized in the consolidated balance sheets at Dec 31:Deferred charges and other assets\$757Â \$889Â \$â€“(Â \$â€“(Â Accrued and other current liabilities(73)(67)(77)(86)Pension and other postretirement benefits - noncurrent(3,525)(3,655)(735)(828)Net amount recognized\$(2,841)\$(2,833)\$(812)\$(914)Pretax amounts recognized in accumulated other comprehensive loss at DecÂ 31:Net loss (gain)\$7,996Â \$7,709Â \$(417)\$(402)Prior service credit(44)(84)â€“(Â \$â€“(Â Pretax balance in accumulated other comprehensive loss at end of year\$7,952Â \$7,625Â \$(417)\$(402)1. The 2024 impact primarily relates to the curtailment, special termination benefits and settlement of certain pension benefit obligations of a European plan resulting from the 2023 Restructuring Program, and the settlement and curtailment impacts of certain pension benefit obligations in Canada, China and Europe. The 2023 impact primarily relates to the transfer of certain pension benefit obligations in the United States and Canada through the purchase of or conversion to annuity contracts from insurance companies, triggering settlement accounting. 2. The 2024 impact primarily relates to the settlement of certain pension benefit obligations of a European plan resulting from the 2023 Restructuring Program and settlement of certain pension benefit obligations in Canada. The 2023 impact primarily relates to the purchase of annuity contracts associated with the transfer of certain pension benefit obligations to insurance companies, triggering settlement accounting.3. The 2024 and 2023 impacts primarily relate to reversions of pension plan funds for a portion of the excess funding of one of its plans in Europe. A significant component of the overall decrease in the Company's benefit obligation for the year ended DecemberÂ 31, 2024, was due to benefits paid and the change in weighted-average discount rates, which increased from 4.73 percent at DecemberÂ 31, 2023, to 5.13 percent at DecemberÂ 31, 2024. A significant component of the overall decrease in the Company's benefit obligation for the year ended DecemberÂ 31, 2023, was due to the irrevocable transfer of certain benefit obligations to third-party insurance companies, partially offset by the change in weighted-average discount rates, which decreased from 5.18 percent at DecemberÂ 31, 2022, to 4.73 percent at DecemberÂ 31, 2023.116Table of ContentsThe accumulated benefit obligation for all significant pension plans was \$20.9Â billion and \$22.3Â billion at DecemberÂ 31, 2024 and 2023, respectively. Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets at DecÂ 31 20242023In millionsAccumulated benefit obligations\$17,455Â \$18,612Â Fair value of plan assets\$13,905Â \$14,962Â Pension Plans with Projected Benefit Obligations in Excess of Plan Assets at Dec 3120242023In millionsProjected benefit obligations\$17,502Â \$18,783Â Fair value of plan assets\$13,905Â \$15,060Â Net Periodic Benefit Cost (Credit) for All Significant Plans for the Year Ended DecÂ 31Defined Benefit Pension PlansOther Postretirement Benefit PlansIn millions2024202320222021202022Net Periodic Benefit Costs:Service cost\$57Â \$272Â \$392Â \$3Â \$4Â \$6Â Interest cost1,005Â 1,110Â 680Â 44Â 45Â 26Â Expected return on plan assets(1,380)(1,539)(1,686)â€“(Â \$â€“(Â \$â€“(Â Amortization of prior service credit(14)(26)(21)â€“(Â \$â€“(Â \$â€“(Â Amortization of unrecognized (gain) loss141Â 89Â 658Â (41)(57)(15)Curtailment/settlement/other 1(10)642Â â€“(Â \$â€“(Â \$â€“(Â \$â€“(Â Net periodic benefit cost (credit)\$(201)\$548Â \$23Â \$6Â \$(8)17Â Changes in plan assets and benefit obligations recognized in other comprehensive (income) loss:Net (gain) loss\$444Â \$1,395Â \$(2,231)\$(56)\$64Â \$(317)Prior service credit (credit)â€“(Â \$â€“(Â 6Â (25)â€“(Â \$â€“(Â \$â€“(Â Amortization of prior service credit14Â 26Â 21Â â€“(Â \$â€“(Â \$â€“(Â \$â€“(Â Amortization of unrecognized gain (loss)(141)(89)(68)41Â 57Â 15Â Curtailment and settlement gain (loss) 110Â (642)â€“(Â \$â€“(Â \$â€“(Â \$â€“(Â \$â€“(Â Total recognized in other comprehensive (income) loss\$327Â \$696Â \$(2,893)\$(15)121Â \$(302)Total recognized in net periodic benefit cost and other comprehensive (income) loss\$126Â \$1,244Â \$(2,870)\$(9)113Â \$(285)1. The 2024 impact primarily relates to the settlement of certain plan obligations of a European plan resulting from the 2023 Restructuring Program and curtailments and settlement of certain pension benefit obligations in Canada, China and Europe. The 2023 impact relates to the settlement of certain pension benefit obligations in the United States and Canada through the purchase of or conversion to annuity contracts from insurance companies.Except for curtailment, special termination benefits, and settlement costs related to the 2023 Restructuring Program, which are included in â€“(Restructuring and asset related charges â€“(netâ€“(in the consolidated statements of income, non-service cost components of net periodic benefit cost are included in "Sundry income (expense) - net" in the consolidated statements of income. See NotesÂ 5 and 6 for additional information.117Table of ContentsEstimated Future Benefit PaymentsThe estimated future benefit payments, reflecting expected future service, as appropriate, are presented in the following table:Estimated Future Benefit Payments at Dec 31, 2024Defined Benefit Pension PlansOther Postretirement Benefit PlansIn millions20251\$1,943Â \$79Â 20261,357Â 76Â 20271,372Â 75Â 20281,398Â 73Â 20291,404Â 71Â 2030-20347,032Â 313Â Totals14,506Â \$687Â 1. Includes benefit payments related to the planned termination of certain U.S. tax qualified pension plans.Plan AssetsPlan assets consist primarily of equity and fixed income securities of United States and foreign issuers, and include alternative investments, such as real estate, private equity and absolute return strategies. Plan assets totaled \$18.2Â billion at DecemberÂ 31, 2024 and \$19.6Â billion at DecemberÂ 31, 2023 and included no directly held common stock of Dow Inc.The Company's investment strategy for plan assets is to manage the assets in relation to the liability in order to pay retirement benefits to plan participants over the life of the plans. This is accomplished by identifying and managing the exposure to various market risks, diversifying investments across various asset classes and earning an acceptable long-term rate of return consistent with an acceptable amount of risk, while considering the liquidity needs of the plans.The plans are permitted to use derivative instruments for investment purposes, as well as for hedging the underlying asset and liability exposure and rebalancing the asset allocation. The plans use value-at-risk, stress testing, scenario analysis and Monte Carlo simulations to monitor and manage both the risk within the portfolios and the surplus risk of the plans.Equity securities primarily include investments in large- and small-cap companies located in both developed and emerging markets around the world. Fixed income securities include investment and non-investment grade corporate bonds of companies diversified across industries, U.S. treasuries, non-U.S. developed market securities, U.S. agency mortgage-backed securities, emerging market securities and fixed income related funds. Alternative investments primarily include investments in real estate, private equity and absolute return strategies. Other significant investment types include various insurance contracts and interest rate, equity, commodity and foreign exchange derivative investments and hedges.The Company mitigates the credit risk of investments by establishing guidelines with investment managers that limit investment in any single issue or issuer to an amount that is not material to the portfolio being managed. These guidelines are monitored for compliance both by the Company and external managers. Credit risk related to derivative activity is mitigated by utilizing multiple counterparties, collateral support agreements and centralized clearing, where appropriate. A short-term investment money market fund is utilized as the sweep vehicle for the U.S. plans, which from time to time can represent a significant investment.118Table of ContentsThe weighted-average target allocation for plan assets of the Company's pension plans is summarized as follows:Target Allocation for Plan Assets at Dec 31, 2024Target AllocationAsset CategoryEquity securities20Â %Fixed income securities49Â Alternative investments26Â Other investments5Â Total 100Â %Fair value calculations may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.For pension plan assets classified as LevelÂ 1 measurements (measured using quoted prices in active markets), total fair value is either the price of the most recent trade at the time of the market close or the official close price, as defined by the exchange on which the asset is most actively traded on the last trading day of the period, multiplied by the number of units held without consideration of transaction costs.For pension plan assets classified as LevelÂ 2 measurements, where the security is frequently traded in less active markets, fair value is based on the closing price at the end of the period; where the security is less frequently traded, fair value is based on the price a dealer would pay for the security or similar securities, adjusted for any terms specific to that asset or liability. Market inputs are obtained from well-established and recognized vendors of market data and subjected to tolerance and quality checks. For derivative assets and liabilities, standard industry models are used to calculate the fair value of the various financial instruments based on significant observable market inputs, such as foreign exchange rates, commodity prices, swap rates, interest rates and implied volatilities obtained from various market sources. For other pension plan assets for which observable inputs are used, fair value is derived through the use of fair value models, such as a discounted cash flow model or other standard pricing models.For pension plan assets classified as LevelÂ 3 measurements, total fair value is based on significant unobservable inputs including assumptions where there is little, if any, market activity for the investment.Certain pension plan assets are held in funds where fair value is based on an estimated net asset value per share (or its equivalent) as of the most recently available fund financial statements which are received on a monthly or quarterly basis. These valuations are reviewed for reasonableness based on applicable sector, benchmark and company performance. Adjustments to valuations are made where appropriate to arrive at an estimated net asset value per share at the measurement date. These funds are not classified within the fair value hierarchy.119Table of ContentsThe following table summarizes the bases used to measure the Companyâ€™s pension plan assets at fair value for the years ended DecemberÂ 31, 2024 and 2023:Basis of Fair Value MeasurementsDec 31, 2024Dec 31, 2023In millionsTotalLevel 1Level 2Level 3TotalLevel 1Level 2Level 3Cash and cash equivalents1,319Â \$1,087Â \$232Â \$â€“(Â \$1,050Â \$987Â \$63Â \$â€“(Â Equity securities:U.S. equity securities1,474Â \$1,466Â \$7Â \$1Â \$1,443Â \$1,431Â \$11Â \$1Â Non - U.S. equity securities1,620Â 1,488Â 127Â \$1,720Â 1,584Â 132Â \$1,740Â Total equity securities3,094Â \$2,954Â \$134Â \$6Â \$3,163Â \$3,015Â \$143Â \$5Â Fixed income securities:Debt - government-issued3,805Â \$â€“(Â \$3,805Â \$â€“(Â \$4,665Â \$47Â \$4,618Â \$â€“(Â Debt - corporate-issued3,189Â 308Â 2,881Â â€“(Â \$4,277Â 584Â 3,692Â \$1Â Debt - asset-backed42Â â€“(Â 42Â â€“(Â 43Â â€“(Â 43Â â€“(Â Total fixed income securities\$7,036Â \$308Â \$6,728Â \$â€“(Â \$8,985Â \$631Â \$8,353Â \$1Â Alternative investments:Private markets15Â \$â€“(Â \$15Â \$1Â \$1Â \$â€“(Â \$â€“(Â \$1Â Real estate19Â 19Â â€“(Â \$â€“(Â 21Â 21Â â€“(Â \$â€“(Â \$â€“(Â Derivatives - asset position242Â 5Â 237Â â€“(Â 190Â 1Â 189Â â€“(Â Derivatives - liability position(423)(5)(418)â€“(Â (223)â€“(Â (223)â€“(Â Total alternative investments\$(161)\$19Â \$(181)\$1Â \$(11)\$22Â \$(34)\$1Â Other investments\$1,180Â \$â€“(Â \$1,180Â \$â€“(Â \$609Â \$3Â \$606Â \$â€“(Â Subtotals12,468Â \$4,368Â \$8,093Â \$7Â \$13,796Â \$4,658Â \$9,131Â \$7Â Investments measured at net asset value:Hedge funds839Â \$820Â Private markets3,556Â 3,350Â Real estate1,423Â 1,741Â Total investments measured at net asset values\$5,818Â \$5,911Â Items to reconcile to fair value of plan assets:Pension trust receivables 181Â \$1Â \$1Â \$42Â \$1Â A Pension trust payables 2(198)Â \$1Â (115)Â \$1Â A Total\$18,169Â \$1Â \$1Â \$19,634Â \$1Â \$1.Primarily receivables for investment securities sold.2.Primarily payables for investment securities purchased.120Table of ContentsThe following table summarizes the changes in the fair value of LevelÂ 3 pension plan assets for the years ended DecemberÂ 31, 2024 and 2023:Fair Value Measurement of Level 3 Pension Plan AssetsEquity SecuritiesFixed Income SecuritiesAlternative InvestmentsTotalIn millionsBalance at Jan 1, 2023\$6Â \$1Â \$5Â \$12Â Actual return on assets:Relating to assets held at Dec 31, 20231Â \$1Â (4)(3)Purchases, sales and settlements, net(2)â€“(Â \$â€“(Â (2)Balance at Dec 31, 2023\$5Â \$1Â \$1Â \$7Â Actual return on assets:Relating to assets held at Dec 31, 2024(1)â€“(Â \$â€“(Â (1)Purchases, sales and settlements, net(1)â€“(Â \$â€“(Â (1)Transfers into Level 3, net3Â (1)â€“(Â 2Â Balance at Dec 31, 2024\$6Â \$â€“(Â \$1Â \$7Â Defined Contribution PlansU.S. employees may participate in defined contribution plans by contributing a portion of their compensation, which is partially matched by the Company. In addition, beginning on January 1, 2024, all eligible U.S. employees also received an automatic non-elective contribution of 4Â percent of eligible compensation to their respective defined contribution plans. Defined contribution plans also cover employees in some subsidiaries in other countries, including Brazil, The Netherlands, Canada, Korea, Spain, Switzerland and the United Kingdom. Expense recognized for all defined contribution plans was \$312Â million in 2024, \$214Â million in 2023 and \$150Â million in 2022.NOTE 20 â€“(STOCK-BASED COMPENSATIONThe Company grants stock-based compensation to employees and non-employee directors under stock incentive plans, in the form of stock options, stock appreciation rights, PSUs and RSUs. The Company also provides stock-based compensation in the form of the Employee Stock Purchase Plan, which grants eligible employees the right to purchase shares of the Company's common stock at a discounted price. The total stock-based compensation expense included in the consolidated statements of income was \$159Â million, \$212 million and \$211 million in 2024, 2023 and 2022, respectively. The income tax benefits related to stock-based compensation arrangements were \$35 million, \$47 million and \$47 million in 2024, 2023 and 2022, respectively.Accounting for Stock-Based CompensationThe Company grants stock-based compensation awards that vest over a specified period or upon employees meeting certain performance and/or retirement eligibility criteria. The fair value of equity instruments issued to employees is measured on the grant date. The fair value of liability instruments (granted to executive employees subject to stock ownership requirements, that provide the recipient the option to elect to receive a cash payment equal to the value of the stock award on the date of delivery) is measured at the end of each quarter. The fair value of equity and liability instruments is expensed over the vesting period or, in the case of retirement, from the grant date to the date on which retirement eligibility provisions have been met and additional service is no longer required. The Company estimates expected forfeitures based on historical activity.The Company uses the Black-Scholes option valuation model to estimate the fair value of stock options. The weighted-average assumptions used to calculate total stock-based compensation are included in the following table:Weighted-Average Assumptions202420232022Dividend yield5.08Â %4.74Â %4.59Â %Expected volatility29.70Â %30.30Â %30.20Â %Risk-free interest rate4.24Â %3.83Â %2.00Â %Expected life of stock options granted during period (years)6.006.006.25121Table of ContentsThe dividend yield assumption was equal to the dividend yield on the grant date, which reflected the Company's quarterly dividend payments of \$0.70 per share in 2024, 2023 and 2022 on Dow Inc. common stock. The expected volatility assumptions for the 2024, 2023 and 2022 stock options were based on an equal weighting of the historical daily volatility for the expected term of the awards and current implied volatility from exchange-traded options. The expected volatility assumption for the market portion of the 2024, 2023 and 2022 PSU awards were based on historical daily volatility for the term of the award. The risk-free interest rate was based on the U.S.Â Treasury strip rates over the expected life of the 2024, 2023 and 2022 options. The expected life of stock options granted was based on an analysis of historical exercise patterns.Stock Incentive PlanThe Company has historically granted equity awards under various plans (the "Prior Plans"). On February 9, 2012, the TDCC Board of Directors authorized The Dow Chemical Company 2012 Stock Incentive Plan (the "2012 Plan"), which was approved by stockholders at TDCC's annual meeting on May 10, 2012 ("2012 Plan Effective Date"), and became effective on that date. On February 13, 2014, the TDCC Board of Directors adopted The Dow Chemical Company Amended and Restated 2012 Stock Incentive Plan (the "2012 Restated Plan"). The 2012 Restated Plan was approved by stockholders at TDCC's annual meeting on May 15, 2014, and became effective on that date. The Prior Plans were superseded by the 2012 Plan and the 2012 Restated Plan (collectively, the "2012 Plan"). Under the 2012 Plan, the Company granted options, RSUs, PSUs, restricted stock, stock appreciation rights and stock units to employees and non-employee directors, subject to an aggregate limit and annual individual limits. The terms of the grants were fixed at the grant date. TDCC's stock-based compensation programs were assumed by DowDuPont and continued in place with the ability to grant and issue DowDuPont common stock until separation.On April 1, 2019 ("Original Effective Date"), in connection with the separation, the Company adopted the 2019 Stock Incentive Plan (the "2019 Plan"). On February 11, 2021, the Board approved the first amendment, which was approved by the Company's stockholders at the 2021 Annual Meeting of Stockholders held on April 15, 2021. Under the 2019 Plan, as amended in 2021, the Company may grant stock options, RSUs, PSUs, stock appreciation rights and stock units to employees and non-employee directors until the tenth anniversary of the Original Effective Date, subject to an aggregate limit and annual individual limits. The terms of the grants are fixed at the grant date. At DecemberÂ 31, 2024, there were approximately 36 million shares of common stock available for grant under the 2019 Plan.Stock OptionsThe Company grants stock options to certain employees, subject to certain annual and individual limits, with terms of the grants fixed at the grant date. The exercise price of each stock option equals the market price of the common stock on the grant date. Options vest from one year to three years and have a maximum term of ten years. The following table summarizes stock option activity for 2024:Stock Options 2024Shares in thousandsSharesExercise Price 1Outstanding at Jan 1, 202413,303Â \$56.79Â Granted1,308Â \$55.17Â Exercised(1,171)\$48.38Â Forfeited/Expired(70)\$59.75Â Outstanding at Dec 31, 202413,370Â \$57.35Â Remaining contractual life in years4.55Aggregate intrinsic value in millions\$â€“(Â \$ Exercisable at Dec 31, 20240,984Â \$57.37Â Remaining contractual life in years3.70Aggregate intrinsic value in millions\$â€“(Â 1. Weighted-average per share.122Table of ContentsAdditional Information about Stock OptionsIn millions, except per share amounts202420232022Weighted-average fair value per share of options granted10.94Â \$12.13Â \$11.08Â Total compensation expense for stock option plans13Â \$13Â \$13Â Related tax benefits3Â \$3Â \$3Â Total amount of cash received from the exercise of options\$53Â \$77Â \$109Â Total intrinsic value of options exercised 189Â \$40Â \$73Â Related tax benefits2Â \$9Â \$16Â 1.Difference between the market price at exercise and the price paid by the employee to exercise the options.Total unrecognized compensation cost related to unvested stock option awards of \$4Â million at DecemberÂ 31, 2024, is expected to be recognized over a weighted-average period of 1.54 years.Restricted Stock UnitsThe Company grants RSUs to certain employees and non-employee directors. The grants vest after a designated period of time, one

three years for employees and two years for non-employee directors. The following table shows changes in nonvested RSUs: PSU Awards2024Shares in thousandsShareGrantA DateFair ValueA1Nonvested at Jan 1, 2024,3,858A \$57.87A 2024,1,045A \$55.14A Vested(1,679)A \$56.86A Canceled(158)A \$52.60A Nonvested at Dec 31, 2024,1,254A \$57.09A 1.Weighted-average per share. Additional Information about RSUsIn millions, except per share amounts202420232022Weighted-average fair value per share of RSUs granted\$55.14A \$58.39A \$58.60A Total fair value of RSUs vested1866A \$117A 102A Related tax benefits19A \$26A 232A Total compensation expense for RSU awards110A \$103A 99A Related tax benefits24A \$23A \$22A 1.Includes the fair value of shares vested in prior years and delivered in the reporting year.Total unrecognized compensation cost related to RSU awards of \$90A million at DecemberA 31, 2024 is expected to be recognized over a weighted-average period of 1.75 years. At DecemberA 31, 2024, approximately 1.8A million RSUs with a grant date weighted-average fair value per share of \$57.81 had previously vested, but were not issued. These shares are scheduled to be issued to employees within six months to three years or to non-employee directors upon retirement. Performance Stock UnitsThe Company grants PSUs to certain employees. The grants vest when the Company attains specified performance targets, such as return on capital, cumulative cash from operations, environmental, social and governance metrics, and relative total shareholder return, over a predetermined period, generally one year to three years. Performance and payouts are determined independently for each metric. Compensation expense related to PSU awards is recognized over the lesser of the service or performance period. Changes in the fair value of liability instruments are recognized as compensation expense each quarter.123Table of ContentsThe following table shows the PSU awards granted:PSUA AwardsTargetSharesGranted 1GrantA DateFairValueA 2Shares in thousandsYearPerformance Period2024Various 311A \$51.93A 2024Jan 1, 2024 - Dec 31, 20261,366A \$58.43A 2023Dec 18, 2023 A Dec 18, 2026 313A \$54.25A 2023Jan 1, 2023 A Dec 31, 20251,233A \$64.04A 2022Jan 1, 2022 A Dec 31, 20241,157A \$65.83A 1.At the end of the performance period, the actual number of shares issued can range from zero to 200 percent of target shares granted for the Jan 1 - Dec 31, 2024, 2023 and 2022 awards, and zero to 100 percent of target shares granted for the Dec 18, 2023 - Dec 18, 2026 and various 2024 awards.2.Weighted-average per share.3.PSU awards granted with a three-year performance period and vest based on completion of a Company initiative.The following table shows changes in nonvested PSUs:PSUs2024Shares in thousandsShareGrantA DateFairValue A1Nonvested at Jan 1, 2024,4,25A \$63.76A 2024,1,377A \$58.38A Vested 2(1,140)A \$55.42A Canceled(43)A \$52.02A Nonvested at Dec 31, 2024,6,19A \$62.44A 1.Weighted-average per share.2.1,140,477 granted shares were issued at 200 percent.Additional Information about PSUsA In millions, except share amounts202420232022Total fair value of PSUs vested and delivered15127A \$77A 51A Related tax benefit\$28A \$17A \$11A Total compensation expense for PSU awards \$9A \$67A \$70A Related tax benefits\$2A \$15A \$16A Shares of PSUs settled in cash (in thousands) 2398A 369A 162A Total cash paid to settle PSUs \$344A \$21A \$10A 1.Includes the fair value of shares vested in prior years and delivered at 200 percent in the reporting year.2.PSU awards vested in prior years and delivered in the reporting year at 200 percent.3.Cash paid to certain executive employees for PSU awards vested in prior periods and delivered in the reporting year, equal to the value of the stock award on the date of delivery.Total unrecognized compensation cost related to PSU awards of \$27A million at DecemberA 31, 2024, is expected to be recognized over a weighted-average period of 1.69 years.Employee Stock Purchase PlanThe Board unanimously approved the Dow Inc. 2021 Employee Stock Purchase Plan (the "2021 ESPP"), which was approved by the Company's stockholders at the 2021 Annual Meeting of Stockholders held on April 15, 2021. Under the 2024 ESPP offering, most employees were eligible to purchase shares of common stock of Dow Inc. valued at up to 10 percent of their annual total base salary or wages. The number of shares purchased was determined using the amount contributed by the employee divided by the plan price. The plan price of the stock was equal to 85A percent of the fair market value (closing price) of the common stock at April 1, 2024 (beginning) or October 4, 2024 (ending) of the offering period, whichever was lower.124Table of ContentsIn 2024, employees subscribed to the right to purchase approximately 2.4A million shares at a weighted-average price of \$47.04 per share. The plan price was fixed upon the close of the offering period. The shares were delivered to employees in the fourth quarter of 2024.In 2023, employees subscribed to the right to purchase approximately 2.6 million shares at a weighted-average price of \$42.27 per share. The plan price was fixed upon the close of the offering period. The shares were delivered to employees in the fourth quarter of 2023.In 2022, employees subscribed to the right to purchase approximately 2.7 million shares at a weighted-average price of \$37.75 per share. The plan price was fixed upon the close of the offering period. The shares were delivered to employees in the fourth quarter of 2022.Additional Information about Employee Stock Purchase PlanIn millions, except per share amounts202420232022Weighted-average fair value per share of purchase rights granted\$11.71A \$11.75A \$14.28A Total compensation expense for ESPP\$27A \$29A \$29A Related tax benefits\$6A \$6A \$7A Total amount of cash received from the exercise of purchase rights\$113A \$111A \$103A Total intrinsic value of purchase rights exercised \$20A \$20A \$18A Related tax benefits\$4A \$4A \$4A 1.Difference between the market price at exercise and the price paid by the employee to exercise the purchase rights.NOTE 21 A FINANCIAL INSTRUMENTSRefer to Note 22 for a summary of the fair value of financial instruments at DecemberA 31, 2024 and 2023.Debt SecuritiesThe CompanyA s investments in debt securities are primarily classified as available-for-sale. The following table provides the investing results from available-for-sale securities for the years ended DecemberA 31, 2024, 2023 and 2022. Investing ResultsIn millions202420232022Proceeds from sales of available-for-sale securities1,821A \$985A \$543A Gross realized gains\$36A \$89A \$43A Gross realized losses\$21A \$26A \$45A The following table summarizes the contractual maturities of the CompanyA s investments in debt securities:Contractual Maturities of Debt Securities at Dec 31, 2024CostFairValueIn millionsWithin one year\$8A \$78A One to five years1,224A 1,118A Six to ten years426A 405A After ten years537A 432A Total\$2,275A \$2,033A Portfolio managers regularly review the CompanyA s holdings to determine if any investments in debt securities are other-than-temporarily impaired. The analysis includes reviewing the amount of the impairment, as well as the length of time it has been impaired.The credit rating of the issuer, current credit rating trends, the trends of the issuerA s overall sector, the ability of the issuer to pay expected cash flows and the length of time the security has been in a loss position are considered in 125Table of Contentsdetermining whether unrealized losses represent an other-than-temporary impairment. The Company did not have any credit-related losses in 2024, 2023 or 2022.The following table provides the fair value and gross unrealized losses of the CompanyA s investments in debt securities that were deemed to be temporarily impaired at DecemberA 31, 2024 and 2023, aggregated by investment category:Temporarily Impaired Debt Securities at Dec 31Less than 12 months12 months or moreTotalFairValueUnrealizedLossesFairValueUnrealizedLossesFair ValueUnrealized LossesIn millions2024Government debt1388A \$(18)A 482A \$(105)A 870A \$(123)A Corporate bonds334A \$(55)A 820A \$(138)A Total temporarily impaired debt securities\$722A \$(73)A 968A \$(188)A 1,690A \$(261)A 2023Government debt137A \$(2)A 56A \$(105)A 583A \$(107)A Corporate bonds255A \$(98)A 660A \$(93)A 915A \$(191)A Total temporarily impaired debt securities\$292A \$(100)A 1,206A \$(198)A 1,498A \$(298)A 1.U.S. Treasury obligations, U.S. agency obligations, U.S. agency mortgage-backed securities and other municipalities' obligations.Equity SecuritiesThere were no material adjustments to the carrying value of the not readily determinable investments for impairment or observable price changes for the year ended DecemberA 31, 2024. The net unrealized gain recognized in earnings on equity securities totaled \$1 million for the year ended DecemberA 31, 2024 (\$7 million net unrealized gain for the year ended DecemberA 31, 2023). Investments in Equity SecuritiesDec 31, 2024Dec 31, 2023In millionsReadily determinable fair value\$14A \$17A Not readily determinable fair values\$153A \$171A Risk ManagementThe CompanyA s business operations give rise to market risk exposure due to changes in foreign exchange rates, interest rates, commodity prices and other market factors such as equity prices. To manage such risks effectively, the Company enters into hedging transactions, pursuant to established guidelines and policies that enable it to mitigate the adverse effects of financial market risk. Derivatives used for this purpose are designated as hedges per the accounting guidance related to derivatives and hedging activities, where appropriate. A secondary objective is to add value by creating additional non-specific exposure within established limits and policies; derivatives used for this purpose are not designated as hedges. The potential impact of creating such additional exposure is not material to the CompanyA s results. Accounting guidance requires companies to recognize all derivative instruments as either assets or liabilities at fair value.The CompanyA s risk management program for interest rate, foreign currency and commodity risks is based on fundamental, mathematical and technical models that take into account the implicit cost of hedging. Risks created by derivative instruments and the mark-to-market valuations of positions are strictly monitored at all times, using value-at-risk and stress tests. Counterparty credit risk arising from these contracts is not significant because the Company minimizes counterparty concentration, deals primarily with major financial institutions of solid credit quality, and the majority of its hedging transactions mature in less than three months. In addition, the Company minimizes concentrations of credit risk through its global orientation by transacting with large, internationally diversified financial counterparties. It is the CompanyA s policy to not have credit risk-related contingent features in its derivative instruments. No significant concentration of counterparty credit risk existed at DecemberA 31, 2024. The Company does not anticipate losses from credit risk, and the net cash requirements arising from counterparty risk associated with risk management activities are not expected to be material in 2025.126Table of ContentsThe Company revises its strategies as market conditions dictate and management reviews its overall financial strategies and the impacts from using derivatives in its risk management program with the CompanyA s senior leadership who also reviews these strategies with the Board and/or relevant committees thereof.Derivative InstrumentsThe notional amounts of the Company's derivative instruments at DecemberA 31, 2024 and 2023, were as follows:Notional Amounts 1Dec 31, 2024Dec 31, 2023In millionsDerivatives designated as hedging instrumentsInterest rate contracts\$1,870A \$3,000A Foreign currency contracts\$3,144A \$2,316A Derivatives not designated as hedging instrumentsInterest rate contracts\$14A \$59A Foreign currency contracts\$9,244A \$5,824A 1.Notional amounts represent the absolute value of open derivative positions at the end of the period. Multi-leg option positions are reflected at the maximum notional position at expiration.The notional amounts of the Company's commodity derivatives at DecemberA 31, 2024 and 2023, were as follows:Commodity Notionals 1Dec 31, 2024Dec 31, 2023Notional Volume UnitDerivatives designated as hedging instrumentsHydrocarbon derivatives3.2A 3.7A million barrels of oil equivalentDerivatives not designated as hedging instrumentsHydrocarbon derivatives1.1A 1.4A million barrels of oil equivalent1.Notional amounts represent the net volume of open derivative positions outstanding at the end of the period.Maturity Dates of Derivatives Designated as Hedging InstrumentsYearInterest rate contracts2025Foreign currency contracts2026Commodity contracts2028Interest Rate Risk ManagementThe main objective of interest rate risk management is to reduce the total funding cost to the Company and to alter the interest rate exposure to the desired risk profile. To achieve this objective, the Company hedges using interest rate swaps, A s swaps, and exchange-traded instruments.Foreign Currency Risk ManagementThe global nature of the Company's business requires active participation in the foreign exchange markets. The Company has assets, liabilities and cash flows in currencies other than the U.S. dollar. The primary objective of the Company's foreign currency risk management is to optimize the U.S. dollar value of net assets and cash flows. To achieve this objective, the Company hedges on a net exposure basis using foreign currency forward contracts, over-the-counter option contracts, cross-currency swaps and nonderivative instruments in foreign currencies. Exposures primarily relate to assets, liabilities and bonds denominated in foreign currencies, as well as economic exposure, which is derived from the risk that currency fluctuations could affect the dollar value of future cash flows related to operating activities. Commodity Risk ManagementThe Company has exposure to the prices of commodities in its procurement of certain raw materials. The primary purpose of commodity hedging activities is to manage the price volatility associated with these forecasted inventory purchases.127Table of ContentsDerivatives Not Designated in Hedging RelationshipsForeign Currency ContractsThe Company also uses foreign exchange forward contracts, options and cross-currency swaps that are not designated as hedging instruments primarily to manage foreign currency exposure.Commodity ContractsThe Company utilizes futures, options and swap instruments that are effective as economic hedges of commodity price exposures, but do not meet hedge accounting criteria for derivatives and hedging, to reduce exposure to commodity price fluctuations on purchases of raw materials and inventory.Interest Rate ContractsThe Company uses swap instruments that are not designated as hedging instruments to manage interest rate exposures. The Company uses interest rate swaps, "swaps," and exchange-traded instruments to accomplish this objective.Total Return SwapsThe Company uses total return swaps that are not designated as hedging instruments to manage equity indexed based exposures in employee benefit plans.Accounting for Derivative Instruments and Hedging ActivitiesCash Flow HedgesFor derivatives that are designated and qualify as cash flow hedging instruments, the gain or loss on the derivative is recorded in AOCL; it is reclassified to income in the same period or periods that the hedged transaction affects income. The unrealized amounts in AOCL fluctuate based on changes in the fair value of open contracts at the end of each reporting period. The Company anticipates volatility in AOCL and net income from its cash flow hedges. The amount of volatility varies with the level of derivative activities and market conditions during any period. The portion

[illegible]

\$1711A \$367A \$146A \$1,224A \$42A \$1,266A 2023Total assets\$28,692A \$11,993A \$12,080A \$52,765A \$5,202A \$57,967A Investments in nonconsolidated affiliates
\$18705A \$384A \$136A \$1,225A \$42A \$1,267A 2022Total assets\$30,017A \$12,883A \$13,028A \$55,928A \$4,675A \$60,603A Investments in nonconsolidated affiliates
\$18846A \$454A \$115A \$1,415A \$174A \$1,589A 1. See Note 11 for additional information regarding the Company's investments in nonconsolidated affiliates. The following tables summarize the
pretax impact of significant items by segment that are excluded from Operating EBIT: Significant Items by Segment for 2024Pack. & Spec. PlasticsInd. Intern. & Infrast.Perf. Materials &
CoatingsOperating Segment TotalCorp.TotalIn millionsRestructuring, implementation and efficiency costs, and asset related charges - net 1\$(37)\$(8)\$11A \$(34)\$(281)\$(315)Indemnification and
other transaction related costs 2â€"A â€"A â€"A (62)62Total\$(37)\$(8)\$11A \$(34)\$(343)\$(377)1. Includes restructuring charges and implementation and efficiency costs associated with
the Company's 2023 Restructuring Program. Also includes gains associated with a previously impaired equity investment and impairment charges related to the write-down of certain
manufacturing assets. See Note 5 for additional information. 2. Includes charges associated with agreements entered into with DuPont and Corvea as part of the separation and distribution
which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation. Also includes a charge
related to an arbitration settlement agreement for historical product claims from a divested business. See Note 15 for additional information. 137Table of ContentsSignificant Items by Segment
for 2023Pack. & Spec. PlasticsInd. Intern. & Infrast.Perf. Materials & CoatingsOperating Segment TotalCorp.TotalIn millionsRestructuring, implementation and efficiency costs, and asset
related charges - net 1\$(1)\$(50)\$(67)\$(118)\$(623)\$(741)Litigation related charges, awards and adjustments 2106A (177)â€"A (71)â€"A (71)Argentine peso devaluation 3(52)(16)â€"A (68)(109)
(177)Pension settlement charges 4â€"A â€"A â€"A â€"A (642)(642)Indemnification and other transaction related costs
5â€"A â€"A â€"A â€"A 26A 26A Total\$53A \$(243)\$(67)\$(257)\$(1,348)\$(1,605)1. Includes restructuring charges and implementation and efficiency costs associated with the Company's 2023
Restructuring Program, partially offset by a credit related to a prior restructuring program. Also includes certain gains and losses associated with previously impaired equity
investments. 2. Includes a loss associated with legacy agricultural products groundwater contamination matters, partially offset by a gain associated with a legal matter with Nova Chemicals
Corporation. See Note 15 for additional information. 3. Foreign currency losses and inventory valuation impacts related to the devaluation of the Argentine peso by the Argentina government in
December 2023. 4. Non-cash settlement charges related to the purchase of nonparticipating group annuity contracts for certain Company pension plans in the United States and Canada. See
Note 19 for additional information. 5. Primarily related to charges associated with agreements entered into with DuPont and Corvea as part of the separation and distribution which, among
other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation. Significant Items by Segment for
2022Pack. & Spec. PlasticsInd. Intern. & Infrast.Perf. Materials & CoatingsOperating Segment TotalCorp.TotalIn millionsDigitalization program costs
1sâ€"A â€"A sâ€"A sâ€"A sâ€"A \$(230)\$(230)Restructuring, implementation costs and asset related charges - net 2â€"A â€"A â€"A â€"A (40)(40)Russia / Ukraine conflict charges 3(8)(73)(6)(87)(31)
(118)Loss on early extinguishment of debt 4â€"A â€"A â€"A â€"A (8)(8)Litigation related charges, awards and adjustments 5321A â€"A â€"A 321A 60A 381A Indemnification and other
transaction related costs 6â€"A â€"A â€"A â€"A 4A 4A Total\$313A \$(73)\$(6)\$234A \$(245)\$(11)1. Includes costs associated with implementing the Company's Digital Acceleration
program. 2. Includes costs associated with implementing the Company's 2020 Restructuring Program. 3. Asset related charges due to the Russia and Ukraine conflict. See Note 5 for additional
information. 4. The Company redeemed outstanding long-term debt resulting in a loss on early extinguishment. See Note 14 for additional information. 5. Includes a gain associated with a legal
matter with Nova Chemicals Corporation and a gain related to an adjustment of the Dow Silicones breast implant liability. See Note 15 for additional information. 6. Primarily related to charges
associated with agreements entered into with DuPont and Corvea as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of
obligations and liabilities for periods prior to, at and after the completion of the separation. 138Table of ContentsITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON
ACCOUNTING AND FINANCIAL DISCLOSURENot applicable. ITEM 9A. CONTROLS AND PROCEDURESEvaluation of Disclosure Controls and ProceduresAs of the end of the period covered by
this Annual Report on Form 10-K, Dow Inc. and The Dow Chemical Company (the "Companies") carried out an evaluation, under the supervision and with the participation of the Companies'
Disclosure Committee and the Companies' management, including the Chief Executive Officer and the Chief Financial Officer, of the effectiveness of the design and operation of the Companies'
disclosure controls and procedures pursuant to paragraph (b)A of Exchange Act Rules 13a-15 and 15d-15. Based upon that evaluation, the Chief Executive Officer and the Chief Financial Officer
concluded that the Companies' disclosure controls and procedures were effective. Changes in Internal Control Over Financial ReportingThere were no changes in the Companies' internal control
over financial reporting identified in connection with the evaluation required by paragraph (d) of Exchange Act Rules 13a-15 and 15d-15 that was conducted during the quarter ended
DecemberA 31, 2024, that have materially affected, or are reasonably likely to materially affect, the Companies' internal control over financial reporting. Managementâ€"s Report on Internal
Control Over Financial ReportingManagement is responsible for establishing and maintaining adequate internal control over financial reporting. The Companies' internal control framework and
processes are designed to provide reasonable assurance to management and the Board regarding the reliability of financial reporting and the preparation of the Companies' consolidated
financial statements in accordance with accounting principles generally accepted in the United States of America. The Companies' internal control over financial reporting includes those policies
and procedures that:â€"pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Companies;â€"provide
reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts
and expenditures of the Companies are being made only in accordance with authorizations of management and Directors of the Companies; andâ€"provide reasonable assurance regarding
prevention or timely detection of unauthorized acquisition, use or disposition of the Companies' assets that could have a material effect on the consolidated financial statements. Because of its
inherent limitations, any system of internal control over financial reporting can provide only reasonable assurance and may not prevent or detect misstatements. Management assessed the
effectiveness of the Companies' internal control over financial reporting and concluded that, as of DecemberA 31, 2024, such internal control is effective. In making this assessment,
management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission in Internal Controlâ€"Integrated Framework (2013). The Companies'
independent auditors, DeloitteA & Touche LLP, with direct access to the Board of Directors through the Audit Committee of Dow Inc., have audited the consolidated financial statements
prepared by the Companies. Their reports on the consolidated financial statements are included in Part II, ItemA 8. Financial Statements and Supplementary Data. DeloitteA & Touche LLPâ€"s
reports on the Companies' internal control over financial reporting are referenced therein and included herein. 139Table of ContentsREPORT OF INDEPENDENT REGISTERED PUBLIC
ACCOUNTING FIRM To the Stockholders and the Board of Directors of Dow Inc. Opinion on Internal Control over Financial ReportingWe have audited the internal control over financial
reporting of Dow Inc. and subsidiaries (the â€"Companyâ€") as of December 31, 2024, based on criteria established in Internal Control â€" Integrated Framework (2013) issued by the
Committee of Sponsoring Organizations of the Treadway Commission (â€"COSOâ€"). In our opinion, the Company maintained, in all material respects, effective internal control over financial
reporting as of December 31, 2024, based on criteria established in Internal Control â€" Integrated Framework (2013) issued by COSO. We have also audited, in accordance with the standards
of the Public Company Accounting Oversight Board (United States) (â€"PCAOBâ€"), the consolidated financial statements as of and for the year ended December 31, 2024, of the Company and
the financial statement schedule listed in the Index at Item 15(a)(2) and our report dated February 4, 2025, expressed an unqualified opinion on those financial statements and financial
statement schedule. Basis for OpinionThe Companyâ€"s management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness
of internal control over financial reporting, included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the
Companyâ€"s internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the
Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audit in
accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial
reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists,
testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the
circumstances. We believe that our audit provides a reasonable basis for our opinion. Definition and Limitations of Internal Control over Financial ReportingA companyâ€"s internal control over
financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in
accordance with generally accepted accounting principles. A companyâ€"s internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of
records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as
necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in
accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or
disposition of the companyâ€"s assets that could have a material effect on the financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent
or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or
that the degree of compliance with the policies or procedures may deteriorate./S/ DELOITTE & TOUCHE LLPMidland, MichiganFebruary 4, 2025140Table of ContentsREPORT OF
INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Stockholder and the Board of Directors of The Dow Chemical Company Opinion on Internal Control over Financial
ReportingWe have audited the internal control over financial reporting of The Dow Chemical Company and subsidiaries (the â€"Companyâ€") as of December 31, 2024, based on criteria
established in Internal Control â€" Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (â€"COSOâ€"). In our opinion, the Company
maintained, in all material respects, effective internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control â€" Integrated Framework
(2013) issued by COSO. We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (â€"PCAOBâ€"), the consolidated financial
statements as of and for the year ended December 31, 2024, of the Company and the financial statement schedule listed in the Index at Item 15(a)(2) and our report dated February 4, 2025,
expressed an unqualified opinion on those financial statements and financial statement schedule. Basis for OpinionThe Companyâ€"s management is responsible for maintaining effective
internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Management's Report on Internal
Control over Financial Reporting. Our responsibility is to express an opinion on the Companyâ€"s internal control over financial reporting based on our audit. We are a public accounting firm
registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the
Securities and Exchange Commission and the PCAOB. We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to
obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal
control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk,
and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Definition and Limitations of
Internal Control over Financial ReportingA companyâ€"s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial
reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A companyâ€"s internal control over financial
reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the
assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted
accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide
reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the companyâ€"s assets that could have a material effect on the financial
statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future
periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate./S/
DELOITTE & TOUCHE LLPMidland, MichiganFebruary 4, 2025141Table of ContentsITEM 9B. OTHER INFORMATIONDuring the fourth quarter ended DecemberA 31, 2024, the Company's
directors and officers (as defined in Rule 16a-1(f) of the Securities Exchange Act of 1934, as amended) did not adopt, terminate or modify Rule 10b5-1 or non-rule 10b5-1 trading arrangements
(as defined in Item 408 of Regulation S-K). 142Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesPART IIITEM 10. DIRECTORS, EXECUTIVE OFFICERS
AND CORPORATE GOVERNANCEInformation relating to Directors, certain executive officers and certain corporate governance matters (including identification of members of the Audit
Committee of the Board and financial expert(s)) is contained in the definitive Proxy Statement for the 2025 Annual Meeting of Stockholders of Dow Inc. and is incorporated herein by reference.
See also the information regarding executive officers of the registrant set forth in Part I, Item 1. Business under the caption "Executive Officers of the Registrant" in reliance on General
Instruction G to Form 10-K. This information is omitted for The Dow Chemical Company pursuant to General Instruction I of Form 10-K. ITEM 11. EXECUTIVE COMPENSATIONInformation
relating to executive compensation and the Company's equity compensation plans is contained in the definitive Proxy Statement for the 2025 Annual Meeting of Stockholders of Dow Inc. and is
incorporated herein by reference. This information is omitted for The Dow Chemical Company pursuant to General Instruction I of Form 10-K. ITEM 12. SECURITY OWNERSHIP OF CERTAIN
BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERSInformation with respect to beneficial ownership of Dow Inc. common stock by each Director and all
Directors and executive officers of the Company as a group is contained in the definitive Proxy Statement for the 2025 Annual Meeting of Stockholders of Dow Inc. and is incorporated herein by
reference. Information relating to any person who beneficially owns in excess of 5 percent of the total outstanding shares of Dow Inc. common stock is contained in the definitive Proxy
Statement for the 2025 Annual Meeting of the Stockholders of Dow Inc. and is incorporated herein by reference. Information with respect to compensation plans under which equity securities
are authorized for issuance is contained in the definitive Proxy Statement for the 2025 Annual Meeting of Stockholders of Dow Inc. and is incorporated herein by reference. This information is
omitted for The Dow Chemical Company pursuant to General Instruction I of Form 10-K. ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR
INDEPENDENCEReportable relationships and related transactions, if any, as well as information relating to director independence are contained in the definitive Proxy Statement for the 2025
Annual Meeting of Stockholders of Dow Inc. and are incorporated herein by reference. This information is omitted for The Dow Chemical Company pursuant to General Instruction I of Form 10-K.
ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICESIndependent Registered Public AccountantsInformation with respect to fees and services related to the Company's independent
auditors, Deloitte & Touche LLP ("Deloitte"), and the disclosure of the preapproval policies and procedures of the Audit Committee of the Board are contained in the definitive Proxy Statement
for the 2025 Annual Meeting of Stockholders of Dow Inc. and are incorporated herein by reference. 143Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and
SubsidiariesPART IVITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES(a)A A A The following documents are filed as part of this report: (1)A A A The Companyâ€"s 2024
Consolidated Financial Statements and the Report of Independent Registered Public Accounting Firm (PCAOB ID: 34) are included in Part II, ItemA 8. Financial Statements and Supplementary
Data. (2)A A A Financial Statement Schedules â€" The following Financial Statement Schedule should be read in conjunction with the Consolidated Financial Statements and Report of
Independent Registered Public Accounting Firm included in Part II, ItemA 8. Financial Statements and Supplementary Data: ScheduleA IValuation and Qualifying AccountsSchedules other than the
one listed above are omitted due to the absence of conditions under which they are required or because the information called for is included in the Consolidated Financial Statements or the
Notes to the Consolidated Financial Statements. (3)A A A The following exhibits are filed with or incorporated by reference into this Annual Report on Form 10-K: Exhibit No. Description of
Exhibit2.1 Separation and Distribution Agreement, effective as of April 1, 2019, by and among Dow Inc., DuPont de Nemours, Inc. (formerly known as DowDuPont Inc.), and Corvea, Inc.

(incorporated by reference to Exhibit 2.1 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 2, 2019).2.2Amended and Restated Shareholders' Agreement, effective as of March 25, 2021, between Excellent Performance Chemicals Company and Dow Saudi Arabia Holding B.V. (portions of this exhibit have been omitted because it is both (i) not material and (ii) the type of information that The Dow Chemical Company treats as private or confidential) (incorporated by reference to Exhibit 99.1 to Dow Inc. and The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on April 23, 2021). 2.3Transaction Agreement, dated as of December 10, 2015, among The Dow Chemical Company, Corning Incorporated, Dow Corning Corporation and HS Upstate Inc. (incorporated by reference to Exhibit 2.1 to The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on DecemberÂ 11, 2015).2.3.1Tax Matters Agreement, dated as of December 10, 2015, among The Dow Chemical Company, Corning Incorporated, Dow Corning Corporation and HS Upstate Inc. (incorporated by reference to Exhibit 2.2 to The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on December 11, 2015).3.1Amended and Restated Certificate of Incorporation of Dow Inc. (incorporated by reference to ExhibitÂ 3.1 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 2, 2019).3.2Amended and Restated Bylaws of Dow Inc. (incorporated by reference to Exhibit 3.2 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on February 20, 2024).3.3Amended and Restated Certificate of Incorporation of The Dow Chemical Company (incorporated by reference to Exhibit 3.1 to The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on September 1, 2017).3.4Amended and Restated Bylaws of The Dow Chemical Company (incorporated by reference to ExhibitÂ 3.2 to The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on September 1, 2017).4.1Indenture, dated as of April 1, 1992 (the "1992 Indenture"), between The Dow Chemical Company and The First National Bank of Chicago, as trustee (incorporated by reference to Exhibit 4.1 to The Dow Chemical Company's Registration Statement on Form S-3, File No. 333-88617, filed with the SEC on October 8, 1999 (the "S-3 Registration Statement").144Table of Contents4.1.1Supplemental Indenture, dated as of January 1, 1994, between The Dow Chemical Company and The First National Bank of Chicago, as trustee, to the 1992 Indenture (incorporated by reference to ExhibitÂ 4.2 to the S-3 Registration Statement).4.1.2Second Supplemental Indenture, dated as of October 1, 1999, between The Dow Chemical Company and Bank One Trust Company, N.A. (formerly The First National Bank of Chicago), as trustee, to the 1992 Indenture (incorporated by reference to Exhibit 4.3 to the S-3 Registration Statement).4.1.3Third Supplemental Indenture, dated as of May 15, 2001, between The Dow Chemical Company and Bank One Trust Company, N.A. (formerly The First National Bank of Chicago), as trustee, to the 1992 Indenture (incorporated by reference to Exhibit 4.4 to The Dow Chemical Company's Registration Statement on Form S-4, File No. 333-67368 filed with the SEC on August 13, 2001).4.2Indenture, dated MayÂ 1, 2008 (the "2008 Indenture"), between The Dow Chemical Company and The Bank of New York Trust Company, N.A., as trustee, (incorporated by reference to ExhibitÂ 4.1 to Post-Effective Amendment No.Â 1 to The Dow Chemical Company's Registration Statement on FormÂ S-3, File No.Â 333-140859, filed with the SEC on May 6, 2008).4.2.1First Supplemental Indenture, dated November 30, 2018, between The Dow Chemical Company, Dow Inc. (formerly known as Dow Holdings Inc.), and The Bank of New York Mellon Trust Company, N.A., as trustee, to the 2008 Indenture (incorporated by reference to Exhibit 4.1 to The Dow Chemical Company's Current Report on FormÂ 8â€ƒK filed with the SEC on December 3, 2018).4.2.2Second Supplemental Indenture, dated May 20, 2019, between The Dow Chemical Company, Dow Inc. and The Bank of New York Mellon Trust Company, N.A., as trustee, to the 2008 Indenture (incorporated by reference to Exhibit 4.1 to The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on May 20, 2019).4.3Indenture, dated July 26, 2019 (the "2019 Indenture"), between The Dow Chemical Company and TheÂ Bank of New York Trust Company, N.A., as trustee (incorporated by reference to Exhibit 4.3 to Dow Inc. and The Dow Chemical Company's Annual Report on Form 10-K filed with the SEC on February 7, 2020).4.4Dow Inc. agrees to provide the SEC, on request, copies of all other such indentures and instruments that define the rights of holders of long-term debt of Dow Inc. and its consolidated subsidiaries, including The Dow Chemical Company, pursuant to ItemÂ 601(b)(4)(iii)(A) of Regulation S-K.4.5Description of Securities registered under Section 12 of the Securities Exchange Act of 1934 (incorporated by reference to Exhibit 4.5 to Dow Inc. and The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on February 3, 2025).10.1Tax Matters Agreement, effective as of April 1, 2019, by and among Dow Inc., DuPont de Nemours, Inc. (formerly known as DowDuPont Inc.), and Corteva Inc. (incorporated by reference to Exhibit 10.1 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 2, 2019).10.2Employee Matters Agreement, effective as of April 1, 2019, by and among Dow Inc., DuPont de Nemours, Inc. (formerly known as DowDuPont Inc.), and Corteva, Inc. (incorporated by reference to Exhibit 10.2 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 2, 2019).10.3Intellectual Property Cross-License Agreement, effective as of April 1, 2019, by and among Dow Inc. and DuPont de Nemours, Inc. (formerly known as DowDuPont Inc.) (incorporated by reference to Exhibit 10.3 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 2, 2019).10.4Intellectual Property Cross-License Agreement, dated as of April 1, 2019, by and among Dow Inc. and Corteva, Inc. (incorporated by reference to Exhibit 10.4 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 2, 2019).10.5Dow Inc. 2019 Stock Incentive Plan effective as of April 1, 2019 (incorporated by reference to ExhibitÂ 4.4 to Dow Inc.'s Registration Statement on Form S-3 filed with the SEC on April 1, 2019).10.5.1Form of Performance Stock Unit Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of April 1, 2019 (incorporated by reference to Exhibit 4.4.1 to Dow Inc.'s Registration Statement on Form S-3 filed with the SEC on April 1, 2019).145Table of Contents10.5.3Form of Restricted Stock Unit Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of April 1, 2019 (incorporated by reference to Exhibit 4.4.3 to Dow Inc.'s Registration Statement on Form S-3 filed with the SEC on April 1, 2019).10.5.5Form of Stock Option Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of April 1, 2019 (incorporated by reference to Exhibit 4.4.5 to Dow Inc.'s Registration Statement on FormÂ S-3 filed with the SEC on April 1, 2019).10.5.6Form of Restricted Stock Unit Award Agreement (Director) under the Dow Inc. 2019 Stock Incentive Plan effective as of April 1, 2019 (incorporated by reference to Exhibit 4.4.6 to Dow Inc.'s Registration Statement on Form S-3 filed with the SEC on April 1, 2019).10.5.7An Amendment to the Dow Inc. 2019 Stock Incentive Plan effective as of April 15, 2021 (incorporated by reference to Exhibit 10.5.7 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on April 16, 2021).10.5.8Form of Performance Stock Unit Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of December 13, 2023 (incorporated by reference to Exhibit 10.5.8 to Dow Inc.â€œ's Current Report on Form 8-K filed with the SEC on January 30, 2024).10.5.9Form of Restricted Stock Unit Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of December 13, 2023 (incorporated by reference to Exhibit 10.5.9 to Dow Inc.â€œ's Current Report on Form 8-K filed with the SEC on January 30, 2024).10.5.10Form of Stock Appreciation Right Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of December 13, 2023 (incorporated by reference to Exhibit 10.5.10 to Dow Inc.â€œ's Current Report on Form 8-K filed with the SEC on January 30, 2024).10.5.11Form of Stock Option Award Agreement under the Dow Inc. 2019 Stock Incentive Plan effective as of December 13, 2023 (incorporated by reference to Exhibit 10.5.11 to Dow Inc.â€œ's Current Report on Form 8-K filed with the SEC on January 30, 2024).10.6The Dow Chemical Company Executives' Supplemental Retirement Plan - Restricted and Cadre Benefits, restated and effective as of January 1, 2024 (incorporated by reference to Exhibit 10.6 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on January 30, 2024).10.7The Dow Chemical Company Executives' Supplemental Retirement Plan - Supplemental Benefits, restated and effective as of January 1, 2024 (incorporated by reference to ExhibitÂ 10.7 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on January 30, 2024).10.8The Dow Chemical Company Elective Deferral Plan (Pre-2005), restated and effective as of April 1, 2019 (incorporated by reference to Exhibit 10.8 to Dow Inc. and The Dow Chemical Company's Quarterly Report on Form 10-Q filed with the SEC on May 3, 2019).10.9The Dow Chemical Company Elective Deferral Plan (Post 2004), restated and effective as of January 1, 2025 (incorporated by reference to ExhibitÂ 10.9 to Dow Inc. and The Dow Chemical Company's Current Report on Form 8-K filed with the SEC on February 3, 2025).10.10Dow Inc. Voluntary Deferred Compensation Plan for Non-Employee Directors, restated and effective as of April 1, 2019 (incorporated by reference to Exhibit 10.10 to Dow Inc. and The Dow Chemical Company's Quarterly Report on Form 10-Q filed with the SEC on May 3, 2019).10.11Dow Inc. 2021 Employee Stock Purchase Plan effective as of April 15, 2021 (incorporated by reference to Exhibit 10.11 to Dow Inc.'s Current Report on Form 8-K filed with the SEC on AprilÂ 16, 2021).19*Dow Inc. Insider Trading Compliance Policy effective as of December 12, 2024.21*Subsidiaries of Dow Inc.23.1.1*Consent of Independent Registered Public Accounting Firm for Dow Inc.23.1.2*Consent of Independent Registered Public Accounting Firm for The Dow Chemical Company.23.2*Ankura Consulting Group, LLC's Consent.31.1*Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.31.2*Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.146Table of Contents32.1*Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.32.2*Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.97.Dow Inc. Compensation Clawback Policy effective as of December 1, 2023 (incorporated by reference to Exhibit 97 to Dow Inc. and The Dow Chemical Companyâ€œ's Annual Report on Form 10-K filed with the SEC on January 31, 2024).97.2*The Dow Chemical Company Compensation Clawback Policy effective as of December 1, 2023.101.INSThe instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document.101.SCHInline XBRL Taxonomy Extension Schema Document.101.CALInline XBRL Taxonomy Extension Calculation Linkbase Document.101.DEFInline XBRL Taxonomy Extension Definition Linkbase Document.101.LABInline XBRL Taxonomy Extension Label Linkbase Document.101.PREInline XBRL Taxonomy Extension Presentation Linkbase Document.104The cover page interactive data file does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document.*Filed herewithA copy of any exhibit can be obtained via the Internet through the Investor Relations section of the Company's website (www.dow.com/investors), or the Company will provide a copy of any exhibit upon receipt of a written request for the particular exhibit or exhibits desired. All requests should be addressed to the Controller and Vice President of Controllers and Tax of the Company at the address of the Companyâ€œ's principal executive offices. The referenced website and its content are not deemed incorporated by reference into this report.ITEM 16. FORM 10-K SUMMARYNot applicable.147Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesValuation and Qualifying AccountsSchedule II(In millions) For the years ended DecÂ 31,202420232022Accounts Receivable - Allowance for Doubtful ReceivablesBalance at beginning of year\$81Â 110Â 54Â 544 Additions charged to expenses 128Â 21Â 61Â 61 Deductions from reserves 21(41)(50)(5)Balance at end of year\$95Â 81Â 110Â 54 Inventory - Obsolescence ReserveBalance at beginning of year\$70Â 57Â 144 Additions charged to expenses27Â 20Â 50Â 50 Deductions from reserves 3(9)(7)(7)Balance at end of year\$88Â 70Â 57Â 57 Reserves for Other Investments and Noncurrent ReceivablesBalance at beginning of year\$1,751Â 1,950Â 2,033 Additions charged to expenses 414Â 31Â 17Â 17 Deductions from reserves 5(115)(230)(100)Balance at end of year\$1,650Â 1,751Â 1,950 Deferred Tax Assets - Valuation AllowanceBalance at beginning of year\$2,948Â 1,269Â 1,269Â 1 Additions charged to expenses 655Â 1,864Â 120Â 120 Deductions from reserves(255)(185)(242)Balance at end of year\$2,748Â 2,948Â 1,269Â 1 Additions included a \$23 million reclassification from "Reserves for Other Investments and Noncurrent Receivables" in 2024.2.Deductions included write-offs, recoveries, currency translation adjustments and other miscellaneous items, including a \$23 million reclassification to "Reserves for Other Investments and Noncurrent Receivables" in 2023.3.Deductions included disposals and currency translation adjustments.4.Additions included a \$23 million reclassification from "Accounts Receivable - Allowance for Doubtful Receivables" in 2023.5.Deductions included a \$23 million reclassification to "Accounts Receivable - Allowance for Doubtful Receivables" in 2024, \$143Â 143 million related to the Company's investment in AgroFresh Solutions Inc., which was converted to cash, in 2023, and \$77 million in 2024, 2023 and 2022 related to the Company's investment in Sadara. See Note 11 to the Consolidated Financial Statements for additional information.6.Additions in 2023 include increases in valuation allowances related to foreign tax assets that are expected to expire without being utilized.148Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesSignaturesPursuant to the requirements of SectionÂ 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this Annual Report on Form 10-K to be signed on its behalf by the undersigned, thereunto duly authorized, on FebruaryÂ 4, 2025.DOW INC.THE DOW CHEMICAL COMPANY/s/ ANDREA L. DOMINOWSKIAndrea L. Dominowski, Controller and Vice President of Controllers(Authorized Signatory and Principal Accounting Officer)Pursuant to the requirements of the Securities Exchange Act of 1934, this Annual Report on Form 10-K has been signed below on FebruaryÂ 4, 2025, by the following persons on behalf of the registrant and in the capacities indicated./s/ SAMUEL R. ALLEN/s/ JEFF M. FETTIGSamuel R. Allen, Director, Dow Inc.Jeff M. Fettig, Director, DowÂ Inc./s/ GAURDIE E. BANISTER JR./s/ JIM FITTERLINGGaurdie E. Banister Jr., Director, Dow Inc.Jim Fitterling, Director, Chair and Chief Executive Officer, Dow Inc. and TDCC (Principal Executive Officer)/s/ WESLEY G. BUSH/s/ JACQUELINE C. HINMANWesley G. Bush, Director, Dow Inc.Jacqueline C. Hinman, Director, Dow Inc./s/ RICHARD K. DAVIS/s/ LUIS ALBERTO MORENO MEJIARichard K. Davis, Lead Director, Dow Inc.Luis Alberto Moreno Mejia, Director, Dow Inc./s/ JERRI DEVARD/s/ JEFFREY L. TATEJerri DeVard, Director, Dow Inc.Jeffrey L. Tate, Chief Financial Officer, Dow Inc. and TDCC; Director, TDCC(Principal Financial Officer)/s/ DEBRA L. DIAL/s/ JILL S. WYANTDebra L. Dial, Director, Dow Inc.Jill S. Wyant, Director, Dow Inc./s/ ANDREA L. DOMINOWSKI/s/ DANIEL W. YOHANNESAndrea L. Dominowski, Controller and Vice President of Controllers, Dow Inc. and TDCC (Authorized Signatory and Principal Accounting Officer)Daniel W. Yohannes, Director, Dow Inc.149Table of ContentsDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesTrademark ListingThe following trademarks or service marks of The Dow Chemical Company and certain affiliated companies of Dow appear in this report: ACOUSTICRYL, ACRYSOL, ACUSOL, AMPLIFY, AQUASET, AVANSE, CARBOWAX, DECARBIA, DOW, DOWANOL, DOWFROST, DOWSIL, DOWTHERM, ELEVATE, EVOQUE, FASTRACK, FORMASHIELD, MAINCOTE, PRIMAL, RENUVA, REVOLoop, RHOPLEX, SENTRY, SILASTIC, SPECFLEX, SUNSPHERES, SYL-OFF, TAMOL, TERGITOL, TRITON, UCAR, UCARSOL, UCON, VERSENE, WALOCETThe following registered service mark of American Chemistry Council in the United States appears in this report: Responsible CareÂ®The following trademark of the Business Intelligence GroupÂ®,Â appears in this report: BIG Innovation AwardsThe following trademark of ClarivateÂ®,Â appears in this report: Top 100 Global InnovatorsÂ®,Â The following registered trademark of US Business Leadership Network, Inc. appears in this report: Disability Equality Index Â®,Â Best Places to Work for Disability InclusionÂ®The following trademark of The Edison AwardsÂ®,Â appears in this report: Edison AwardsÂ®,Â The following trademark of Evonik Operations GmbH appears in this report: HYPROSYNAÂ®The following trademarks and registered trademarks of Great Place to WorkÂ® Institute, Inc. appears in this report: Great Place to WorkÂ®, Fortune 100 Best Companies to Work ForÂ®The following trademarks of Ti Gotham Inc. appears in this report: PEOPLEÂ®, PEOPLEÂ® Companies that CareThe following registered trademark of InspereX Holdings LLC appears in this report: InterNotesÂ®Â®Â Â®,Â Trademark of The Dow Chemical Company ("TDCC") or an affiliated company, except as otherwise specified.150 EX-19 d 2024itcompliancepolicye.htm EX-19 DocumentDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesEXHIBITÂ 19DOW INC.INSIDER TRADING COMPLIANCE POLICYI.POLICYThe purpose of this Insider Trading Compliance Policy (this Â Â PolicyÂ) is to ensure compliance by Dow Inc. (the Â Â CompanyÂ), as well as Covered Persons and their Family Members and Controlled Entities (each as defined below), with applicable securities laws and to preserve the reputation and integrity of the Company. This Policy also provides restrictions on, and guidelines for, trading in Company securities, or the securities of any other company, while in possession of material non-public information (Â Â MNPIÂ). Additional guidance may be communicated by the Office of the Corporate Secretary from time to time with respect to the matters covered by this Policy.II.PURPOSE AND APPLICABILITYThe federal securities laws prohibit corporate insiders from purchasing or selling securities, either in the open market or in private transactions, when they are aware of material information that has not been made known to the public at large. Insider trading may occur when a person who is aware of MNPI about a company buys or sells that companyâ€œ's securities or provides MNPI to another person who may trade on the basis of that information. Section 10(b) of the Securities Exchange Act of 1934, as amended (the Â Â 1934 ActÂ) and Rule 10b-5 thereunder establishes liability against insiders who:Â Â Purchase or sell securities of a company while aware of material information with respect to such entity prior to the public disclosure of such information; orÂ Â Â Â TipÂ Â or disclose MNPI to any other person or entity who uses such information for personal advantage or recommends the purchase or sale of securities of a company on the basis of such information.This Policy applies to the Company and to all directors, officers, employees, contractors, advisors and consultants of the Company, its subsidiaries, and joint ventures that adopt the Dow Code of Conduct (collectively, the Â Â Covered PersonsÂ).The Policy also applies to (i) family members who reside with a Covered Person (including a spouse, a child, a child away at college, stepchildren, grandchildren, parents, stepparents, grandparents, siblings and in-laws), (ii) anyone else who lives in the household of a Covered Person and (iii) any family members who do not live in the household of a Covered Person but whose transactions in the Companyâ€œ's securities are directed by or are subject to the Covered Person's influence or control, such as parents or children who consult with the Covered Person before they trade in the Companyâ€œ's securities (collectively, Â Â Family MembersÂ), and (iv) entities 151that are under the influence or control of a Covered Person or their Family Members or their Family Members or such person is a beneficiary of such entity (collectively, Â Â Controlled EntitiesÂ), including corporations, partnerships, trusts or any other group or entity where a Covered Person or a Family Member has or shares with others the power to decide whether to buy securities of the Company.Although a personâ€œ's parent, adult child or sibling may not be considered a Family Member for the purposes of this Policy (unless living in the same household or if their transactions are directed by or subject to a Covered Person's influence or control), each of these persons may be considered a Â Â tippeeÂ for securities laws purposes if they receive MNPI or a recommendation based on MNPI from a Covered Person and purchase or sell Company securities based on such MNPI or recommendation. The Company may also determine that other persons, who have access to MNPI, should be

subject to this Policy. Additionally, the Company will comply with the requirements of the securities laws, including those related to transacting in the Company's securities while in the possession of MNPI, in connection with its purchase or sale of Company securities.

III. POLICIES PROHIBITING INSIDER TRADING Do not buy or sell securities if you are in possession of MNPI. Do not disclose any MNPI or suggest any person trade on the basis of such information. No Covered Person, or any of their Family Members or Controlled Entities, shall purchase, sell, transfer, exchange, gift or lend securities of the Company, or otherwise engage in transactions involving the Company's securities while in possession of MNPI regarding the Company, or otherwise use such information for their personal benefit, or "tip" or pass it on, directly or indirectly, to others who engage in such transactions. Moreover, no Covered Person who, by virtue of his or her position, acquires MNPI regarding another entity shall purchase, sell, transfer, exchange, gift or lend securities of such other entity, or otherwise engage in transactions involving such other entity while in possession of MNPI regarding such other entity, or otherwise use such information for his or her personal benefit or "tip" or pass it on, directly or indirectly, to others who engage in such transactions. Transactions covered by this paragraph include, among others, cashless exercises of stock options, market sales to cover tax obligations relating to long-term incentive awards, transfers in the Company's savings plan, contributions to a trust, or other transfer. Information shall be considered material, for purposes of this Policy, if there is a substantial likelihood that a reasonable investor would consider it important in arriving at a decision to buy or sell securities or if the disclosure of the information would be expected to significantly alter the total mix of the information in the market place about the Company. Material information is also any information that could reasonably be expected to affect the price of the Company's securities. Material information can be favorable or unfavorable. While it is not possible to define all categories of material information, some examples of information that ordinarily may be regarded as material are: a proposed acquisition, sale, joint venture, merger or tender offer; large contracts, renewals and terminations; Positions taken by regulatory authorities in relation to approvals or denials of permits or similar authorizations relating to the Company's business; Notice of pending regulatory approvals; Projected future earnings or losses or unpublished financial results; Changes to earnings guidance or projections, if any; a significant expansion or cutback of operations; Significant write-downs of assets; Change in credit ratings; Significant changes to vendor or supplier pricing; Extraordinary management or business developments; Changes in executive management or board of directors; Major actual or threatened lawsuits, governmental investigations, legal settlements or similar developments; Significant cybersecurity incidents; Extraordinary customer quality claims; The commencement or results of regulatory proceedings; The gain or loss of a major customer or supplier; Significant changes or developments in research or technologies; Major plant expansion, closing or accident; Company restructuring activities; Borrowing activities, including contemplated financings and refinancings (other than in the ordinary course); a change in dividend policy, the declaration of a stock split or a securities offering; The establishment, actual purchases, or the anticipated timing of purchases of a repurchase program for Company securities; A change in pricing or cost structure; Major marketing changes; A change in auditors or notification that the auditor's reports may no longer be relied upon; Commercialization of a significant new product, process, or service; The imposition of a ban on trading in Company securities or the securities of another company; Impending bankruptcy or the existence of severe liquidity problems. The list above is for illustrative purposes only as determinations of materiality are based on the facts and circumstances of each situation. Any purchase, sale, transfer, exchange, gift or loan of Company securities that receives scrutiny will be evaluated after the fact (with the benefit of hindsight). If you have any concerns as to whether information you possess may be considered MNPI, you should contact the Office of the Corporate Secretary.

153 Directors and designated officers who are subject to Section 16 of the 1934 Act (collectively, "Section 16 filers") are prohibited from engaging in derivative or speculative stock transactions in Company securities. As such, Section 16 filers may not trade in puts or calls or short sales of the Company's securities, engage in hedging transactions, or hold the Company's securities in a margin account or otherwise pledge the Company's securities as collateral for a loan or other obligation. This Policy continues to apply to transactions in Company securities after termination of an individual's relationship with the Company. If an individual is in possession of MNPI when their service or employment terminates, that individual may not trade in Company securities until the information has become public or is no longer material.

IV. WHEN INFORMATION BECOMES PUBLIC Information that has not been disclosed to the public is generally considered to be non-public information. In order to establish that the information has been disclosed to the public, it may be necessary to demonstrate that the information has been widely disseminated. Filings with the U.S. Securities and Exchange Commission (the "SEC") and press releases disseminated to the public through major newswire services and recognized news media are generally regarded as public information. By contrast, information would likely not be considered widely disseminated if it is available only to the Company's employees, or if it is only available to a select group of analysts, brokers, and institutional investors. A circulation of rumors, even if accurate and reported in the media, does not constitute effective wide dissemination. Once information is widely disseminated, it is still necessary to afford the investing public with sufficient time to absorb the information. As a general rule, information should not be considered fully absorbed by the marketplace until after two trading days have elapsed since the day on which the information is released.

V. OPEN WINDOW PRACTICE & PRE-CLEARANCE PROCEDURE Section 16 filers may trade only during open windows following pre-clearance in writing (including by e-mail or other electronic means) from the Office of the Corporate Secretary. If an individual that has received approval from the Office of the Corporate Secretary for a proposed transaction becomes aware of MNPI prior to executing the transaction, such approval is void and a transaction may not be completed. If clearance is denied, the fact of such denial must be kept confidential by the person requesting clearance. Trading includes any transactions in Company securities, including a purchase, sale, gift, loan, exchange or transfer, exercise of stock options, transfers in the Company's savings plan, contributions to a trust, or other transfer, contemplated by such Section 16 filers, Family Members or Controlled Entities. Each proposed transaction will be evaluated to determine if it raises insider trading concerns or other concerns under the federal or state securities laws and regulations, but such evaluation will not consider the investment aspects of any transaction.

154 The requirement for pre-clearance also applies to (i) the entering into, amendment or termination of any plan or arrangement that provides for the trading of the Company's securities whether or not the plan is intended to comply with Rule 10b5-1 under the 1934 Act (the "Rule 10b5-1 plan") and a trading plan that complies with the requirements of Rule 10b5-1 is called a "Rule 10b5-1 Plan"), as described below; (ii) certain elections made under the Company's savings plan, including (1) an election to increase or decrease the percentage of periodic contributions that will be allocated to the Company's stock fund, (2) an election to make an intra-plan transfer of an existing account balance into or out of the Company's stock fund, (3) an election to borrow money against the Company's savings plan account if the loan will result in a liquidation of all or some of the underlying Company stock fund balance, and (4) an election to pre-pay a plan loan if the pre-payment will result in allocation of loan proceeds to the Company's stock fund; and (iii) certain elections made under the Company's employee stock purchase plan, including an election to withdraw from the plan and an election to change the participation level in the plan. The open window periods are communicated by the Office of the Corporate Secretary and typically begin two full trading days after the prior quarter's earnings release through a designated period, typically ending the 15th day of the third month of the fiscal quarter. The quarterly trading windows may remain closed until after financial reporting on Form 10-K or Form 10-Q is filed with the SEC if determined by the Office of the Corporate Secretary. The Office of the Corporate Secretary may from time to time advise applicable persons of an event-specific closed-window period, the existence of which should not be disclosed to any other person. Trading restrictions during closed-window periods are in addition to the other restrictions in this Policy. Trading outside the closed-window period should not be considered a safe harbor, and any person with MNPI concerning the Company should not trade in securities of the Company until the second trading day following the public release of such information (as described above). In addition, compliance with the open window periods does not excuse an individual from compliance with the prohibitions in this Policy.

VI. RESTRICTIONS FOR EMPLOYEES AND CONTRACTORS INVOLVED IN THE QUARTER CLOSE PROCESS OR WITH ACCESS TO FINANCIAL ESTIMATES AND RESULTS Employees, advisors, consultants and contractors involved in the quarter close process or with access to financial estimates and results may only buy or sell Company securities following the quarterly release of earnings information. These quarterly trading windows typically begin two full trading days after the prior quarter's earnings release through a designated period typically ending the 15th day of the third month of the fiscal quarter. The quarterly trading windows may remain closed until after financial reporting on Form 10-K or Form 10-Q is filed with the SEC if determined by the Office of the Corporate Secretary. However, if any employee, advisor, consultant or contractor possesses MNPI about the Company from other sources, then, in compliance with this Policy, he or she may not trade in Company securities regardless of the quarterly trading window.

155 VII. PRE-ARRANGED TRADING PLANS Rule 10b5-1 of the 1934 Act provides a defense from insider trading liability if trades occur pursuant to a pre-arranged trading plan that complies with the requirements of Rule 10b5-1. If the plan meets the requirements of Rule 10b5-1, securities of the Company may be bought or sold without regard to certain insider trading restrictions. Because of the complexity of Rule 10b5-1 Plans, all such plans must be reviewed and approved by the Office of the Corporate Secretary before they are implemented. Any requested amendments to, or termination of, a 10b5-1 Plan must also be approved in advance on a case-by-case basis by the Office of the Corporate Secretary. The Company is required to make certain public disclosures on a quarterly basis related to 10b5-1 Plans entered into by Section 16 filers, as well as any written trading arrangements entered into by those persons that do not comply with the requirements of Rule 10b5-1. As a result, the Company requires that all written trading arrangements of Section 16 filers that would be disclosable by the Company must comply with the requirements of Rule 10b5-1. Written trading arrangements which do not constitute a Rule 10b5-1 Plan but provide for purchases or sales of Company stock (a) pursuant to representation that the person entering into the plan does not have MNPI and (b) where the person entering into the plan provides specific direction to a third party to sell a determinable number of shares at a specified price (or assigns the decision making authority to a third party) are not permitted unless approved by the Office of the Corporate Secretary.

VIII. COMPLIANCE The Office of the Corporate Secretary provides guidance to persons subject to this Policy with questions regarding their responsibilities and obligations with respect to insider trading. The responsibility to comply with the federal securities laws rests with each individual. Any alleged violation of insider trading may be investigated by the Office of Ethics & Compliance per the Dow Code of Conduct. Each individual is responsible for making sure that he or she complies with this Policy, and that any Family Member or Controlled Entity whose transactions are subject to this Policy, as discussed above, also comply with this Policy. In all cases, the responsibility for determining whether an individual is in possession of MNPI rests with that individual, and any action on the part of the Company, the Office of the Corporate Secretary or any other director, officer or employee pursuant to this Policy (or otherwise) does not in any way constitute legal advice or insulate an individual from liability under applicable securities laws. Individuals could be subject to severe criminal and civil penalties and disciplinary action by the Company, including dismissal of the persons involved, for any conduct prohibited by this Policy or applicable securities laws.

Last Adopted: December 12, 2024 156 EX-21 3 downc 202410kex21.htm EX-21 Document A Subsidiaries of Dow Inc. EXHIBIT 21A At December 31, 2024 Location* This list includes companies for which the effective ownership by Dow Inc. is 50 percent or more. Dow Inc. Delaware The Dow Chemical Company Delaware America Mortell Corporation Texas Mortell Company Delaware Battle Ground Water Company Texas Chemours III LLC Delaware Circulus Holdings, LLC Delaware Circulus Arab, LLC Delaware Circulus Ardmore, LLC Delaware Circulus Project 4, LLC Delaware Circulus Project 5, LLC Delaware Dow Asia Holding, LLC Delaware Dow Asia Pacific Limited Delaware Dow Chemical Pacific Limited Hong Kong Dow Performance Materials (Shanghai) Co., Ltd. China Dow Canada Holding ULCCanada Dow Chemical Canada ULCCanada 3308597 Nova Scotia Company Canada Dow Brasil Industria e Comercio de Produtos Quimicos Ltda. Brazil Dow Brasil Sudeste Industrial Ltda. Brazil Rohm and Haas Química Ltda. Brazil Dow Canada Material Sciences ULCCanada Dow Investment Argentina S.R.L. Argentina PBBPolisur S.R.L. Argentina Dow Quimica de Colombia S.A. Colombia PBBPolisur S.R.L. Argentina Dow Investment Argentina S.R.L. Argentina Dow Quimica de Colombia S.A. Colombia Fort Saskatchewan Ethylene Storage Limited Partnership Canada Palmyra do Brasil Indústria e Comércio de Silício Metais e Recursos Naturais Ltda. Brazil P&A tromont and Company, Limited Partnership (1) Canada P&A tromont Inc. (1) Canada Siam Polyethylene Company Limited (1) Thailand Dow Chemical (China) Investment Company Limited China Dow Chemical (Guangzhou) Company Limited China Dow Chemical (Shanghai) Company Limited China Dow Chemical (Sichuan) Co., Ltd. China Dow Chemical (Zhangjiagang) Company Limited China Dow Chemical Costa Rica S.A. Costa Rica Dow Chemical Delaware Corp. Delaware Hampshire Chemical Corp. Delaware Dow Chemical International Ltd. Delaware Dow Chemical Costa Rica S.A. Costa Rica Dow Chemical Thailand Ltd. Thailand Dow International Holdings Company Delaware Petroquímica-Dow S.A. (Petrodow) Chile Univation Technologies, LLC Delaware Univation Technologies (Hong Kong) Limited Hong Kong Univation (Zhangjiagang) Chemical Company Limited China Univation Technologies International, LLC Delaware Dow Chemical Kuwait B.V. Netherlands Dow Chemical Singapore Holdings Pte. Ltd. Singapore Dow Chemical (Australia) Pty Ltd Australia Dow Chemical (Myanmar) Limited Myanmar Dow Chemical (NZ) Limited New Zealand Dow Chemical Bangladesh Private Limited Bangladesh Dow Chemical International Private Limited India Dow Chemical Korea Limited Korea PT Dow Indonesia Indonesia Terneuzen Investments Holding B.V. Netherlands Dow Chemical Taiwan Limited Taiwan Rohm and Haas Taiwan, Inc. Taiwan Dow Deutschland Inc. Delaware Dow Quimica de Colombia S.A. Colombia Dow Engineering Company Delaware Dow Engineering, Inc. Michigan Dow Financial Services Inc. Delaware 157 A Subsidiaries of Dow Inc. EXHIBIT 21A At December 31, 2024 Location* This list includes companies for which the effective ownership by Dow Inc. is 50 percent or more. Dow Global Financial Management, Inc. Delaware Dow Global Technologies LLC Delaware Dow Technology Investments LLC Delaware Dow Infra OpCo, LLC Delaware Dow Hydrocarbons and Resources LLC Delaware Cayuse Pipeline, LLC Texas Dow Intrastate Gas, LLC Louisiana Dow Pipeline, LLC Texas Dow Infra Fund LLC Delaware Seadrift Pipeline, LLC Delaware UCAR Louisiana Pipeline, LLC Delaware UCAR Pipeline, LLC Delaware UCAR Emulsion Systems FZE United Arab Emirates Dow International Holdings Company Delaware Dow Global Holdings, Inc. Delaware Dow Global Holdings Netherlands B.V. Netherlands 3308597 Nova Scotia Company Canada Dow Worldwide Holding Inc. Delaware Dow Transnational Holding LLC Delaware Dow Zealand Holding B.V. Netherlands Dow Switzerland Holding GmbH Switzerland Dow (Shanghai) Holding Co., Ltd. China Dow International Finance SÀ r Switzerland Dow Europe Holding B.V. Netherlands BASF DOW HPPPO B.V. (1) Netherlands BASF DOW HPPPO Technology B.V. (1) Netherlands Dow Austria Gesellschaft m.b.H. Austria Dow Belgium B.V. Belgium Dow Benelux B.V. Netherlands Dow Chemical Pakistan (Private) Limited Pakistan Performance Materials Italy srl in liquidazione Italy Polyoil Belgium B.V. Belgium Valuepark Terneuzen Beheer B.V. (1) Netherlands Valuepark Terneuzen C.V. (1) Netherlands Valuepark Terneuzen C.V. (1) Netherlands Dow Chemical Company Limited United Kingdom Dow Chemical Services UK Limited United Kingdom Dow Services Trustees UK Limited United Kingdom Hyperlast Limited United Kingdom Dow Chemical East Africa Limited Kenya Dow Chemical Iberica S.L. Spain Terminal de Atrache de Productos Petroquimicos, A.I.E. (1) Spain Transformadora de Etileno A.I.E. (1) Spain Dow Chemical Korea Limited Korea Dow Chemical OORussia Dow Chemical Romania S.R.L. Romania Dow Chemical Silicoes Korea Ltd. Korea Dow Danmark A/S Denmark Dow Europe GmbH Switzerland Dow Chemical IMEA GmbH Switzerland Dow Egypt Services Limited Egypt Dow Mideast Systems S.A.E. (JSC) Egypt Dow France S.A.S. France Dow Hellas Single-Member AVEE Greece Dow Hungary Kft. Hungary Dow Industrial Chemical Products Nigeria Limited Nigeria Dow InterBranch B.V. Netherlands Dow Chemical East Africa Limited Kenya Dow Chemical Pakistan (Private) Limited Pakistan Dow Industrial Chemical Products Nigeria Limited Nigeria Dow Material Sciences Ltd. Israel Dow Materials Science Saudi Arabia Limited Saudi Arabia Dow Mideast Systems S.A.E. (JSC) Egypt Dow Morocco SARL Morocco Dow Norge A/S Norway Dow Quimica de Colombia S.A. Colombia 158 A Subsidiaries of Dow Inc. EXHIBIT 21A At December 31, 2024 Location* This list includes companies for which the effective ownership by Dow Inc. is 50 percent or more. Dow Silicoes Belgium SRL Belgium PT Rohm and Haas Indonesia Indonesia Rohm and Haas Mexico, S. de R.L. de C.V. Mexico Dow Italia s.r.l. Italy Dow Italia Divisione Commerciale s.r.l. Italy Rohm and Haas Italia S.r.l. Italy Dow Material Sciences Ltd. Israel Dow Mideast Systems S.A.E. (JSC) Egypt Dow Egypt Services Limited Egypt Dow Morocco SARL Morocco Dow Olefinverbund GmbH Germany Dow Deutschland Anlagen-gesellschaft mbH Germany Induserv ST GmbH & Co. KG Germany Dow Deutschland Verwaltungen Vertriebs GmbH Germany Dow Produktions und Vertriebs GmbH & Co. OHG Germany Dow Stade Produktions GmbH & Co. OHG Germany Dow MF Verwaltungen GmbH Germany Dow Produktions und Vertriebs GmbH & Co. OHG Germany Dow Pipeline Gesellschaft mbH & Co. KG Germany Dow Pipeline Verwaltungen-gesellschaft mbH Germany Dow Silicoes Deutschland GmbH Germany Induserv SB Anlagenver-waltung GmbH Germany Induserv SB GmbH & Co. KG Germany Induserv ST Anlagenver-waltung GmbH Germany Induserv ST Anlagenver-waltung GmbH Germany Dow Performance Materials (Australia) Pty Ltd Australia Dow Polska Sp.z o.o. Poland Dow Portugal - Produtos Quimicos, Sociedade Unipessoal, Lda Portugal Dow Saudi Arabia Holding B.V. Netherlands Dow Saudi Arabia Investment B.V. Netherlands Dow Materials Science Saudi Arabia Limited Saudi Arabia Dow Silicoes Belgium SRL Belgium Dow Silicoes UK Limited United Kingdom Dow Southern Africa (Pty) Ltd South Africa Dow Starfish Holding B.V. Netherlands Dow Olefinverbund GmbH Germany Dow Suomi OY Finland Dow Sverige AB Sweden Dow Türkiye Kimya Sanayi ve Ticaret Limited Sirketi Turkey Dow Aksa Advanced Composites Holdings B.V. (1) Netherlands EQUATE Marketing Company E.C. (1) Bahrain HPPPO Holding & Finance C.V. (1) Netherlands Limited Liability Company "Dow Ukraine" Ukraine MTP HPJV C.V. Netherlands MTP HPJV Management B.V. Netherlands Palmyra do Brasil Indústria e Comércio de Silício Metais e Recursos Naturais Ltda. Brazil Performance Materials Russia Polyoil Belgium B.V. Belgium Rohm and Haas Espana, S.L. Spain Rohm and Haas Kimsyal Urunler Dagitim ve Ticaret A.S. Turkey Rohm

and Haas Nederland B.V. NetherlandsRUS Polyurethanes Holding B.V. NetherlandsDow Izolan OORussiaDow Silicoes (Shanghai) Co., Ltd.ChinaDow Silicoes Holding Japan Co., Ltd.JapanDow Toray Co., Ltd.JapanSite Services Japan, Co., Ltd.JapanDow Siloxane (Zhangjiagang) Holding Co. Private Ltd.SingaporeDow Siloxanes (Zhangjiagang) Co., Ltd. ChinaRohm and Haas CompanyDelawareDow Chemical Japan LimitedJapanDow-Mitsui Polychemicals Company, Ltd (1)JapanJapan Acrylic Chemical Co., Ltd.JapanDow Chemical Philippines, Inc.PhilippinesROH Holdings 1, LLCDelawareRohm and Haas Equity CorporationDelaware1594 Subsidiaries of Dow Inc.EXHIBIT 21At December 31, 2024Location*This list includes companies for which the effective ownership by Dow Inc. is 50 percent or more.Dow Global Holdings, Inc.DelawareRohm and Haas Chemical (Thailand) LimitedThailandRohm and Haas Chemicals LLCDelawareMorton International, LLCIndianaRohm and Haas China, Inc.DelawareBeijing Eastern Rohm and Haas Company LimitedChinaRohm and Haas International Trading (Shanghai) Co. Ltd.ChinaShanghai Eastern Rohm and Haas Co., Ltd.ChinaRohm and Haas Denmark Finance A/SDenmarkDow Chemical International Private LimitedIndiaPT Rohm and Haas IndonesiaIndonesiaRH DK Vietnam Holdings APDenmarkRohm and Haas Vietnam Co., Ltd.VietnamRohm and Haas (Foshan) Specialty Materials Co., Ltd.ChinaRohm and Haas Chemicals Singapore Pte. Ltd.SingaporeRohm and Haas Texas IncorporatedTexasBattleground Water Company TexasRohm and Haas Equity CorporationDelawareRohm and Haas Quimica Ltda.BrazilDow International Technology CorporationDelawareDow Netherlands Delta Holding C.V.NetherlandsDow Transnational Holding LLCDelawareDCOMCO, Inc.DelawareDow Multinational Holding LLCDelawareDow InfraCo, LLCDelawareDow Multinational Holding 2 LLCDelawareDow InfraCo, LLCDelawareDow Netherlands Tulip Holding B.V.NetherlandsDow Brasil Industria e Comercio de Produtos Quimicos Ltda.BrazilDow Brasil Sudeste Industrial Ltda.BrazilDow Chemical Pacific (Singapore) Private LimitedSingaporeDow Chemical (Malaysia) Sdn. Bhd.MalaysiaDow Chemical (Myanmar) LimitedMyanmarDow Chemical Bangladesh Private LimitedBangladeshDow Chemical International Private LimitedIndiaDow Chemical Pacific LimitedHong KongDow Chemical Vietnam Limited Liability CompanyVietnamPT Dow IndonesiaIndonesiaSentrachem LimitedSouth AfricaDow Olefinverbund GmbHGermanyDow Peru S.A.PeruDow Quimica de Colombia S.A.ColombiaDow Quimica Mexicana S.A. de C.V.MexicoDow Roofing Systems LLCDelawareDow Silicoes CorporationMichiganDC Alabama, Inc.DelawareDCC Litigation Facility, Inc.DelawareDevonshire Underwriters Ltd.District of ColumbiaDow (Zhangjiagang) Holding Co., Ltd.ChinaDow Chemical International Private LimitedIndiaDow Global Holdings, Inc.DelawareDow Silicoes (Zhangjiagang) Co., Ltd.ChinaDow Transnational Holding LLCDelawareValley Asset Leasing, LLCDelawareWarbler I LLCDelawareEssex Chemical CorporationNew JerseyFort Saskatchewan Ethylene Storage Corporation (1)CanadaFort Saskatchewan Ethylene Storage Limited PartnershipCanadaGeneral Latex and Chemical CorporationMassachusettsGWN Holding, LLCDelawareDow Netherlands Delta Holding C.V.NetherlandsDow Saudi Arabia Product Marketing B.V.NetherlandsLong Mott Energy LLCDelawareSentrachem LimitedSouth AfricaH Hotel Holding LLCDelawareMVCC Limited PartnershipDelawareK/D/S Promix, LLC (1)Texas160A Subsidiaries of Dow Inc.EXHIBIT 21At December 31, 2024Location*This list includes companies for which the effective ownership by Dow Inc. is 50 percent or more.Liana LimitedDelawareDiamond Reinsurance Company Inc.VermontDorinco Reinsurance CompanyMichiganDorintal Reinsurance LimitedVermontMVCC Limited PartnershipDelawarePOLY-CARB, Inc.OhioRBC Brazoria West Holding Company, LLCOhioRohm and Haas Mexico, S. de R.L. de C.V.MexicoSiam Polystyrene Company Limited (1)ThailandSiam Styrene Monomer Company Limited (1)ThailandSiam Synthetic Latex Company Limited (1)ThailandTerra Two Taiwan LimitedTaiwanUnion Carbide CorporationNew YorkCalidria CorporationDelaware Carbide Chemical (Thailand) LimitedThailandDow International Holdings CompanyDelawareDow Peru S.A. PeruDow Quimica Mexicana S.A. de C.V.MexicoPeAzuellas Technology Park LLCDelaware South Charleston Sewage Treatment CompanyWest VirginiaUmetco Minerals CorporationDelaware Preadate Properties (Pty) Ltd.South AfricaUnion Carbide Asia Pacific, Inc.Delaware Union Carbide Philippines (Far East), Inc.PhilippinesUnion Carbide South Africa (Proprietary) LimitedSouth AfricaWestbridge Insurance Ltd.Vermont*Å Å Å Å Location of incorporation or organization. Primary location of organization is reported for partnerships.1.These companies are 50%-owned, nonconsolidated affiliates of Dow Inc. and are accounted for on the equity basis. Separate financial statements for these companies are not included in this Annual Report on Form 10-K. These companies are not controlled, directly or indirectly, by Dow Inc. Subsidiaries of these companies, if any, are not listed in this Exhibit 21.161 EX-23.1 1 4 dowinc202410kex2311.htm CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FOR DOW INC. DocumentConsent of Independent Registered Public Accounting FirmEXHIBIT 23.1.1We consent to the incorporation by reference of our reports dated FebruaryÅ 4, 2025, relating to (i) the consolidated financial statements and financial statement schedule of Dow Inc. and subsidiaries (the "aœCompanyaœ"), and (ii) the effectiveness of the Company's internal control over financial reporting, appearing in the Annual Report on FormÅ 10aœK, filed jointly by Dow Inc. and The Dow Chemical Company, for the year ended DecemberÅ 31, 2024, in the following Registration Statements of Dow Inc.: Form S-3:Nos.333-230668333-265556Form S-8:Nos.333-220352-01333-230680333-230681333-2355472333-255473/s/ DELOITTE & TOUCHE LLPMidland, MichiganFebruary 4, 2025162 EX-23.1 2 5 dowinc202410kex2312.htm CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FOR TDCC DocumentConsent of Independent Registered Public Accounting FirmEXHIBIT 23.1.2We consent to the incorporation by reference of our reports dated FebruaryÅ 4, 2025, relating to (i) the consolidated financial statements and financial statement schedule of The Dow Chemical Company and subsidiaries (aœTDCCaœ) and (ii) the effectiveness of TDCC's internal control over financial reporting, appearing in the Annual Report on FormÅ 10-K, filed jointly by Dow Inc. and The Dow Chemical Company, for the year ended DecemberÅ 31, 2024, in the following Registration Statements of The Dow Chemical Company: Form S-3:No.333-265556-01Form S-4:Nos.333-234108Form S-8:Nos.331-795333-40271333-91027333-103519333-220352/s/ DELOITTE & TOUCHE LLPMidland, MichiganFebruary 4, 2025163 EX-23.2 6 dowinc202410kex2322.htm ANKURA CONSULTING GROUP, LLC's CONSENT DocumentANKura Consulting Group, LLC's ConsentEXHIBIT 23.2ANKura Consulting Group, LLC ("ANKura") hereby consents to the use of ANkura's name and the reference to ANkura's reports in this Annual Report on Form 10-K of Dow Inc. and The Dow Chemical Company for the year ended DecemberÅ 31, 2024, and the incorporation by reference thereof in the following Registration Statements of Dow Inc. and The Dow Chemical Company:DOw INC.Form S-3:Nos.333-230668333-265556Form S-8:Nos.333-220352-01333-230680333-230681333-255472333-255473THE DOW CHEMICAL COMPANYForm S-3:Nos.333-265556-01Form S-4:Nos.333-234108Form S-8:Nos.33-61795333-40271333-91027333-103519333-220352/s/ AMY BROCKMANAmy BrockmanSenior Managing DirectorANKura Consulting Group, LLCFebruary 4, 2025164 EX-31.1 7 dowinc202410kex311.htm CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 DocumentDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesEXHIBITÅ 31.1Certification Pursuant to SectionÅ 302 of the Sarbanes-Oxley Act of 2002I, Jim Fitterling, certify that:1.I have reviewed this Annual Report on Form 10-K of Dow Inc. and The Dow Chemical Company;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrants as of, and for, the periods presented in this report;4.The registrants' other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrants and have:a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrants, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;c)Evaluated the effectiveness of the registrants' disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andd)Disclosed in this report any change in the registrants' internal control over financial reporting that occurred during the registrants' most recent fiscal quarter (the registrants' fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrants' internal control over financial reporting; and5.The registrants' other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrants' auditors and the audit committee of registrants' board of directors (or persons performing the equivalent function):a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrants' ability to record, process, summarize and report financial information; andb)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrants' internal control over financial reporting./s/ JIM FITTERLINGJim FitterlingChair and Chief Executive OfficerFebruary 4, 2025165 EX-31.2 8 dowinc202410kex312.htm CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 DocumentDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesEXHIBITÅ 31.2Certification Pursuant to SectionÅ 302 of the Sarbanes-Oxley Act of 2002I, Jeffrey L. Tate, certify that:1.I have reviewed this Annual Report on Form 10-K of Dow Inc. and The Dow Chemical Company;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrants as of, and for, the periods presented in this report;4.The registrants' other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrants and have:a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrants, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;c)Evaluated the effectiveness of the registrants' disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andd)Disclosed in this report any change in the registrants' internal control over financial reporting that occurred during the registrants' most recent fiscal quarter (the registrants' fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrants' internal control over financial reporting; and5.The registrants' other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrants' auditors and the audit committee of registrants' board of directors (or persons performing the equivalent function):a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrants' ability to record, process, summarize and report financial information; andb)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrants' internal control over financial reporting./s/ JEFFREY L. TATEJeffrey L. TateChief Financial OfficerFebruary 4, 2025166 EX-32.1 9 dowinc202410kex321.htm CERTIFICATION PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 DocumentDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesEXHIBITÅ 32.1Certification Pursuant to SectionÅ 906 of the Sarbanes-Oxley Act of 2002I, Jim Fitterling, Chair and Chief Executive Officer of Dow Inc. and The Dow Chemical Company (the "aœCompaniesaœ"), certify that:1.The Annual Report on Form 10-K of the Companies for the year ended DecemberÅ 31, 2024, as filed with the Securities and Exchange Commission (the "aœReportaœ") fully complies with the requirements of SectionÅ 13(a) or 15(d) of the Securities Exchange Act of 1934; and2.The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Companies.Å /s/ JIM FITTERLINGJim FitterlingChair and Chief Executive OfficerFebruary 4, 2025167 EX-32.2 10 dowinc202410kex322.htm CERTIFICATION PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 DocumentDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesEXHIBITÅ 32.2Certification Pursuant to SectionÅ 906 of the Sarbanes-Oxley Act of 2002I, Jeffrey L. Tate, Chief Financial Officer of Dow Inc. and The Dow Chemical Company (the "aœCompaniesaœ"), certify that:1.The Annual Report on Form 10-K of the Companies for the year ended DecemberÅ 31, 2024, as filed with the Securities and Exchange Commission (the "aœReportaœ") fully complies with the requirements of SectionÅ 13(a) or 15(d) of the Securities Exchange Act of 1934; and2.The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Companies.Å /s/ JEFFREY L. TATEJeffrey L. TateChief Financial OfficerFebruary 4, 2025168 EX-97.2 11 tdcc clawbackpolicyx972.htm EX-97.2 DocumentDow Inc. and SubsidiariesThe Dow Chemical Company and SubsidiariesEXHIBITÅ 97.2THE DOW CHEMICAL COMPANYCOMPENSATION CLAWBACK POLICYThe Board of Directors (the "aœBoardaœ") of The Dow Chemical Company (the "aœCompanyaœ") believes that it is in the best interest of the Company and its shareholders to maintain a culture that emphasizes integrity and accountability and that reinforces the Companyaœ's compensation philosophy. The Board has therefore adopted this Compensation Clawback Policy (the "aœPolicyaœ") which provides for the recoupment of compensation, including incentive-based compensation, in the event of an accounting restatement. This Policy is intended to comply with Section 10D of the Securities Exchange Act of 1934 (the "aœActaœ"), the rules promulgated thereunder by the Securities and Exchange Commission, and the listing standards of the New York Stock Exchange (collectively, the "aœApplicable Rulesaœ"), and will be interpreted consistent therewith.Applicability and Effective DateThis Policy is effective December 1, 2023 (the "aœEffective Dateaœ") and is applicable to all Compensation (as defined below) received by Covered Employees (as defined below) after the Effective Date. The Policy will be administered by the Board. Any determination made by the Board under this Policy will be final and binding on all affected individuals.Clawback Following an Accounting RestatementIn the event the Company is required to prepare an Accounting Restatement (as defined below), any Executive Officer (as defined below) who received Excess Compensation (as defined below) during the three (3) completed fiscal years preceding the date the Company is required to prepare an Accounting Restatement (the "aœRestatement Look-Back Periodaœ") shall be required to repay or forfeit such Excess Compensation reasonably promptly (the "aœRestatement Clawbackaœ"). For purposes of this Policy, the date the Company is required to prepare an Accounting Restatement is deemed to be the earlier of the date (i) the Board concludes, or reasonably should have concluded, that the Company is required to prepare an Accounting Restatement, or (ii) a court, regulator, or other legally authorized body directs the Company to prepare an Accounting Restatement.The Board shall have discretion to determine the appropriate means of recovery of the Excess Compensation, which may include, without limitation, direct payment in a lump sum from the Executive Officer, recovery over time, cancellation of outstanding awards, the reduction of future pay and/or awards, and/or any other method which the Board determines is advisable to achieve reasonably prompt recovery of the Excess Compensation. At the direction of the Board, the Company shall take all actions reasonable and appropriate to recover the Excess Compensation from any applicable Covered Employee, and such Executive Officer shall be required to reimburse the Company for any and all expenses reasonably incurred (including legal fees) by the Company in recovering such Excess Compensation in accordance with this Policy.The Board may determine that repayment of Excess Compensation (or a portion thereof) in connection with an Accounting Restatement is not required only where it determines that recovery would be impracticable and one of the following circumstances exists: (i) the direct expense paid to a third party to assist in enforcing this Policy would exceed the amount to be recovered; provided, that the Company 169has (A) made a reasonable attempt to recover such Excess Compensation, (B) documented such reasonable attempt, and (C)A provided such documentation to the New York Stock Exchange; and (ii) recovery would likely cause an otherwise tax-qualified retirement plan, under which benefits are broadly available to employees of the Company, to fail to meet the requirements of 26 U.S.C. 401(a)(13) or 26 U.S.C. 411(a) and the regulations thereunder.Recovery of Excess Compensation under this Policy is on a "aœno faultaœ" basis, meaning that it will occur regardless of whether the Executive Officer was directly or indirectly responsible, in whole or in part, for the Accounting Restatement, and there will be no indemnification by the Company or any of its affiliates for any Executive Officers in connection with this Policy.Clawback for Misconduct by a Covered EmployeeIn the event a Covered Employee is determined to have engaged in a Misconduct Event (as defined below), the Company may, but shall not be required to, recoup to the greatest extent permitted under applicable law any Compensation such Covered Employee received or was entitled to receive during the period commencing on the earlier of (a) the date of the Misconduct Event, or (b) the first day of the third (3rd) fiscal year which precedes the fiscal year in which the Company determines that a Misconduct Event occurred through the date on which the Company determines that a Misconduct Event occurred (the "aœMisconduct Look-Back Periodaœ"), and such Covered Employee shall reasonably promptly repay or forfeit, as applicable all such Compensation (the "aœMisconduct Clawbackaœ").The Board shall have discretion to determine the appropriate means of recovery of the Compensation, which may include, without limitation, direct payment in a lump sum from the Covered Employee, recovery over time, cancellation of outstanding awards, the reduction of future pay and/or awards, and/or any other method which the Board determines is advisable to achieve reasonably

partial recovery of the Compensation. At the direction of the Board, the Company shall take all actions reasonable and appropriate to recover the Compensation from any applicable Covered Employee, and such Covered Employee shall be required to reimburse the Company for any and all expenses reasonably incurred (including legal fees) by the Company in recovering such Compensation in accordance with this Policy. For the avoidance of doubt, with respect to any Compensation subject to repayment and/or recovery under the Misconduct Clawback, the Board (or its designee or delegate) retains discretion to determine whether and how any such Compensation may or will be recovered or repaid. There will be no indemnification by the Company or any of its affiliates for any Covered Employees in connection with a Misconduct Event under this Policy. Definitions For purposes of this Policy, the following definitions will apply: **Accounting Restatement** means an accounting restatement due to the material noncompliance of the Company with any financial reporting requirement under securities laws, including any required accounting restatement to correct an error in previously issued financial statements that is material to the previously issued financial statements, or that corrects an error that is not material to previously issued financial statements but would result in a material misstatement if the error was corrected in the current period or left uncorrected in the current period. Changes to financial statements that do not constitute an Accounting Restatement include retroactive: (i) application of a change from one generally accepted accounting principle to another generally accepted accounting principle; (ii) revisions to reportable segment information due to a change in internal organization; (iii) reclassification due to a 170discontinued operation; (iv) application of a change in reporting entity, such as from a reorganization of entities under common control; and (v) revisions for stock splits, reverse stock splits, stock dividends, or other changes in capital structure. In addition, errors that are corrected within the Company's current financial reporting period as an out-of-period adjustment when such adjustment is considered by the Company to be immaterial to both the current and prior financial reporting period would not constitute an Accounting Restatement. **Compensation** means all Incentive-Based Compensation and any other Dow-provided compensation which was paid to the Covered Employee or to which the Covered Employee had a right to receive. For the avoidance of doubt, Compensation includes: (i) Separation pay or other severance benefits; (ii) All performance awards and bonuses, regardless of whether they are discretionary or based on subjective goals or goals unrelated to financial reporting measures; (iii) All employer contributions and employer-provided benefits under any nonqualified deferred compensation plan sponsored by Dow; (iv) Any equity award issued to a Covered Employee regardless of whether such equity award vests exclusively upon completion of a specified employment period; and (v) Any shares of Dow Inc. common stock received pursuant to any such equity award. Notwithstanding the foregoing, Compensation shall not include any vested benefits under a tax-qualified retirement plan or any other compensation that may not be recouped as a matter of law. **Covered Employee(s)** means (a) each Executive Officer, and (b) solely with respect to a Misconduct Clawback, all other officers and employees of the Company and its subsidiaries and affiliates. **Dow** means the Company and any of its subsidiaries or affiliates whose current or former service providers are considered Covered Employees. **Executive Officer** means an individual who is, or was during the Look-Back Period and/or the Misconduct Look-Back Period, an executive officer of the Company within the meaning of Rule 10D-1(d) under the Act. **Excess Compensation** means any amount of Incentive-Based Compensation received by an Executive Officer that exceeds the amount of Incentive-Based Compensation that otherwise would have been received had it been determined based on the Accounting Restatement, computed without regard to any taxes paid. For Incentive-Based Compensation based on stock price or total shareholder return, where the amount to be recovered is not subject to mathematical recalculation directly from information in the Accounting Restatement, the amount to be recovered shall be based on a reasonable estimate of the effect of the Accounting Restatement on the stock price or total shareholder return, as applicable, and the Company shall retain documentation of the determination of such estimate and provide such documentation to the New York Stock Exchange if so required by the Applicable Rules. Incentive-Based Compensation is deemed received during the fiscal year during which the applicable financial reporting measure, stock price, and/or total shareholder return measure, upon which the payment is based, is achieved, even if the grant or payment occurs after the end of such period. **Incentive-Based Compensation** means any compensation that is granted, earned or vested based wholly or in part on stock price, total shareholder return, and/or the attainment of (i) any financial reporting measure(s) that are determined and presented in accordance with the accounting principles used in preparing the Company's financial statements and/or (ii) any other measures that are derived in whole or in part from such measures. **Incentive-Based Compensation** includes equity incentive awards that vest exclusively upon completion of a specified employment period, without any performance condition, and bonus awards that are discretionary or based on subjective goals or goals unrelated to financial reporting measures. **Misconduct Event** means: (i) A Covered Employee is convicted of or pleads guilty (or nolo contendere) to a felony, or a crime involving moral turpitude; (ii) A Covered Employee knowingly commits a material violation of any of Dow's policies, rules, or guidelines; (iii) A Covered Employee engages in fraudulent or dishonest activity, including, but not limited to, falsification of reports or the unauthorized removal or misuse of Company property; (iv) A Covered Employee breaches a fiduciary duty or the terms of any confidentiality or other restrictive covenant term or agreement, in each case, owed to or in favor of Dow or any of its employee benefit plans that are subject to the Employee Retirement Income Security Act of 1974, as amended; (v) A Covered Employee engages in gross negligence or willful misconduct in performing or failing to perform the Covered Employee's duties, the result of which exposes, or is reasonably likely to expose, Dow to serious injury (financial, reputational, or otherwise); or (vi) A Covered Employee reasonably determines would expose, or be reasonably likely to expose, Dow to serious injury (financial, reputational, or otherwise). Administration, Amendment, and Termination This Policy will be enforced, and appropriate proxy disclosures and exhibit filings will be made in accordance with the Applicable Rules and any other applicable rules and regulations of the Securities and Exchange Commission and applicable New York Stock Exchange listing standards. The Board shall have authority to (i) exercise all of the powers granted to it under this Policy; (ii) construe, interpret, and implement this Policy; and (iii) make all determinations necessary or advisable in administering this Policy. For the avoidance of doubt, in the event of an Accounting Restatement, applicability of the Compensation Clawback Policy adopted by Dow Inc. (the "Dow Inc. Clawback Policy") will first be considered for Covered Employees who also serve as Executive Officers of Dow Inc. In making any determinations under this Policy, the Board is expected to provide substantial deference to any determination made by the Board of Directors (or Compensation and Leadership Development Committee thereof) of Dow Inc. under the Dow Inc. Clawback Policy, so long as the Board, in its judgment and within the scope of its fiduciary obligations under applicable law, has not determined that any determination under the Dow Inc. Clawback Policy was made in manifest error or such determination under the Dow Inc. Clawback Policy would lead to substantially different outcomes under this Policy. There is no intention to, nor shall there be, any duplicative recoupment of the same compensation under more than one policy under which any individual may be covered. Solely with respect to the Misconduct Clawback, the Board hereby delegates to the Chief Human Resources Officer of the Company, and such other officer of the Company as the Board may determine 172from time to time, the authority to make determinations, administer, and enforce this Policy with respect to individuals who are not executive officers within the meaning of Rule 10D-1(d) under the Act. The Board may amend this Policy, from time to time in its discretion, and shall amend this Policy, as it deems necessary, including to reflect changes in applicable law. The Board may terminate this Policy at any time. Any such amendment (or provision thereof) or termination shall not be effective if such amendment or termination would (after taking into account any actions taken by the Company contemporaneously with such amendment or termination) cause the Company to violate the Applicable Rules. In the event of any conflict or inconsistency between this Policy and any other policies, plans, or other materials of the Company, this Policy will govern. In the event of any conflict or inconsistency between this Policy and the Dow Inc. Clawback Policy, the Dow Inc. Clawback Policy will govern. This Policy will be deemed to be automatically updated to incorporate any requirement of law, the SEC, exchange listing standard, rule, or regulation applicable to the Company. Effective as of December 1, 2023 173 EX-101. SCH 12 dow-20241231.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover Page link:presentationLink link:calculationLink link:definitionLink 9952151 - Document - Auditor Information link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - Consolidated Statements of Income link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - Dow Inc. Consolidated Statements of Comprehensive Income Statement link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - Dow Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - Dow Consolidated Balance Sheets Parentheticals link:presentationLink link:calculationLink link:definitionLink 9952156 - Statement - Consolidated Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 9952157 - Statement - Consolidated Statements of Equity link:presentationLink link:calculationLink link:definitionLink 9952158 - Statement - TDCC Consolidated Statements of Income link:presentationLink link:calculationLink link:definitionLink 9952159 - Statement - Consolidated Statements of Comprehensive Loss link:presentationLink link:calculationLink link:definitionLink 9952160 - Statement - TDCC Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 9952161 - Statement - TDCC Consolidated Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 9952162 - Statement - TDCC Consolidated Statements of Equity link:presentationLink link:calculationLink link:definitionLink 9952163 - Statement - TDCC Consolidated Balance Sheets Parentheticals link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Notes) link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - RECENT ACCOUNTING GUIDANCE (Notes) link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - REVENUE (Notes) link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - ACQUISITIONS AND DIVESTITURES (Notes) link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - RESTRUCTURING, GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET (Notes) link:presentationLink link:calculationLink link:definitionLink 9952169 - 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Comprehensive income attributable to The Dow Chemical Company Comprehensive Income (Loss), Net of Tax, Attributable to Parent Pension Plan [Member] Pension Plan [Member] Pension Plan [Member] Income taxes payable Accrued Income Taxes, Current Asset Retirement Obligation Other Activity Asset Retirement Obligation Other Activity Asset Retirement Obligation Other Activity Weighted-average discount rate - Finance leases Finance Lease, Weighted Average Discount Rate, Percent 2025 Program 2025 Program [Member] 2025 Restructuring Program TRANSFERS OF FINANCIAL ASSETS Transfers and Servicing of Financial Assets [Text Block] Other - net Effective Income Tax Rate Reconciliation, Other Adjustments, Percent Finance Lease, Liability, to be Paid, Year One Finance Lease, Liability, to be Paid, Year One Contractual Maturities of Debt Securities Investments Classified by Contractual Maturity Date [Table Text Block] Award Type [Axis] Award Type [Axis] Corporate bonds Corporate bonds Corporate Debt Securities [Member] Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block] Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block] Foreign currency impact Goodwill, Foreign Currency Translation Gain (Loss) Total Inventory, Gross Net property Net property Property, Plant and Equipment, Net Repayments of Debt Repayments of Debt ICFR Auditor Attestation Flag ICFR Auditor Attestation Flag Liabilities Liabilities Common stock issued/sold Stock Issued During Period, Value, Common Stock Stock Issued During Period, Value, Common Stock Noncontrolling interests Balance at Jan 1 Balance at Dec 31 Equity, Attributable to Noncontrolling Interest Common Stock, Dividends, Per Share, Cash Paid Common Stock, Dividends, Per Share, Cash Paid Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Temporarily Impaired Securities, Less than 12 Months, Fair Value Debt Securities, Held-to-Maturity, Continuous Unrealized Loss Position, Less than 12 Months, Fair Value Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Foreign Currency Translation Foreign Currency Transactions and Translations Policy [Policy Text Block] Revolving Credit Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Derivatives - asset position Derivative Financial Instruments, Assets [Member] 3.625 Percent Notes Due May 2026 3.625 Percent Notes Due May 2026 [Member] 3.625 Percent Notes Due May 2026 Schedule of Additional Information About Deferred Restricted Stock Units Schedule of Additional Information About Deferred Restricted Stock Units [Table Text Block] Schedule of Additional Information About Deferred Restricted Stock Units Cash provided by operating activities - continuing operations Net Cash Provided by (Used in) Operating Activities, Continuing Operations Equity Method Investee Equity Method Investee [Member] Contract with Customer, Asset, Reclassified to Receivable Contract with Customer, Asset, Reclassified to Receivable Operating lease liabilities - current Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount After ten years, Fair Value Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 10 Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment [Member] Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Site Contingency [Line Items] Site Contingency [Line Items] Bilateral Revolving Credit Facility, Due June 2027 Bilateral Revolving Credit Facility, Due June 2027 [Member] Bilateral Revolving Credit Facility, Due June 2027 Additional accruals Asset Retirement Obligation, Liabilities Incurred Operating loss carryforwards Deferred Tax Assets, Operating Loss Carryforwards Guarantor Obligations [Line Items] Guarantor Obligations [Line Items] Gross realized gains Debt Securities, Available-for-Sale, Realized Gain Health Care Cost Trend Rate Assumed for Next Year - net periodic costs Defined Benefit Plan, Health Care Cost Trend Rate Assumed To Calculate Net Periodic Benefit Cost, Next Fiscal Year Defined Benefit Plan, Health Care Cost Trend Rate Assumed To Calculate Net Periodic Benefit Cost, Next Fiscal Year Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued, Weighted Average Grant Date Fair Value Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued, Weighted Average Grant Date Fair Value Senior Unsecured Notes Senior Unsecured Notes [Member] Senior Unsecured Notes [Member] Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Performance Deferred Stock Awards Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Performance Deferred Stock Awards Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Performance Deferred Stock Awards Property Total property Property, Plant and Equipment, Gross Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period Share-Based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period Share-Based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement Prior service cost (credit) Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax Plan participants' contributions Defined Benefit Plan, Plan Assets, Contributions by Plan Participant Debt Instrument [Line Items] Debt Instrument [Line Items] Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Other Assets Other Assets Goodwill and Other Intangible Assets Goodwill and Intangible Assets, Policy [Policy Text Block] Decreases due to expiration of statutes of limitations Unrecognized Tax Benefits, Reduction Resulting from Lapse of Applicable Statute of Limitations Leased Assets and Non-Manufacturing Facilities Leased Assets and Non-Manufacturing Facilities [Member] Leased Assets and Non-Manufacturing Facilities Unrealized gains (losses) on investments OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax Weighted-average common shares outstanding - diluted Weighted Average Number of Shares Outstanding, Diluted Bilateral Revolving Credit Facility, Due March 2025, Facility Three Bilateral Revolving Credit Facility, Due March 2025, Facility Three [Member] Bilateral Revolving Credit Facility, Due March 2025, Facility Three Restructuring and Related Cost, Expected Cost Restructuring and Related Cost, Expected Cost Other Nonoperating Income (Expense) [Member] Other Nonoperating Income (Expense) [Member] MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Accounts Payable Accounts Payable [Member] Dow Inc.â€™s stockholdersâ€™ equity Dow Inc.â€™s stockholdersâ€™ equity The Dow Chemical Companyâ€™s stockholder's equity Equity, Attributable to Parent Deferred Tax Assets, Gross Deferred Tax Assets, Gross Treasury stock at cost (2024: 80,859,145 shares; 2023: 76,302,081 shares) Treasury Stock, Value Within one year, Fair Value Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, Year One FINANCIAL INSTRUMENTS Financial Instruments Disclosure [Text Block] Siam Styrene Monomer Company Limited Siam Styrene Monomer Co, Ltd [Member] Siam Styrene Monomer Co, Ltd [Member] Litigation Case [Axis] Litigation Case [Axis] Business Combinations [Abstract] Accrued and Other Current Liabilities [Member] Accrued and Other Current Liabilities [Member] Accrued and Other Current Liabilities [Member] Derivative Asset, Current Derivative Asset, Current Type of Adoption [Domain] Accounting Standards Update [Domain] Schedule of goodwill Schedule of Goodwill [Table Text Block] Concentration Risk Type [Domain] Concentration Risk Type [Domain] Letters of Credit Outstanding, Amount Letters of Credit Outstanding, Amount Selling, general and administrative expenses Selling, General and Administrative Expense Supplementary Information [Line Items] Supplementary Information [Line Items] Supplementary Information [Line Items] Defined Contribution Plan, Cost Defined Contribution Plan, Cost Schedule of Change in Asset Retirement Obligation Schedule of Change in Asset Retirement Obligation [Table Text Block] Lessee, Additional Leases Not yet Commenced, Term of Contract Lessee, Additional Leases Not yet Commenced, Term of Contract Terms of lessee's leases not yet commenced, in 'PnYmNdTnHnMnS' format, for example, 'PY15M13D' represents reported fact of one year, five months, and thirteen days. Proceeds from sales and maturities of investments Proceeds from Sale and Maturity of Other Investments The Kuwait Olefins Company K.S.C. The Kuwait Olefins Company Ksc [Member] The Kuwait Olefins Company Ksc [Member] Cost of Sales [Member] Cost of Sales [Member] Product Product [Member] Maturities of Lease Liabilities [Table Text Block] Maturities of Lease Liabilities [Table Text Block] [Table Text Block] For Tabular disclosure of undiscounted cash flows of lessee's operating and finance lease liabilities. Includes, but is not limited to, reconciliation of undiscounted cash flows to lease liabilities recognized in statement of financial position. Entity Addresses [Line Items] Entity Addresses [Line Items] Document Fiscal Period Focus Document Fiscal Period Focus Supplier Finance Program, Obligation, Addition Supplier Finance Program, Obligation, Addition Bilateral Revolving Credit Facility, Due September 2027 Bilateral Revolving Credit Facility, Due September 2027 [Member] Bilateral Revolving Credit Facility, Due September 2027 Long-Term Debt, Maturity, Year Four The Dow Chemical Company The Dow Chemical Company [Member] The Dow Chemical Company All Executive Categories All Executive Categories [Member] Incremental Common Shares Attributable to Dilutive Effect of Share-Based Payment Arrangements Incremental Common Shares Attributable to Dilutive Effect of Share-Based Payment Arrangements Balance Sheet Location [Domain] Statement of Financial Position Location, Balance [Domain] Equity securities Equity Securities [Member] Trade Accounts Receivable Eligible for Sale Trade Accounts Receivable Eligible for Sale Trade Accounts Receivable Eligible for Sale Schedule of Restructuring Reserve by Type of Cost [Table Text Block] Schedule of Restructuring Reserve by Type of Cost [Table Text Block] Unrealized Gains (Losses) on Investments AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member] 2026 Finite-Lived Intangible Asset, Expected Amortization, Year Two Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Retirement Plan Type [Domain] Retirement Plan Type [Domain] Total other comprehensive income (loss) Other comprehensive income (loss) Total other comprehensive income (loss) Other Comprehensive Income (Loss), Net of Tax Dividend yield Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate Held-to-maturity Securities [Member] Held-to-Maturity Securities [Member] Document Type Document Type Derivative Contract [Domain] Derivative Contract Type [Domain] Derivative Contract [Domain] Dow Inc. [Member] Dow Inc. [Member] Dow Inc. [Member] Actuarial changes in assumptions and experience Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss) Number of underground brine, mining and other wells without conditional asset retirement obligation Number Of Underground Brine Well Without Conditional Asset Retirement Obligation Number Of Underground Brine Well Without Conditional Asset Retirement Obligation Schedule of Segment Reporting Information, by Segment [Table Text Block] Schedule of Segment Reporting Information, by Segment [Table Text Block] Software Computer Software, Intangible Asset [Member] Bilateral Revolving Credit Facility, Due November 2023 Bilateral Revolving Credit Facility, Due November 2023 [Member] Bilateral Revolving Credit Facility, Due November 2023 Available-for-sale Debt Securities, Accumulated Gross Unrealized Gain, Current, before Tax Available-for-sale Debt Securities, Accumulated Gross Unrealized Gain, Current, before Tax Available-for-sale Debt Securities, Accumulated Gross Unrealized Gain, Current, before Tax Available-for-sale Debt Securities, Accumulated Gross Unrealized Gain, Current, before Tax Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Equity Securities with and without Readily Determinable Fair Value Equity Securities with and without Readily Determinable Fair Value [Table Text Block] Equity Securities with and without Readily Determinable Fair Value Other Income and Expenses [Abstract] Schedule of Defined Benefit Plans Disclosures [Table] Defined Benefit Plan [Table] Total, Amortized Cost Debt Securities, Available-for-sale, Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost Other noncurrent obligations Equity Method Investment, Liability, Noncurrent Equity Method Investment, Liability, Noncurrent Additional Cash Expenditures Additional Cash Expenditures [Member] Additional Cash Expenditures Contract with Customer, Asset and Liability Contract with Customer, Contract Asset, Contract Liability, and Receivable [Table Text Block] Schedule of significant items [Table Text Block] Schedule of significant items [Table Text Block] Schedule of significant items Schedule of estimated future amortization expense Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Maximum Maximum [Member] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Goodwill, Impaired, Accumulated Impairment Loss Goodwill, Impaired, Accumulated Impairment Loss Supplier Finance Program, Payment Timing, Period Supplier Finance Program, Payment Timing, Period Finite-Lived Intangible Assets, Net Accounts Payable, Current Accounts Payable, Current Investment Type [Axis] Investment Type [Axis] Investment in gas field developments Payments to Explore and Develop Oil and Gas Properties Environmental Remediation Expense Environmental Remediation Expense, before Recovery Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Foreign Currency Denominated Debt [Member] Foreign Currency Denominated Debt [Member] Foreign Currency Denominated Debt [Member] Gain (loss) related to litigation settlement Gain (Loss) from Litigation Settlement Indemnification loss cap Business Combination, Indemnification Assets, Maximum Amount Allowable Business Combination, Indemnification Assets, Maximum Amount Allowable Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block] Principal Nonconsolidated Affiliates Principal Nonconsolidated Affiliates [Member] Principal Nonconsolidated Affiliates [Member] Total lease cost Lease, Cost Coatings and Performance Monomers [Member] Coatings and Performance Monomers [Member] Coatings and Performance Monomers [Domain] Statistical Measurement

[Axis] Statistical Measurement [Axis] Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Income before income taxes Income before income taxes Income before income taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Grantee Status [Domain] Grantee Status [Domain] Accounts Receivable Facility, Europe [Member] Accounts Receivable Facility, Europe [Member] Accounts Receivable Facility, Europe Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Deferred Tax Liabilities, Property, Plant and Equipment Deferred Tax Liabilities, Property, Plant and Equipment Name Outstanding Recovery, Individual Name 1.875% Notes due March 15, 2040 [Member] 1.875% Notes due March 15, 2040 [Member] 1.875% Notes due March 15, 2040 Adjustment of inventories to the LIFO basis Inventory, LIFO Reserve Derivatives used in Net Investment Hedge, Gain (Loss), Reclassified to Earnings, Net of Tax Derivatives used in Net Investment Hedge, Gain (Loss), Reclassified to Earnings, Net of Tax Variable lease cost Variable Lease, Cost Title of Individual [Axis] Title and Position [Axis] Disposal Group, Including Discontinued Operation, Goodwill Disposal Group, Including Discontinued Operation, Goodwill Disposal Group, Including Discontinued Operation, Goodwill Industrial Solutions [Member] Industrial Solutions [Member] Industrial Solutions [Member] Packaging & Specialty Plastics [Member] [Domain] Packaging & Specialty Plastics [Member] Packaging & Specialty Plastics [Member] Packaging & Specialty Plastics January 1, 2024 - December 31, 2026 January 1, 2024 - December 31, 2026 [Member] January 1, 2024 - December 31, 2026 Award Timing Predetermined Award Timing Predetermined [Flag] Payments on long-term debt Repayment of Long-Term Debt, Long-Term Lease Obligation, and Capital Security Subsequent Event Type [Domain] Subsequent Event Type [Domain] Dividends paid to stockholders Payments of Ordinary Dividends, Common Stock Investment, Name [Axis] Investment, Name [Axis] Revenue, Segment Benchmark Revenue, Segment Benchmark [Member] Amortization of prior service credit Defined Benefit Plan, Amortization of Prior Service Cost (Credit) Earnings per common share - diluted Earnings (loss) per common share - diluted Earnings Per Share, Diluted Defined Benefit Plan, Expected Future Benefit Payment [Abstract] Defined Benefit Plan, Expected Future Benefit Payment [Abstract] Finite-lived Intangible Assets Amortization Expense Finite-Lived Intangible Assets Amortization Expense [Table Text Block] State and Local Jurisdiction State and Local Jurisdiction [Member] Domestic Income (Loss) from Continuing Operations before Income Taxes, Domestic Guarantees Performance Guarantee [Member] Dow V. Nova Chemicals Corporation Patent Infringement Matter Dow V. Nova Chemicals Corporation Patent Infringement Matter [Member] Dow V. Nova Chemicals Corporation Patent Infringement Matter [Member] Total current tax expense Current Income Tax Expense (Benefit) Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Other Nonrecurring (Income) Expense Other Nonrecurring (Income) Expense Hedge Funds Hedge Funds [Member] Retirement Benefits [Abstract] Retirement Benefits [Abstract] Restructuring and asset related charges - net Restructuring, Settlement and Impairment Provisions Defined Contribution Plan, Employer Matching Contribution, Percent of Employees' Gross Pay Defined Contribution Plan, Employer Matching Contribution, Percent of Employees' Gross Pay Foreign exchange losses 2 Gain (Loss), Foreign Currency Transaction, before Tax Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Debt - asset-backed Asset-Backed Securities [Member] Hedge Gain (Loss) to be Reclassified During Next 12 Months, Excluded Components, Net Hedge Gain (Loss) to be Reclassified During Next 12 Months, Excluded Components, Net The estimated net amount of unrealized gains or losses on excluded components of hedges as of the balance sheet date expected to be reclassified to earnings within the next twelve months. Additional Percentage of Dow InfraCo Membership Interests Available for Purchase Additional Percentage of Dow InfraCo Membership Interests Available for Purchase Additional Percentage of Dow InfraCo Membership Interests Available for Purchase Excluded Components [Member] Excluded Components [Member] Excluded Components [Member] Deferred Tax Liabilities, Other Deferred Tax Liabilities, Other Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value Net income (loss) Net income (loss) Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal Operating Cost of Goods and Services Sold Operating Cost of Goods and Services Sold Operating Cost of Goods and Services Sold Guarantor Obligations, Nature [Domain] Guarantor Obligations, Nature [Domain] Equity Method Investments Equity Method Investments [Member] Amount of gain (loss) recognized in income Derivative Instruments Not Designated as Hedging Instruments, Gain (Loss), Net Provision (credit) for income taxes Provision (credit) for income taxes Income Tax Expense (Benefit) Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items] Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items] Interest cost Defined Benefit Plan, Interest Cost Purchases of previously leased assets Payments to Acquire Equipment on Lease Accounts Receivable Facility, U.S. [Member] Accounts Receivable Facility, U.S. [Member] Accounts Receivable Facility, U.S. Income (loss) before income taxes Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest [Abstract] Debt Securities, Available-for-sale, Current Debt Securities, Available-for-Sale, Current Derivative, Notional Amount Derivative, Notional Amount Derivative Asset Derivative Asset Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures and Expirations in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period Russia and Ukraine Conflict Asset Related Charges Russia and Ukraine Conflict Asset Related Charges Conditional Asset Retirement Obligations Carrying Value Conditional Asset Retirement Obligations Carrying Value Conditional Asset Retirement Obligations Carrying Value Statement of Comprehensive Income [Abstract] Statement of Comprehensive Income [Abstract] Cash Equivalents, at Carrying Value Cash Equivalents, at Carrying Value Employee Stock Purchase Plan Employee Stock Purchase Plan [Member] Employee Stock Purchase Plan Capital expenditures for environmental protection Environmental Costs Recognized, Capitalized in Period Cash provided by (used for) investing activities Net Cash Provided by (Used in) Investing Activities Cash Flows Between Transferor and Transferee, Proceeds from New Transfers Cash Flows Between Transferor and Transferee, Proceeds from New Transfers Income Tax Authority [Axis] Income Tax Jurisdiction [Axis] Business Acquisition [Line Items] Business Acquisition [Line Items] All Adjustments to Compensation All Adjustments to Compensation [Member] Employee-related Liabilities, Current Employee-related Liabilities, Current Industrial Intermediates & Infrastructure [Member] Industrial Intermediates & Infrastructure [Member] Industrial Intermediates & Infrastructure [Member] Equity Method Investment Equity Method Investments [Table Text Block] Short-term Debt, Type [Domain] Short-Term Debt, Type [Domain] MEGlobal MEGlobal [Member] MEGlobal [Member] Foreign exchange losses 2 Gain (Loss), Argentine Peso Devaluation, before Tax Gain (Loss), Argentine Peso Devaluation, before Tax Maximum future payments Guarantor Obligations, Maximum Exposure, Undiscounted Sundry Income, Net Sundry Income, Net [Table Text Block] Sundry Income, Net Derivative Instruments, Gain (Loss) [Table] Derivative Instruments, Gain (Loss) [Table] Noncontrolling Interest [Table] Noncontrolling Interest [Table] Accumulated Other Comprehensive Income (Loss) [Line Items] Accumulated Other Comprehensive Income (Loss) [Line Items] Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Legal Entity [Axis] Legal Entity [Axis] Subsegments Consolidation Items [Domain] Subsegments Consolidation Items [Domain] Dividends declared and paid SEC Schedule, 12-04, Cash Dividends Paid to Registrant, Consolidated Subsidiaries Defined Contribution Plan Disclosure [Line Items] Defined Contribution Plan Disclosure [Line Items] Asset Write-downs and Write-offs Asset write-downs and write-offs [Member] Asset write-downs and write-offs [Member] Asset write-downs and write-offs [Member] Scenario [Domain] Scenario [Domain] Common stock (authorized and issued 100 shares of \$0.1 par value each) Common Stock, Value, Outstanding Commodities Commodity Contract [Member] Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Line Items] Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Line Items] [Line Items] For Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Table] Related Party Transaction [Axis] Related Party Transaction [Axis] Name of Property [Domain] Name of Property [Domain] Equity Method Investment Summarized Balance Sheet Information Equity Method Investment Summarized Balance Sheet Information [Table Text Block] Equity Method Investment Summarized Balance Sheet Information [Table Text Block] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period Schedule of Share-based Compensation, Employee Stock Purchase Plan, Activity Schedule of Share-Based Compensation, Employee Stock Purchase Plan, Activity [Table Text Block] 2023 Restructuring Program 2023 Restructuring Program [Member] 2023 Restructuring Program Long-term Debt, Type [Domain] Long-Term Debt, Type [Domain] Entity Address, State or Province Entity Address, State or Province Derivative Instruments and Hedging Activities Disclosure [Abstract] Derivative Instruments and Hedging Activities Disclosure [Abstract] Tittabawassee and Saginaw Rivers, Saginaw Bay [Member] Tittabawassee and Saginaw Rivers, Saginaw Bay [Member] Tittabawassee and Saginaw Rivers, Saginaw Bay environment remediation site Schedule of Equity Method Investments [Line Items] Schedule of Equity Method Investments [Line Items] Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Accounts Payable, Trade Accounts Payable, Trade, Current Defined Benefit Plan, Plan Assets, Category [Domain] Defined Benefit Plan, Plan Assets, Category [Domain] Defined Benefit Plan Disclosure [Line Items] Defined Benefit Plan Disclosure [Line Items] Equity, Class of Treasury Stock [Line Items] Equity, Class of Treasury Stock [Line Items] Financial Instruments [Domain] Financial Instruments [Domain] Vesting [Domain] Vesting [Domain] Product Liability Accrual, Component Amount Product Liability Accrual, Component Amount Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Schedule of Net Benefit Costs Schedule of Net Benefit Costs [Table Text Block] Various Performance Periods Various Performance Periods [Member] Various Performance Periods [3-year performance period based on completion of Company initiatives] Change in Valuation Allowances Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Percent VARIABLE INTEREST ENTITIES [Abstract] VARIABLE INTEREST ENTITIES [Abstract] Variable Interest Entities [Abstract] Noncurrent receivables Accounts and Financing Receivable, after Allowance for Credit Loss, Noncurrent Restatement Determination Date Restatement Determination Date Derivative Derivative [Member] Additions charged to expenses SEC Schedule, 12-09, Valuation Allowances and Reserves, Additions, Charge to Cost and Expense Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Gain on Indirect Tax Contingencies Realized Gain on Indirect Tax Contingencies Realized Gain on Indirect Tax Contingencies Realized Indemnification asset Indemnification Asset Indemnification Asset Pension contributions Payment for Pension and Other Postretirement Benefits Interest Rate Contract [Member] Interest Rate Contract [Member] Total Project Financing Total Project Financing [Member] Total Project Financing [Member] Capital expenditures Capital expenditures Payments to Acquire Machinery and Equipment Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Product Liability Contingency [Line Items] Product Liability Contingency [Line Items] Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted-Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Weighted-Average Interest Crediting Rate Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Weighted-Average Interest Crediting Rate Operating lease right-of-use assets Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Derivative Instruments, Gain (Loss) [Line Items] Derivative Instruments, Gain (Loss) [Line Items] Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Short-term Debt, Type [Axis] Short-Term Debt, Type [Axis] Right to Purchase Shares Subscribed by Employee Right to Purchase Shares Subscribed by Employee Right to Purchase Shares Subscribed by Employee Property, Plant and Equipment [Abstract] Property, Plant and Equipment [Abstract] Plan amendments Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment Accrual for Environmental Loss Contingencies, Payments Accrual for Environmental Loss Contingencies, Payments Long-Term Debt and Lease Obligations Long-Term Debt and Lease Obligations [Member] Long-Term Debt and Lease Obligations Earnings Per Share [Text Block] Earnings Per Share [Text Block] Accounts Payable, Other Accounts Payable, Other, Current Subsequent Event [Member] Subsequent Event [Member] Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Foreign currency notes and loans, various rates and maturities Foreign Currency Loans [Member] Foreign Currency Loans [Member] Subsegments [Domain] Subsegments [Domain] Income Taxes Income Tax, Policy [Policy Text Block] Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Segments [Domain] Segments [Domain] Restructuring Plan [Axis] Restructuring Plan [Axis] Between May 31, 2018 and May 31, 2023 Product Indemnification, Period 20 [Domain] Product Indemnification, Period 20 [Domain] Unrecognized Tax Benefits [Roll Forward] Unrecognized Tax Benefits [Roll Forward] Gross Life Insurance, Corporate or Bank Owned, Amount Gross Life Insurance, Corporate or Bank Owned, Amount Gross Life Insurance, Corporate or Bank Owned, Amount Maturities of Long-term Debt [Abstract] Maturities of Long-Term Debt [Abstract] Fair Value, Recurring Basis, Unobservable Input Reconciliation Asset Gain Loss, Statement of Financial Position, Extensible List Not Disclosed Fair Value, Recurring Basis, Unobservable Input Reconciliation Asset Gain Loss, Statement of Financial Position, Extensible List Not Disclosed Trademarks/tradenames Trademarks and Trade Names [Member] 2.100% Notes due November 2030 2.100% Notes due November 2030 [Member] 2.100% Notes due November 2030 PEO PEO [Member] Supplier Finance Program, Obligation, Settlement Supplier Finance Program, Obligation, Settlement Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax January 1, 2022 - December 31, 2022 January 1, 2022 - December 31, 2022 [Member] January 1, 2022 - December 31, 2022 Settlements and transfers related to separation from DowDuPont Inc. Transfer of Business Under Common Control Transfer of Business Under Common Control Name Trading Arrangement, Individual Name Granted Shares issued at 200 percent of Target Shares Granted Granted Shares issued at 200 percent of Target Shares Granted Granted Shares issued at 200 percent of Target Shares Granted Defined Benefit Plan, Funded (Unfunded) Status of Plan Defined Benefit Plan, Funded (Unfunded) Status of Plan Fair Values Derivatives, Balance Sheet Location, by Derivative Contract Type [Table] Fair Values Derivatives, Balance Sheet Location, by Derivative Contract Type [Table] Derivative Instruments Accumulated Net Gain (Loss) from Cash Flow Hedges Attributable to Parent [Member] Property, Plant and Equipment by Type [Axis] Long-Lived Tangible Asset [Axis] Pretax balance in AOCL at end of year Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax Schedule of Employee Stock Ownership Plan (ESOP) Disclosures [Table] Employee Stock Ownership Plan (ESOP) [Table] Entity Public Float Entity Public Float Disposal Group Name [Axis] Disposal Group Name [Axis] Equity in earnings (losses) of nonconsolidated affiliates Income (Loss) from Equity Method Investments Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested and Expected to Vest, Exercisable, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Number Benefit obligations at beginning of year Benefit obligations at end of year Defined Benefit Plan, Benefit Obligation Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Percentage of FIFO Inventory Percentage of FIFO Inventory SEC Schedule, 12-09, Valuation and Qualifying Accounts [Abstract] SEC Schedule, 12-09, Valuation and Qualifying Accounts [Abstract] Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Digitalization program costs Digitalization program costs Digitalization program costs Shares, Outstanding Shares, Outstanding Bilateral Revolving Credit Facility, Due March 2025, Facility Two Bilateral Revolving Credit Facility, Due March 2025, Facility Two [Member] Bilateral Revolving Credit Facility, Due March 2025, Facility Two Siam Polyethylene Company Limited Siam Polyethylene Company Limited [Member] Siam Polyethylene Company Limited [Member] 0.500% Notes due March 15, 2027 [Member] 0.500% Notes due March 15, 2027 Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Local Phone Number Local Phone Number Intangible Assets, Gross (Excluding Goodwill) Intangible Assets, Gross (Excluding Goodwill) Product Indemnification Period [Domain] Product Indemnification Period [Domain] [Domain] for Product Indemnification Period [Axis] Deferred Tax Assets, Valuation Allowance Deferred Tax Assets, Valuation Allowance Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Net Foreign Investment Hedge [Axis] Net Foreign Investment Hedge [Axis] Net Foreign Investment Hedge [Axis] Schedule of Equity Method Investments [Table] Equity Method Investment [Table] Other Intangible Assets [Line Items] Other Intangible Assets [Line Items] Other Intangible Assets [Line Items] Environmental Remediation Expense, Statement of Income or Comprehensive Income [Extensible Enumeration] Environmental Remediation Expense, before Recovery, Statement of Income or Comprehensive Income [Extensible Enumeration] Deferred Tax Liabilities, Deferred Expense, Reserves and Accruals, Other Deferred Tax Liabilities, Deferred Expense, Reserves and Accruals Deferred Tax Liabilities, Investments Deferred Tax Liabilities, Investments PEO Total Compensation Amount PEO Total Compensation Amount Share-based Compensation Arrangement by Share-based Payment Award, Purchase Price of Common Stock, Percent Share-Based Compensation Arrangement by Share-Based Payment Award, Purchase Price of Common Stock, Percent Derivative

Liability, Fair Value, Gross Liability Derivative Liability, Subject to Master Netting Arrangement, before Offset Property, Plant and Equipment, Type [Domain] Long-Lived Tangible Asset [Domain] Income Statement Location [Axis] Statement of Income Location, Balance [Axis] Defined Benefit Plan, Plan Assets, Category [Axis] Defined Benefit Plan, Plan Assets, Category [Axis] Total finance lease cost Finance Lease, Cost Total cost attributed to finance leases Debt Disclosure [Abstract] Debt Disclosure [Abstract] Common Stock Common Stock Issued Common Stock [Member] Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Schedule of Business Acquisitions, by Acquisition [Table] Schedule of Business Acquisitions, by Acquisition [Table] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] Transfer of Financial Assets Accounted for as Sales, Amount Derecognized Transfer of Financial Assets Accounted for as Sales, Amount Derecognized Weighted average rate Long-Term Debt, Weighted Average Interest Rate, at Point in Time Environmental Remediation Site [Axis] Environmental Remediation Site [Axis] Segment Reporting [Abstract] Segment Reporting [Abstract] Entity Central Index Key Entity Central Index Key Scenario [Axis] Scenario [Axis] Environmental Loss Contingency Environmental Loss Contingency [Table Text Block] Environmental Loss Contingency Segment Reporting, Other Segment Item, Amount Segment Reporting, Other Segment Item, Amount Total tax loss and tax credit carryforwards Operating Loss Carryforward and Tax Credit Carryforwards Operating Loss Carryforward and Tax Credit Carryforwards Long Term Debt Repayment - Variable Interest Entity Long Term Debt Repayment - Variable Interest Entity [Member] Long Term Debt Repayment - Variable Interest Entity [Member] Schedule of Inventory Schedule of Inventory, Current [Table Text Block] Equity Method Investments and Joint Ventures [Abstract] Equity Method Investments and Joint Ventures [Abstract] Total accrual for interest and penalties recognized in the consolidated balance sheets Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued Cumulative Translation Adj Accumulated Foreign Currency Adjustment Attributable to Parent [Member] Discontinued Operations and Disposal Groups [Abstract] Discontinued Operations and Disposal Groups [Abstract] Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Equity Method Investment, Difference Between Carrying Amount and Underlying Equity, Portion Amortized Over Remaining Useful Life Equity Method Investment, Difference Between Carrying Amount and Underlying Equity, Portion Amortized Over Remaining Useful Life Corporate Segment [Member] Corporate Segment [Member] Total recognized in net periodic benefit cost and other comprehensive (income) loss Total recognized in net periodic benefit cost and other comprehensive loss or income Total recognized in net periodic benefit cost and other comprehensive loss or income. STOCKHOLDERS' EQUITY Equity [Text Block] Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Schedule of Available-for-sale Securities, Major Types of Debt and Equity Securities [Axis] Financial Instrument [Axis] Financial Instrument [Axis] Legacy agricultural chemical products Legacy agricultural chemical products [Member] Legacy agricultural chemical products Number of Countries With Manufacturing Sites Number of Countries With Manufacturing Sites Number of Countries With Manufacturing Sites Subsegments Consolidation Items [Axis] Subsegments Consolidation Items [Axis] Percentage of Weighted Average Cost Inventory Percentage of Weighted Average Cost Inventory RECENT ACCOUNTING GUIDANCE Accounting Standards Update and Change in Accounting Principle [Text Block] Stock-based compensation and allocation of ESOP shares APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Measurement Basis [Axis] Measurement Basis [Axis] Siam Synthetic Latex Company Limited Siam Synthetic Latex Company Limited [Member] Siam Synthetic Latex Company Limited [Member] Title Trading Arrangement, Individual Title Consolidated Entities [Axis] Consolidated Entities [Axis] Defined Contribution Plan [Table] Defined Contribution Plan [Table] Lease Terms and Discount Rates [Table Text Block] Lease Terms and Discount Rates [Table Text Block] Weighted-average remaining lease terms and weighted-average discount rate information for operating and finance leases Schedule of Income before Income Tax, Domestic and Foreign Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block] Other investments (investments carried at fair value - 2024: \$2,047; 2023: \$1,877) Other Long-Term Investments 2019 Stock Incentive Plan [Member] 2019 Stock Incentive Plan [Member] 2019 Stock Incentive Plan [Member] 2019 Stock Incentive Plan [Member] Unrecognized Tax Benefits Unrecognized Tax Benefits Unrecognized Tax Benefits Comprehensive income attributable to noncontrolling interests, net of tax Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest Actual number of shares granted above target minimum range Actual number of shares granted above target minimum range Actual number of shares granted above target minimum range. Internal Revenue Service (IRS) Internal Revenue Service (IRS) [Member] City Area Code City Area Code Auditor Location Auditor Location Net income attributable to participating securities 1 Undistributed Continuing Operation Earnings (Loss), Allocation to Participating Securities, Basic Changes in short-term notes payable Proceeds from (Repayments of) Short-Term Debt, Maturing in Three Months or Less Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax Disposal Group Classification [Domain] Disposal Group Classification [Domain] Revenue Revenue [Policy Text Block] Cash Flows related to Transfers of AR [Table Text Block] Cash Flows related to Transfers of AR [Table Text Block] Cash Flows related to Transfers of AR Insider Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Stockholders' Equity Note [Abstract] Stockholders' Equity Note [Abstract] Net gain on sales of assets, businesses and investments Gain (Loss) on Disposition of Assets Credit Available Line of Credit Facility, Remaining Borrowing Capacity Purchases of treasury stock Payments for Repurchase of Common Stock Deferred Tax Assets - Valuation Allowance SEC Schedule, 12-09, Valuation Allowance, Deferred Tax Asset [Member] Document Information [Line Items] Document Information [Line Items] SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Table] SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Table] Schedule of Segment Reporting Information, by Segment [Table] Schedule of Segment Reporting Information, by Segment [Table] Senior Unsecured Notes, 5.15 Percent, Due 2034 Senior Unsecured Notes, 5.15 Percent, Due 2034 [Member] Senior Unsecured Notes, 5.15 Percent, Due 2034 Subsequent Event Type [Axis] Subsequent Event Type [Axis] Performance Materials & Coatings [Member] Performance Materials & Coatings [Member] Performance Materials & Coatings [Member] Earnings Per Share [Abstract] Earnings Per Share [Abstract] Net income attributable to noncontrolling interests - continuing operations Income (Loss) from Continuing Operations, Net of Tax, Attributable to Noncontrolling Interest Retained earnings Retained Earnings (Accumulated Deficit) Environmental Loss Contingency, Statement of Financial Position [Extensible Enumeration] Environmental Loss Contingency, Statement of Financial Position [Extensible Enumeration] Equity Securities, Amortized Cost Basis Equity Securities, Amortized Cost Basis Equity Securities, Amortized Cost Basis Class of Stock [Domain] Class of Stock [Domain] Polyurethanes & Construction Chemicals Polyurethanes & Construction Chemicals [Member] Polyurethanes & Construction Chemicals Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price Related Party Transaction [Line Items] Related Party Transaction [Line Items] Sundry Income (Expense), Net Sundry Income (Expense), Net [Member] Sundry Income (Expense), Net [Member] SCG-Dow Group SCG-Dow Group [Member] SCG-Dow Group [Member] Inventories Inventories Increase (Decrease) in Inventories Net income Net Income (Loss), Including Portion Attributable to Nonredeemable Noncontrolling Interest Foreign exchange loss (gain) Unrecognized Tax Benefits, Decrease Resulting from Foreign Currency Translation Net unrealized gain recognized in equity securities Equity Securities, FV-NI, Unrealized Gain (Loss) Asset retirement obligation discount rate Asset Retirement Obligation Discount rate Asset Retirement Obligation Discount Rate 2026 Long-Term Debt, Maturity, Year Two Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Schedule of notes payable Schedule of Short-Term Debt [Table Text Block] Equity Awards Adjustments Equity Awards Adjustments [Member] Lease liability Operating Lease, Liability Purchases, sales and settlements, net Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued Underlying Securities Award Maximum term by share based compensation after vesting Maximum term by share based compensation after vesting Maximum term by share based compensation after vesting. Conversion of Stock, Name [Domain] Conversion of Stock, Name [Domain] Finance Lease, Liability, Payments, Due Year Five Finance Lease, Liability, to be Paid, Year Five Interest income Interest Income, Other Cost of Goods and Service Benchmark Cost of Goods and Service Benchmark [Member] Amendment Flag Amendment Flag plan participants' contributions Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant Stock Appreciation Rights (SARs) Stock Appreciation Rights (SARs) [Member] Noncontrolling interests Equity Method Investment Summarized Financial Information Noncontrolling Interests This item represents the disclosure of summarized financial information for unconsolidated subsidiaries and 50 percent-or-less owned entities accounted for using the equity method of accounting. If investments in common stock of corporate joint ventures or other investments accounted for under the equity method are, in the aggregate, material in relation to the financial position or results of operations of an investor, it may be necessary to present summarized information as to assets, liabilities, and results of operations of the investee, or group of investments for which combined disclosure is appropriate, either by individual financial statement caption or in groups, as appropriate. Such summarized financial information may include noncontrolling interests. (as applicable). Machinery and equipment Machinery and Equipment [Member] Amortization of right-of-use assets - finance Finance Lease, Right-of-Use Asset, Amortization Actual return on plan assets Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss) Other comprehensive income (loss) before reclassifications Other Comprehensive Income (Loss), before Reclassifications, Net of Tax Within one year, Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, Year one NOTES PAYABLE, LONG-TERM DEBT AND AVAILABLE CREDIT FACILITIES Debt Disclosure [Text Block] Fair Value Hierarchy and NAV [Domain] Fair Value Hierarchy and NAV [Domain] Lessee, Operating and Finance Leases, Remaining Lease Term Lessee, Operating and Finance Leases, Remaining Lease Term Lessee, Operating and Finance Leases, Remaining Lease Term Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Debt Instrument, Face Amount on Issuance Debt Instrument, Face Amount Derivative Liability, Noncurrent Derivative Liability, Noncurrent Nonderivative Instruments Notional Nonderivative Instruments Notional Notional Amount of Nonderivative Instruments [Axis] Final Maturity 2025 Promissory Notes and Debentures, Final Maturity, Year One (2025) [Member] Promissory Notes and Debentures, Final Maturity, Year One (2025) Entity Address, Postal Zip Code Entity Address, Postal Zip Code Gain (Loss) from Components Excluded from Assessment of Cash Flow Hedge Effectiveness, Net Gain (Loss) from Components Excluded from Assessment of Cash Flow Hedge Effectiveness, Net Interest Rate Swap [Member] Interest Rate Swap [Member] Total Restricted Assets Total Restricted Assets Total Restricted Assets Long-Term Purchase Commitment [Table] Long-Term Purchase Commitment [Table] Accrual adjustment Accrual for Environmental Loss Contingencies, Charges to Expense for New Losses ESOP, compensation expense Employee Stock Ownership Plan (ESOP), Compensation Expense Cash and cash equivalents Cash and cash equivalents at end of year Cash and Cash Equivalents, at Carrying Value Grantee Status [Axis] Grantee Status [Axis] Other investing activities, net Payments for (Proceeds from) Other Investing Activities Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Business Group [Axis] Business Group [Axis] Business Group [Axis] Dow V. Nova Chemicals Corporation Ethylene Asset Matter [Member] [Member] Dow V. Nova Chemicals Corporation Ethylene Asset Matter [Member] [Member] Dow V. Nova Chemicals Corporation Ethylene Asset Matter [Member] [Member] Auditor Name Auditor Name Reclassification from AOCl, Current Period, Tax Reclassification from AOCl, Current Period, Tax Foreign Currency Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months Foreign Currency Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Raw materials Inventory, Raw Materials, Gross Loss on early extinguishment of debt Loss on early extinguishment of debt Gain (Loss) on Extinguishment of Debt Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Derivative, Amount of Hedged Item Derivative, Amount of Hedged Item Exclusive of additional differences for EQUATE, Sadara and AFSI [Member] Exclusive of additional differences for EQUATE, Sadara and AFSI [Member] Exclusive of additional differences for EQUATE, Sadara and AFSI [Member] Equity Method Investment, Ownership Interest, Number of Affiliates Equity Method Investment, Ownership Interest, Number of Affiliates Equity Method Investment, Ownership Interest, Number of Affiliates Property, Plant and Equipment, Estimated Useful Lives Property, Plant and Equipment, Useful Life NONCONTROLLING INTERESTS Noncontrolling Interest Disclosure [Text Block] Fair Value Measurement [Domain] Fair Value Measurement [Domain] Schedule of Short-term Debt [Table] Short-Term Debt [Table] Equity Method Investment, Nonconsolidated Investee [Axis] Equity Method Investment, Nonconsolidated Investee [Axis] Accounts payable Increase (Decrease) in Accounts Payable Entity Listing, Par Value Per Share Entity Listing, Par Value Per Share Pension Plan, Excluding Plans with Plan Assets Pension Plan, Excluding Plans with Plan Assets [Member] Pension Plan, Excluding Plans with Plan Assets [Member] Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Price Risk Cash Flow Hedge Unrealized Gain (Loss) to be Reclassified During Next 12 Months Price Risk Cash Flow Hedge Unrealized Gain (Loss) to be Reclassified During Next 12 Months Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax Cash Equivalents, Accumulated Gross Unrealized Gain, Before Tax Cash Equivalents, Accumulated Gross Unrealized Gain, Before Tax Financing cash flows for finance leases Finance Lease, Principal Payments Derivatives designated as hedging instruments: Designated as Hedging Instrument [Member] Gain Contingencies [Line Items] Gain Contingencies [Line Items] Government Assistance Government Assistance [Policy Text Block] Net income available for The Dow Chemical Company common stockholder Net income available for The Dow Chemical Company common stockholder Net Income (Loss) Available to Common Stockholders, Basic Unearned ESOP Unearned ESOP Shares [Member] Unearned ESOP Shares [Member] Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Equity Method Investment, Ownership Percentage, Indirect Equity Method Investment, Ownership Percentage, Indirect Equity Method Investment, Ownership Percentage, Indirect Net Investment of Principal Nonconsolidated Affiliates Net Investment of Principal Nonconsolidated Affiliates Net Investment of Principal Nonconsolidated Affiliates Effect of foreign exchange rates Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss) Schedule of Stock by Class [Table] Stock, Class of Stock [Table] Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period [Axis] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period [Axis] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period [Axis] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period [Axis] Total Assets Total Assets Assets Pension Trust Receivables [Member] Pension Trust Receivables [Member] Pension Trust Receivables Cost of sales Cost of sales Cost of Goods and Services Sold Schedule of Guarantor Obligations [Table] Guarantor Obligation [Table] Other noncurrent obligations Other noncurrent obligations Other Liabilities, Noncurrent Entity Listings [Line Items] Entity Listings [Line Items] Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Long-term Debt Due Within One Year Long-term Debt Due Within One Year [Member] Long-term Debt Due Within One Year Schedule of Effective Income Tax Rate Reconciliation Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Termination Date Trading Arrangement Termination Date Supplementary Information [Table] Supplementary Information [Table] Supplementary Information [Table] Schedule of Related Party Transactions, by Related Party [Table] Related Party Transaction [Table] Gain Contingencies [Table] Gain Contingencies [Table] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Lessee, Operating Lease, Liability, to be Paid, Year Two Lessee, Operating Lease, Liability, to be Paid, Year Two 2025 Long-Term Debt, Maturity, Year One Other [Member] Other [Member] Other [Member] Derivatives not designated as hedging instruments: Not Designated as Hedging Instrument [Member] Unrecognized tax benefits Effective Income Tax Rate Reconciliation, Tax Contingency, Percent One to five years, Fair Value Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year One Through Five Debt Instrument [Axis] Debt Instrument [Axis] Dow ESOP Dow ESOP [Member] Dow ESOP [Member] Noncontrolling Interest [Abstract] Noncontrolling Interest [Abstract] Defined Benefit Plan, Funded (Unfunded) Status of Plan [Abstract] Defined Benefit Plan, Funded (Unfunded) Status of Plan [Abstract] Net Income (Loss) Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Net sales Revenue from Contract with Customer, Including Assessed Tax Europe, Middle East, Africa and India Europe, Middle East, Africa and India [Member] Europe, Middle East, Africa and India Defined Benefit Plan, Expected Future Benefit Payment, after Year Five for Next Five Years Defined Benefit Plan, Expected Future Benefit Payment, after Year Five for Next Five Years Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year Schedule of Allocation of Plan Assets

Schedule of Allocation of Plan Assets [Table Text Block] Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] After ten years, Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 10 Entity File Number Entity File Number Schedule of Assumptions Used Defined Benefit Plan, Assumptions [Table Text Block] Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets Product Indemnification Period [Axis] Product Indemnification Period [Axis] Product Indemnification Period [Axis] Consolidated Entities [Domain] Consolidated Entities [Domain] Rest of World [Domain] Rest of World [Domain] Rest of World (Total excluding United States and Europe, Middle East and Africa) [Domain] Noncontrolling Interests Noncontrolling Interest [Member] Revenue from External Customers by Products and Services [Table] Segment Reporting, Revenue from External Customer, Product and Service [Table] Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Schedule of Additional Information About Performance Deferred Stock Schedule of Additional Information About Performance Deferred Stock [Table Text Block] Schedule of Additional Information About Performance Deferred Stock [Table Text Block] Federal Current Federal Tax Expense (Benefit) Effect of exchange rate changes on cash, cash equivalents and restricted cash Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations Dividends to stockholders Dividends, Common Stock Restructuring Plan [Domain] Restructuring Plan [Domain] Name Forgone Recovery, Individual Name Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value Weighted-average remaining lease term - Operating leases Operating Leases, Weighted Average Remaining Lease Term Transaction [Domain] Transaction [Domain] Loss Contingency, Nature [Domain] Loss Contingency, Nature [Domain] Circulus Holdings, PBLLC Circulus Holdings, PBLLC [Member] Circulus Holdings, PBLLC Silicon Inputs Joint Ventures [Member] Silicon Inputs Joint Ventures [Member] Silicon Inputs Joint Ventures [Member] Investments Investment, Policy [Policy Text Block] Other net loss Other Noncash Income (Expense) Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Schedule of Expected Benefit Payments Schedule of Expected Benefit Payments [Table Text Block] 2020 Restructuring Program [Member] 2020 Restructuring Program [Member] 2020 Restructuring Program Line of Credit Facility [Line Items] Line of Credit Facility [Line Items] Decreases related to positions taken on items from prior years Unrecognized Tax Benefits, Decrease Resulting from Prior Period Tax Positions Expiration Period [Domain] Expiration Period [Domain] [Domain] for Expiration Period [Axis] Actual number of shares granted above target maximum range Actual number of shares granted above target maximum range Actual number of shares granted above target maximum range Share-based Payment Arrangement, Performance Shares, Activity Share-Based Payment Arrangement, Performance Shares, Activity [Table Text Block] Inventory Disclosure [Abstract] Inventory Disclosure [Abstract] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Adjustment to Compensation: Adjustment to Compensation [Axis] Net income attributable to noncontrolling interests Net income attributable to noncontrolling interests Net Income (Loss) Attributable to Noncontrolling Interest Finance Lease Obligations Finance Lease Obligations [Member] Finance Lease Obligations 4.625% Notes due October 1, 2044 [Member] 4.625% Notes due October 1, 2044 [Member] 4.625% Notes due October 1, 2044 One to five years, Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year One Through Five Business Group [Domain] Business Group [Domain] [Domain] for Business Group [Axis] Schedule of Guarantor Obligations Schedule of Guarantor Obligations [Table Text Block] Litigation Case [Domain] Litigation Case [Domain] Accumulated other comprehensive loss Beginning Balance Ending Balance Accumulated Other Comprehensive Income (Loss), Net of Tax Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Purchases Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Purchases Less: Restricted cash and cash equivalents, included in Other current assets Less: Restricted cash and cash equivalents, included in Other current assets Restricted Cash and Cash Equivalents Federal tax accrual adjustment Effective Income Tax Rate Reconciliation, Prior Year Income Taxes, Percent Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Site Contingency [Table] Site Contingency [Table] Cash Proceeds from Sale of 40% Membership interests in Dow InfraCo Expected Cash Proceeds from Sale of 40% Membership interests in Dow InfraCo Expected Cash Proceeds from Sale of 40% Membership interests in Dow InfraCo Other property Property, Plant and Equipment, Other Types [Member] Percentage of recorded asbestos liability related to future claims Asbestos Related Liability Future Claims Percentage Asbestos Related Liability Future Claims Percentage Related Party [Axis] Related and Nonrelated Parties [Axis] Weighted-average common shares outstanding - basic Weighted-average common shares outstanding - basic Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Table Text Block] Document Information [Table] Document Information [Table] Total equity Beginning balance Ending balance Total equity Equity, Including Portion Attributable to Noncontrolling Interest 4.375% Notes due November 2042 4.375% Notes due November 2042 [Member] 4.375% Notes due November 2042 Nature of Expense [Axis] Nature of Expense [Axis] Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Segments and Geographic Regions [Text Block] Segments and Geographic Regions [Text Block] Defined Benefit Plan, Plan Assets, Target Allocation, Percentage Defined Benefit Plan, Plan Assets, Target Allocation, Percentage Restructuring Implementation Costs Restructuring Implementation Costs [Member] Restructuring Implementation Costs Name Awards Close in Time to MNPI Disclosures, Individual Name Year that the Rate Reaches the Ultimate Health Care Cost Trend Rate Defined Benefit Plan, Year Health Care Cost Trend Rate Reaches Ultimate Trend Rate Bilateral Revolving Credit Facility, Due November 2026, Facility One Bilateral Revolving Credit Facility, Due November 2026, Facility One [Member] Bilateral Revolving Credit Facility, Due November 2026, Facility One Construction in progress Construction in Progress [Member] Revenue Benchmark Revenue Benchmark [Member] Defined Benefit Plan, Funding Status [Domain] Defined Benefit Plan, Funding Status [Domain] Settlement amount Litigation Settlement, Amount Awarded from Other Party Entity Filer Category Entity Filer Category Gain (Loss) from Components Excluded from Assessment of Fair Value Hedge Effectiveness, Net Gain (Loss) from Components Excluded from Assessment of Fair Value Hedge Effectiveness, Net Number of underground storage wells without conditional asset retirement obligation Number of Underground Storage Well Without Conditional Asset Retirement Obligation, Amount Revenue, Remaining Performance Obligation, Amount Loss Contingencies [Line Items] Loss Contingencies [Line Items] Derivative Asset, Noncurrent Derivative Asset, Noncurrent Liabilities settled Asset Retirement Obligation, Liabilities Settled Gain included in earnings Fair Value, Recurring Basis, Unobservable Input Reconciliation Liability Gain Loss Statement of Income Extensible List Not Disclosed Fair Value, Recurring Basis, Unobservable Input Reconciliation Liability Gain Loss Statement of Income Extensible List Not Disclosed COLI Monetization [Member] COLI Monetization [Member] COLI Monetization Packaging and Specialty Plastics [Member] Packaging and Specialty Plastics [Member] Asbestos-Related Matters Asbestos-Related Matters - Legal Costs [Policy Text Block] Asbestos-Related Matters - Legal Costs [Policy Text Block] Work in process Inventory, Work in Process, Gross Statistical Measurement [Domain] Statistical Measurement [Domain] Debt Securities, Available-for-sale, Accumulated Gross Unrealized Loss, before Tax Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax Contract assets - current Contract with Customer, Asset, after Allowance for Credit Loss, Current U.S. & Canada [Member] U.S. & Canada [Member] U.S. & Canada [Member] Lease, Cost [Table Text Block] Lease, Cost [Table Text Block] Derivatives, Fair Value [Line Items] Derivatives, Fair Value [Line Items] Debt Instrument, Debt Default, Default Trigger, Amount Guaranteed for Third Party Indebtedness for Borrowed Money Debt Instrument, Debt Default, Default Trigger, Amount Guaranteed for Third Party Indebtedness for Borrowed Money Total Lease Assets Total Lease Assets Schedule of Supplemental Cash Flow Information Related to Leases [Table Text Block] Schedule of Supplemental Cash Flow Information Related to Leases [Table Text Block] Schedule of Supplemental Cash Flow Information Related to Leases [Table Text Block] Supplemental cash flow related to leases Proceeds from issuance of long-term debt Proceeds from Issuance of Long-Term Debt and Capital Securities, Net Private Market Securities and Real Estate Private Market Securities and Real Estate [Member] Private Market Securities and Real Estate [Member] After May 31, 2023 Product Indemnification, Period Three [Domain] Product Indemnification, Period Three [Domain] Other Intangible Assets [Table] Other Intangible Assets [Table] Other Intangible Assets [Table] Total unrecognized tax benefits that, if recognized, would impact the effective tax rate Unrecognized Tax Benefits that Would Impact Effective Tax Rate Schedule of Notional Amounts of Outstanding Derivative Positions Schedule of Notional Amounts of Outstanding Derivative Positions [Table Text Block] Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] Revisions in estimated cash flows Asset Retirement Obligation, Revision of Estimate Available-for-sale Securities, Continuous Unrealized Loss Position, Fair Value Debt Securities, Held-to-Maturity, Unrealized Loss Position, Fair Value All Trading Arrangements All Trading Arrangements [Member] Derivative Asset, Fair Value, Gross Asset Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Amount of principal to be accelerated upon default Debt Instrument, Debt Default, Repayment Acceleration Trigger, Amount of Principal Accelerated Debt Instrument, Debt Default, Repayment Acceleration Trigger, Amount of Principal Accelerated Variable Interest Entity, Primary Beneficiary Variable Interest Entity, Primary Beneficiary [Member] Lessee, Additional Leases Not yet Commenced, Assumptions and Judgment, Amount Lessee, Additional Leases Not yet Commenced, Assumptions and Judgment, Amount Lessee, Additional Leases Not yet Commenced, Assumptions and Judgment, Amount Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Derivative [Line Items] Derivative [Line Items] SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Line Items] SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Line Items] Map Ta Phut Olefins Company Map Ta Phut Olefins Company [Member] Map Ta Phut Olefins Company Financial Instruments Accounting, Policy Financial Instruments Accounting, Policy [Policy Text Block] Financial Instruments Accounting, Policy Investment in nonconsolidated affiliates Equity Method Investments Pay vs Performance Disclosure [Line Items] Additional Cash Proceeds for additional 9 percent of Membership Interest in InfraCo (Optional) Additional Expected Cash Proceeds for Sale of Additional 9 percent Membership Interest in InfraCo (Optional) Additional Expected Cash Proceeds for Sale of 9 percent Membership Interest in InfraCo (Optional) Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Sadara Chemical Company Sadara Chemical Company Sadara Chemical Company [Member] Sadara Chemical Company [Member] Legacy historical product claims - arbitration Legacy historical product claims - arbitration [Member] Legacy historical product claims - arbitration Derivative [Table] Derivative [Table] Income Tax Contingency [Table] Income Tax Contingency [Table] Severance Costs Costs Associated with Exit or Disposal Activities or Restructurings, Policy [Policy Text Block] Deferred tax expense (benefit) Deferred Income Tax Expense (Benefit), Continuing Operations [Abstract] Transfers of Accounts Receivable, Amounts Recognized in the Balance Sheet Not Remitted Transfers of Accounts Receivable, Amounts Recognized in the Balance Sheet Not Remitted Schedule Fair Values of Derivative Instruments Recognized in the Balance Sheet Not Remitted Transfers of Accounts Receivable, Amounts Recognized in the Balance Sheet (Not Remitted) Schedule Fair Values of Derivative Instruments Schedule of Derivative Instruments in Statement of Financial Position, Fair Value [Table Text Block] Restructuring and Related Activities [Abstract] Restructuring and Related Activities [Abstract] Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Weighted-Average Interest Crediting Rate Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Weighted-Average Interest Crediting Rate APIC, Stock Issued During Period, Value, Treasury Reissued - compensation and benefit plans APIC, Stock Issued During Period, Value, Treasury Reissued - compensation and benefit plans APIC, Stock Issued During Period, Value, Treasury Reissued - compensation and benefit plans Share-Based Payment Arrangement, Expense, after Tax Share-Based Payment Arrangement, Expense, after Tax Other assets and liabilities, net Increase (Decrease) in Other Operating Assets and Liabilities, Net Other Performance Measure, Amount Other Performance Measure, Amount Rate of compensation increase - net periodic costs Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Rate of Compensation Increase 2027 Finite-Lived Intangible Asset, Expected Amortization, Year Three Long Term Debt, Accumulated Gross Unrealized Loss, Before Tax Long Term Debt, Accumulated Gross Unrealized Loss, Before Tax Long Term Debt, Accumulated Gross Unrealized Loss, Before Tax Schedule of Nonvested Restricted Stock Units Activity Schedule of Nonvested Restricted Stock Units Activity [Table Text Block] Goodwill [Line Items] Goodwill [Line Items] Schedule of Finite-Lived Intangible Assets [Table] Schedule of Acquired Finite-Lived Intangible Asset by Major Class [Table] Operating Lease, Cost Operating Lease, Cost Year-end average interest rates Short-Term Debt, Weighted Average Interest Rate, at Point in Time Other Receivables Other Other Receivables, Net, Current Notes payable Short-Term Bank Loans and Notes Payable Share-based Compensation Arrangement by Share-based Payment Award, Number of Shares Available for Grant Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant Operating lease liabilities - noncurrent Operating Lease, Liability, Noncurrent Benefits paid Defined Benefit Plan, Benefit Obligation, Benefits Paid Cash flow hedges: Cash Flow Hedging [Member] Assets, Noncurrent Assets, Noncurrent Disposal Group, Including Discontinued Operation, Property, Plant and Equipment Disposal Group, Including Discontinued Operation, Property, Plant and Equipment Investments, All Other Investments [Abstract] Investments, All Other Investments [Abstract] Interest on lease liabilities - finance Finance Lease, Interest Expense Gross realized losses Debt Securities, Available-for-Sale, Realized Loss Contract liabilities - current Contract with Customer, Liability, Current Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Table] Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Table] Promissory notes and debentures Loans Payable [Member] Service cost Defined Benefit Plan, Service Cost Entity Tax Identification Number Entity Tax Identification Number Employee Stock Ownership Plan (ESOP) Disclosures [Line Items] Employee Stock Ownership Plan (ESOP) Disclosures [Line Items] Schedule of long-term debt Schedule of Long-Term Debt Instruments [Table Text Block] New Accounting Pronouncements and Changes in Accounting Principles [Abstract] Accounting Standards Update and Change in Accounting Principle [Abstract] Repurchased Treasury Stock, Shares, Acquired Asset Retirement Obligation, Roll Forward Analysis [Roll Forward] Asset Retirement Obligation, Roll Forward Analysis [Roll Forward] Increases related to positions taken on items from prior years Unrecognized Tax Benefits, Increase Resulting from Prior Period Tax Positions Deferred Tax Liabilities, Tax Deferred Expense, Compensation and Benefits, Postretirement Benefits Deferred Tax Liabilities, Tax Deferred Expense, Compensation and Benefits, Postretirement Benefits Deferred Tax Liabilities, Tax Deferred Expense, Compensation and Benefits, Postretirement Benefits Deferred Tax Liabilities, Tax Deferred Expense, Compensation and Benefits, Postretirement Benefits Schedule of Hedging Amounts in Accumulated Other Comprehensive Income (Loss) to be Recognized Over Next Fiscal Year [Table Text Block] Schedule of Hedging Amounts in Accumulated Other Comprehensive Income (Loss) to be Recognized Over Next Fiscal Year [Table Text Block] Derivative Liability, Collateral, Right to Reclaim Cash, Offset Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Offset Foreign Deferred Foreign Income Tax Expense (Benefit) Retirement Plan Type [Axis] Retirement Plan Type [Axis] Money Market Funds [Member] Money Market Funds [Member] Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate) - benefit obligations Defined Benefit Plan, Ultimate Health Care Cost Trend Rate Selling, General and Administrative Expenses Selling, General and Administrative Expenses [Member] Rate of compensation increase - benefit obligations Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Rate of Compensation Increase Defined Benefit Plan Business Combinations And Acquisitions Divestiture Other Benefit Obligation Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Other Change Government Assistance, Statement of Income or Comprehensive Income [Extensible Enumeration] Government Assistance, Income, Increase (Decrease), Statement of Income or Comprehensive Income [Extensible Enumeration] Treasury Stock, Common Treasury Stock, Common [Member] Schedule of Derivative Instruments Schedule of Derivative Instruments [Table Text Block] Plan Name [Axis] Plan Name [Axis] Finance Lease, Liability, Payments, Due after Year Five Finance Lease, Liability, to be Paid, after Year Five Statement, Equity Components [Axis] Equity Components [Axis] Finance Lease, Liability, Payments, Due Finance Lease, Liability, to be Paid Warehouse [Member] Other current assets Other Assets, Current Total, Fair Value Debt securities Debt Securities, Available-for-Sale AgroFresh AgroFresh [Member] AgroFresh [Member] SEC Schedule, 12-04, Dividends

require [Domain] Business Acquisition, Acquire [Domain] Effective Income Tax Rate Reconciliation [Line Items] Effective Income Tax Rate Reconciliation [Line Items] Guarantees, Fair Value Disclosure Guarantees, Fair Value Disclosure Investments [Domain] Investments [Domain] Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Developed technology Developed Technology Rights [Member] Geographical [Axis] Geographical [Axis] Lessee, Operating Lease, Liability, Payments, Due Year Five Lessee, Operating Lease, Liability, to be Paid, Year Five Supplier Finance Program, Obligation, Current, Statement of Financial Position [Extensible Enumeration] Supplier Finance Program, Obligation, Current, Statement of Financial Position [Extensible Enumeration] Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Debt Securities, Available-for-sale [Line Items] Debt Securities, Available-for-Sale [Line Items] Stock Issued During Period, Shares, Employee Stock Purchase Plans Stock Issued During Period, Shares, Employee Stock Purchase Plans Prior service credit Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, Prior Service Cost (Credit), before Tax Environmental Remediation Site [Domain] Environmental Remediation Site [Domain] Payments for Restructuring Payments for Restructuring Payments for Restructuring Balance Outstanding Related to Transfers of Accounts Receivable Balance Outstanding Related to Transfers of Accounts Receivable Balance Outstanding Related to Transfers of Accounts Receivable Investments in and loans to nonconsolidated affiliates Investments in and loans to nonconsolidated affiliates Investments in and loans to nonconsolidated affiliates. Noncontrolling Interest, Increase (Decrease) From Other Activity Noncontrolling Interest, Increase (Decrease) From Other Activity Noncontrolling Interest, Increase (Decrease) From Other Activity Available-for-sale Securities, Continuous Unrealized Position Debt Securities, Available-for-Sale, Unrealized Loss Position Cash, cash equivalents and restricted cash at beginning of year Cash, cash equivalents and restricted cash at end of year Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Equity Securities, FV-NI, Current Equity Securities, FV-NI, Current Non-U.S. Equity [Member] Non-U.S. Equity [Member] Non-U.S. Equity [Member] Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax Foreign Current Foreign Tax Expense (Benefit) Compensation Expense, Excluding Cost of Good and Service Sold Compensation Expense, Excluding Cost of Good and Service Sold Available-for-sale Debt Securities, Accumulated Gross Unrealized Loss, Current, before Tax Available-for-sale Debt Securities, Accumulated Gross Unrealized Loss, Current, before Tax Consolidation Items [Axis] Consolidation Items [Axis] Indefinite-lived Intangible Assets, Major Class Name [Domain] Indefinite-Lived Intangible Assets, Major Class Name [Domain] Income from continuing operations, net of tax Income (loss) from continuing operations, net of tax Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent Treasury Stock, Common, Shares Treasury Stock, Common, Shares Licensing of Technology Licensing of Technology [Member] Licensing of Technology [Member] Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Product and Service [Domain] Product and Service [Domain] Short-term lease cost Short-Term Lease, Cost Accounts Receivable - Allowance for Doubtful Receivables SEC Schedule, 12-09, Allowance, Credit Loss [Member] Derivatives - liability position Derivative Financial Instruments, Liabilities [Member] Bilateral Revolving Credit Facility, Due September 2025, Facility One Bilateral Revolving Credit Facility, Due September 2025, Facility One [Member] Bilateral Revolving Credit Facility, Due September 2025, Facility One Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Goodwill [Roll Forward] Goodwill [Roll Forward] Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] Government Assistance, Asset, Decrease, Type [Extensible Enumeration] Government Assistance, Asset, Decrease, Type [Extensible Enumeration] Plan Assets Still Held Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held Transfers and Servicing [Abstract] Transfers and Servicing [Abstract] Security Exchange Name Security Exchange Name Related Party Transaction [Domain] Related Party Transaction [Domain] Bilateral Revolving Credit Facility, Due March 2025, Facility One Bilateral Revolving Credit Facility, Due March 2025, Facility One [Member] Bilateral Revolving Credit Facility, Due March 2025, Facility One Reclassification out of Accumulated Other Comprehensive Income [Member] Reclassification out of Accumulated Other Comprehensive Income [Member] Share-based Compensation Arrangements by Share-based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Derivative Liability Statement of Financial Position Extensible Enumeration, Not Disclosed Flag Derivative Liability Statement of Financial Position Extensible Enumeration, Not Disclosed Flag Derivative Liability Statement of Financial Position Extensible Enumeration, Not Disclosed Flag Plan Asset Reversion [Domain] Plan Asset Reversion [Domain] Plan Asset Reversion [Domain] Final maturity 2028 Promissory Notes and Debentures, Final Maturity, Year Four [Member] Promissory Notes and Debentures, Final Maturity, Year Four [Member] State and local Current State and Local Tax Expense (Benefit) Equity Method Investment, Difference Between Carrying Amount and Underlying Equity Equity Method Investment, Difference Between Carrying Amount and Underlying Equity Total notes payable Short-Term Debt Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Right-of-Use Asset Obtained in Exchange for Finance Lease Liability Right-of-Use Asset Obtained in Exchange for Finance Lease Liability Percentage of recorded asbestos liability related to pending claims Asbestos Related Liability Pending Claims Percentage The percentage of the recorded asbestos liability related to pending claims. Fair Value, Measurements, Nonrecurring Fair Value, Nonrecurring [Member] Defined Benefit Plan, Funded Status [Abstract] Defined Benefit Plan, Funded Status [Abstract] Defined Benefit Plan, Funded Status Subsegments [Axis] Subsegments [Axis] Schedule of Common Stock and Treasury Stock Outstanding Roll Forward Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Table Text Block] [Table Text Block] Schedule of Common Stock and Treasury Stock Outstanding Roll Forward [Table] Asbestos-related liabilities - noncurrent Asbestos Related Liabilities Noncurrent The amount of long-term payable or accrual due beyond one year from the balance sheet date related to asbestos litigation. Goodwill and Intangible Assets Disclosure [Abstract] Goodwill and Intangible Assets Disclosure [Abstract] Entity Addresses [Table] Entity Addresses [Table] Manufacturing Assets Manufacturing Assets [Member] Manufacturing Assets [Member] Common stock issued (in shares) Common Stock, Shares, Issued Entity [Domain] Entity [Domain] Committed Credit Line of Credit Facility, Maximum Borrowing Capacity Concentration Risk, Percentage Concentration Risk, Percentage Restructuring, goodwill impairment and asset related charges - net Restructuring Costs and Asset Impairment Charges Derivative Liability Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Restructuring and related workforce reduction Restructuring and related workforce reduction Restructuring and related workforce reduction Less: Accumulated depreciation Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Schedule of Projected Benefit Obligations in Excess of Fair Value of Plan Assets Defined Benefit Plan, Plan with Projected Benefit Obligation in Excess of Plan Assets [Table Text Block] Defined Benefit Plan, Plan Assets, Increase (Decrease) for Assets Transferred to (from) Plan Defined Benefit Plan, Plan Assets, Increase (Decrease) for Assets Transferred to (from) Plan Pension Trust Payables [Member] Pension Trust Payables [Member] Pension Trust Payables Common stock authorized (in shares) Common Stock, Shares Authorized Asbestos Related Matters Asbestos Related Matters [Member] Asbestos Related Matters [Member] Acquisitions of property and businesses, net of cash acquired Payments to Acquire Businesses, Net of Cash Acquired Ratio of total indebtedness to total capitalization Ratio of Indebtedness to Net Capital Tittabawassee and Saginaw Rivers, Saginaw Bay - Local Projects [Member] Tittabawassee and Saginaw Rivers, Saginaw Bay - Local Projects [Member] Tittabawassee and Saginaw Rivers, Saginaw Bay - Local Projects Deferred Tax Assets, Goodwill and Intangible Assets Deferred Tax Assets, Goodwill and Intangible Assets Restructuring Costs Restructuring Costs Defined Benefit Plan, Plan Assets, Payment for Settlement Defined Benefit Plan, Plan Assets, Payment for Settlement Defined Benefit Plan, Plan Assets, Payment for Settlement Long-term Debt, Type [Axis] Long-Term Debt, Type [Axis] Schedule of Cash Flow, Supplemental Disclosures Schedule of Cash Flow, Supplemental Disclosures [Table Text Block] Entity Voluntary Filers Entity Voluntary Filers Cash and Cash Equivalents [Line Items] Cash and Cash Equivalents [Line Items] Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount Amortization of unrecognized (gain) loss Defined Benefit Plan, Amortization of Gain (Loss) Hedging Designation [Domain] Hedging Designation [Domain] Balance Sheet Location [Axis] Derivatives, Fair Value, by Balance Sheet Location [Axis] Statement of Financial Position Location, Balance [Axis] Provision (Credit) for deferred income tax Provision (Credit) for deferred income tax Deferred Income Tax Expense (Benefit) Operating Segment Total Operating Segment Total [Member] Operating Segment Total PROPERTY Property, Plant and Equipment Disclosure [Text Block] Discount rate - benefit obligations Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Discount Rate Net periodic pension benefit cost Pension and Other Postretirement Benefits Cost (Reversal of Cost) Share-based Payment Arrangement, Exercise of Option, Tax Benefit Share-Based Payment Arrangement, Exercise of Option, Tax Benefit Fair Value, Measurements, Recurring Fair Value, Recurring [Member] Union Carbide Corporation Union Carbide Corporation [Member] Union Carbide Corporation [Member] Income Tax Contingency [Line Items] Income Tax Contingency [Line Items] Entity Listings [Table] Entity Listings [Table] Trade (net of allowance for doubtful receivables - 2024: \$95; 2023: \$81) Accounts Receivable, after Allowance for Credit Loss, Current Performance Stock Units (PSUs) [Member] Performance Stock Units (PSUs) [Member] Performance Stock Units (PSUs) [Member] Stock Conversion Description [Axis] Stock Conversion Description [Axis] Revenues from External Customers and Long-Lived Assets [Line Items] Revenues from External Customers and Long-Lived Assets [Line Items] Revenues from External Customers and Long-Lived Assets [Line Items] Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, 12 Months or Longer Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, 12 Months or Longer Asset Impairment Charges Asset Impairment Charges Long-Term Debt Long-Term Debt Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Fair value of plan assets at beginning of year Fair value of plan assets at end of year Fair value of plan assets Defined Benefit Plan, Plan Assets, Amount Bilateral Revolving Credit Facility, Due March 2027 Bilateral Revolving Credit Facility, Due March 2027 [Member] Bilateral Revolving Credit Facility, Due March 2027 Mergers, Acquisitions and Dispositions Disclosures [Text Block] Mergers, Acquisitions and Dispositions Disclosures [Text Block] Residual Value Guarantees Residual Value Guarantees [Member] Residual Value Guarantees (Member) InterNotes [Member] InterNotes [Member] InterNotes Total derivatives Gain (Loss) on Derivative Instruments, Net, Pretax Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Document Annual Report Document Annual Report Investing Results Schedule of Realized Gain (Loss) [Table Text Block] Estimated liability Estimated Litigation Liability, Noncurrent Finance Lease, Liability, Payments, Due Year Three Finance Lease, Liability, to be Paid, Year Three Private Market Securities Private Market Securities [Member] Private Market Securities [Member] Schedule of Other Segment Information Schedule of Other Segment Information [Table Text Block] Schedule of Other Segment Information Other Comprehensive Income Location [Domain] Other Comprehensive Income Location [Domain] Amortization of prior service credit Other Comprehensive Income (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), after Reclassification Adjustment, before Tax Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Segment Asset Information Segment Asset Information [Table Text Block] Segment Asset Information Risk-free interest rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value [Table Text Block] Deferred charges and other assets [Member] Deferred charges and other assets [Member] Deferred charges and other assets [Member] Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 Stockholders' Equity Attributable to Noncontrolling Interest [Roll Forward] Equity, Attributable to Noncontrolling Interest [Roll Forward] Amortization of intangibles Amortization of Intangible Assets Transaction financing, debt issuance and other costs Payments of Financing Costs SEC Schedule, 12-09, Movement in Valuation Allowances and Reserves [Roll Forward] SEC Schedule, 12-09, Movement in Valuation Allowances and Reserves [Roll Forward] Non-US [Member] Non-US [Member] Accounting Policies [Abstract] Accounting Policies [Abstract] Amount at which a failure to pay results in repayment acceleration Debt Instrument, Debt Default, Repayment Acceleration Trigger, Failure to Make Payment, Amount Debt Instrument, Debt Default, Repayment Acceleration Trigger, Failure to Make Payment, Amount December 18, 2023 - December 18, 2026 December 18, 2023 - December 18, 2026 [Member] December 18, 2023 - December 18, 2026 Income Tax Examination, Year under Examination Income Tax Examination, Year under Examination Debt Securities, Held-to-maturity, Continuous Unrealized Loss Position, 12 Months or Longer, Fair Value Debt Securities, Held-to-Maturity, Continuous Unrealized Loss Position, 12 Months or Longer, Fair Value Current Fiscal Year End Date Current Fiscal Year End Date Balance at beginning of year Balance at end of year SEC Schedule, 12-09, Valuation Allowances and Reserves, Amount Lessee, Operating Lease, Liability, Undiscounted Excess Amount Lessee, Operating Lease, Liability, Undiscounted Excess Amount PEO Name PEO Name Finance Lease, Right-of-Use Asset, Accumulated Amortization Finance Lease, Right-of-Use Asset, Accumulated Amortization Guarantees [Abstract] Guarantees [Abstract] Vesting [Axis] Vesting [Axis] Award Type [Domain] Award Type [Domain] Other Comprehensive Income (Loss) before Reclassifications, Tax Other Comprehensive Income (Loss) before Reclassifications, Tax Issuance of parent company stock Stock Issued During Period, Value, Parent Company Stock - DWDP Stock Issued During Period, Value, Parent Company Stock - DWDP Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Restatement [Axis] Revision of Prior Period [Axis] Pension and other postretirement benefits - noncurrent Liability, Defined Benefit Plan, Noncurrent Supplier Concentration Risk Supplier Concentration Risk [Member] Schedule of Intangible Assets and Goodwill Schedule of Intangible Assets and Goodwill [Table Text Block] Deferred income tax assets Deferred Income Tax Assets, Net Non-PEO NEO Non-PEO NEO [Member] Useful life Finite-Lived Intangible Asset, Useful Life Employee Stock Ownership Plan (ESOP) Disclosures, by Plan [Axis] Employee Stock Ownership Plan (ESOP) Name [Axis] Investments carried at fair value Investments, Fair Value Disclosure Add'l Paid-in Capital Additional Paid-in Capital [Member] Hedging Relationship [Axis] Hedging Relationship [Axis] PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS Retirement Benefits [Text Block] Class of Stock [Line Items] Class of Stock [Line Items] Short-term Debt [Line Items] Short-Term Debt [Line Items] Class of Stock [Axis] Class of Stock [Axis] Interim Period, Costs Not Allocable [Domain] Interim Period, Costs Not Allocable [Domain] Title of Individual [Domain] Title and Position [Domain] Finite-Lived Intangible Assets by Major Class [Axis] Finite-Lived Intangible Assets by Major Class [Axis] Net investment in nonconsolidated affiliates Equity Method Investment, Net of Investment Liabilities Equity Method Investment, Net of Investment Liabilities Finance Lease, Liability, Payments, Due Year Four Finance Lease, Liability, to be Paid, Year Four Other intangible assets, accumulated amortization Other Intangible Assets, Accumulated Amortization Finite-Lived Intangible Assets, Accumulated Amortization Schedule of Defined Benefit Plans Disclosures Schedule of Defined Benefit Plans Disclosures [Table Text Block] Name Measure Name 1.125% Notes due March 15, 2032 [Member] 1.125% Notes due March 15, 2032 [Member] 1.125% Notes due March 15, 2032 Entity Interactive Data Current Entity Interactive Data Current Type of Restructuring [Domain] Type of Restructuring [Domain] Proceeds from Sale of Debt Securities, Available-for-sale Proceeds from Sale of Debt Securities, Available-for

Contract Amendments Derivative Instruments, Gain (Loss) Derivative Instruments, Gain (Loss) [Table Text Block] Sundry income (expense) - net Sundry income (expense) - net Nonoperating Income (Expense) Reclassification out of Accumulated Other Comprehensive Income [Domain] Reclassification out of Accumulated Other Comprehensive Income [Domain] Concentration Risk Benchmark [Domain] Concentration Risk Benchmark [Domain] Capitalized interest Interest Costs Capitalized VALUATION AND QUALIFYING ACCOUNTINGS SEC Schedule, 12-09, Schedule of Valuation and Qualifying Accounts Disclosure [Text Block] Auditor Firm ID Auditor Firm ID Employee Service Share-based Compensation, Tax Benefit Realized from Exercise of Employee Stock Purchase Plan Purchase Rights Exercised Employee Service Share-based Compensation, Tax Benefit Realized from Exercise of Employee Stock Purchase Plan Purchase Rights Exercised, Effective tax rate Effective tax rate Effective Income Tax Rate Reconciliation, Percent Projected benefit obligations Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation Research and development expenses Research and Development Expense (Excluding Acquired in Process Cost) Total Liabilities and Equity Total Liabilities and Equity Liabilities and Equity Indemnification percentage Business Combination, Indemnification Assets, Percentage of Future Losses Business Combination, Indemnification Assets, Percentage of Future Losses Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Axis] Hedging Designation [Axis] Hedging Designation [Axis] Derivative Liability, Current Derivative Liability, Current Employee Service Share-based Compensation, Nonvested, Total Compensation Cost not yet recognized and period for recognition in years Employee Service Share-based Compensation, Nonvested, Total Compensation Cost not yet recognized and period for recognition in years The weighted average period over which unrecognized compensation is expected to be recognized for equity-based compensation plans, using a decimal to express in number of years. Aggregate amount outstanding to trigger indebtedness to total capitalization covenant Debt Instrument, Covenant Compliance, Indebtedness to Net Capital Ratio Trigger, Aggregate Outstanding Amount Threshold Finance Lease, Liability, Payments, Due Year Two Finance Lease, Liability, to be Paid, Year Two Dow Silicoes Corporation Dow Silicoes Corporation [Member] Dow Silicoes Corporation [Member] Siam Polystyrene Company Limited Siam Polystyrene Company Limited [Member] Siam Polystyrene Company Limited [Member] Finite-Lived Intangible Assets, Major Class Name [Domain] Finite-Lived Intangible Assets, Major Class Name [Domain] [Domain] Long-term debt due within one year Long-term debt due within one year Long-Term Debt and Lease Obligation, Current Total Total estimated future benefit payments Total estimated future benefit payments Defined Benefit Plan, Alternative Investments, Fair Value Of Plan Assets Defined Benefit Plan, Alternative Investments, Fair Value Of Plan Assets Defined Benefit Plan, Alternative Investments, Fair Value Of Plan Assets Schedule of maturities of long-term debt Schedule of Maturities of Long-Term Debt [Table Text Block] Accounts Receivable Programs Transfers and Servicing of Financial Assets, Transfers of Financial Assets, Policy [Policy Text Block] Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Expiring Within Five Years [Member] Expiring Within Five Years [Member] Expiring Within Five Years [Member] Underlying Security Market Price Change Underlying Security Market Price Change, Percent Expected return on plan assets Defined Benefit Plan, Expected Return (Loss) on Plan Assets Measurement Input Type [Axis] Measurement Input Type [Axis] Individual: Individual [Axis] Bilateral Revolving Credit Facility, Due March 2026 Bilateral Revolving Credit Facility, Due March 2026 [Member] Bilateral Revolving Credit Facility, Due March 2026 Accumulated Other Comprehensive Loss AOCI Attributable to Parent [Member] Costs Associated with Exit and Disposal Activities [Member] Costs Associated with Exit and Disposal Activities [Member] Costs Associated with Exit and Disposal Activities [Member] Charges related to separation, distribution and tax matters agreements Charges related to separation, distribution and tax matters agreements Charges related to separation, distribution and tax matters agreements Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Term Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term Inventories Total inventories Inventory, Net Product and Service [Axis] Product and Service [Axis] Property, Plant and Equipment [Line Items] Property, Plant and Equipment [Line Items] Statement [Line Items] Statement [Line Items] Measurement Input Type [Domain] Measurement Input Type [Domain] Balances related to Transfers of AR Balances related to Transfers of AR [Table Text Block] Balances related to Transfers of AR Balances Due To or Due From Nonconsolidated Affiliates Schedule of Related Party Transactions [Table Text Block] Superfund Sites Superfund Sites [Domain] Superfund Sites [Domain] Reconciliation of Operating Profit (Loss) from Segments to Consolidated Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table Text Block] Benefits paid Defined Benefit Plan, Plan Assets, Benefits Paid Schedule of property Property, Plant and Equipment [Table Text Block] Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] Sublease income Sublease Income Stock Issued During Period, Shares, Treasury Stock Reissued - compensation and benefit plans Stock Issued During Period, Shares, Treasury Stock Reissued - compensation and benefit plans Stock Issued During Period, Shares, Treasury Stock Reissued - compensation and benefit plans Other Comprehensive Income Location [Axis] Other Comprehensive Income Location [Axis] Total investments Total investments Long-Term Investments and Receivables, Net Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability Value Balance at Dec 31 Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability Value Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate) - net periodic costs Defined Benefit Plan, Ultimate Health Care Cost Trend Rate To Calculate Net Period Benefit Cost Defined Benefit Plan, Ultimate Health Care Cost Trend Rate To Calculate Net Period Benefit Cost Cash Equivalents, Fair Value Cash Equivalents, Fair Value Cash Equivalents, Fair Value Unamortized debt discount and issuance costs Debt Instrument, Unamortized Discount (Premium) and Debt Issuance Costs, Net Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] Contract assets - noncurrent Contract with Customer, Asset, after Allowance for Credit Loss, Noncurrent Asia Pacific [Member] Asia Pacific [Member] Minimum Minimum [Member] Adoption Date Trading Arrangement Adoption Date Contract liabilities - noncurrent Contract with Customer, Liability, Noncurrent Related Party Transactions [Abstract] Related Party Transactions [Abstract] Dow V. Brazil - Excess PIS/COFINS Taxes Dow V. Brazil - Excess PIS/COFINS Taxes [Member] Dow V. Brazil - Excess PIS/COFINS Taxes Derivative, Nonmonetary Notional Amount, Volume Derivative, Nonmonetary Notional Amount, Volume Six to ten years, Fair Value Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10 Variable Interest Entity [Line Items] Variable Interest Entity [Line Items] Schedule of Accumulated Benefit Obligations in Excess of Fair Value of Plan Assets Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets [Table Text Block] Segments [Axis] Segments [Axis] Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Derivative Instrument [Axis] Derivative Instrument [Axis] Statutory U.S. federal income tax rate Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent Long-term debt, gross Long-Term Debt, Gross Exercise Price Award Exercise Price Schedule of Long-Term Debt Instruments [Table] Notes Payable Long Term Debt And Available Credit Facilities [Table] NOTES PAYABLE, LONG-TERM DEBT AND AVAILABLE CREDIT FACILITIES [Table] Schedule of Deferred Tax Assets and Liabilities Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Health Care Cost Trend Rate Assumed for Next Year - benefit obligations Defined Benefit Plan, Health Care Cost Trend Rate Assumed, Next Fiscal Year Arrangement Duration Trading Arrangement Duration Comprehensive Income (Loss) Comprehensive Income (Loss) [Table Text Block] Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Deferred Stock Awards Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Deferred Stock Awards Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Deferred Stock Awards, Total recognized in other comprehensive (income) loss Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax GOODWILL AND OTHER INTANGIBLE ASSETS Goodwill and Intangible Assets Disclosure [Table Text Block] Net Foreign Investment Hedge [Domain] Net Foreign Investment Hedge [Domain] [Domain] for Net Foreign Investment Hedge [Axis] Schedule of Variable Interest Entities [Table] Variable Interest Entity [Table] Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, Less than 12 Months, Accumulated Loss Debt Securities, Available-for-Sale, Continuous Unrealized Loss Position, Less than 12 Months Name of Property [Axis] Name of Property [Axis] Domestic Tax Authority Domestic Tax Jurisdiction [Member] Bilateral Revolving Credit Facility, Due November 2025 Bilateral Revolving Credit Facility, Due November 2025 [Member] Bilateral Revolving Credit Facility, Due November 2025 Operating EBIT Operating EBIT Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] Proceeds from Short-term Debt, Maturing in More than Three Months Proceeds from Short-Term Debt, Maturing in More than Three Months Effective Income Tax Rate Reconciliation, Equity in Earnings (Losses) of Unconsolidated Subsidiary, Percent Effective Income Tax Rate Reconciliation, Equity in Earnings (Losses) of Unconsolidated Subsidiary, Percent Finance Lease, Liability Finance Lease, Liability 2028 Finite-Lived Intangible Asset, Expected Amortization, Year Four All Individuals All Individuals [Member] Plan Asset Reversion [Axis] Plan Asset Reversion [Axis] Plan Asset Reversion Total other assets Total other assets Total Other Assets Sum of noncurrent assets excluding investments and property. Percentage of Membership Interests in Dow InfraCo to be Sold Percentage of Membership Interests in Dow InfraCo to be Sold Percentage of Membership Interests in Dow InfraCo to be Sold Percentage of Membership Interests in Dow InfraCo to be Sold Buildings Building [Member] Amount of gain (loss) recognized in income Gain (Loss) on Hedging Activity Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Entities [Table] Entities [Table] Effect of foreign exchange rates Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss) Other - net Other Nonoperating Income (Expense) Schedule of Unrealized Loss on Investments Schedule of Unrealized Loss on Investments [Table Text Block] Other Postretirement Benefit Plans Other Postretirement Benefits Plan [Member] Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Other intangible assets (net of accumulated amortization - 2024: \$5,394; 2023: \$5,374) Other intangible assets Intangible Assets, Net (Excluding Goodwill) Leased, Non-manufacturing Facilities Leased, Non-manufacturing Facilities [Member] Leased, Non-manufacturing Facilities Cumulative translation adjustments Cumulative Translation Adjustment, Net of Tax, Period Increase (Decrease) Debt Securities, Available-for-sale, Accumulated Gross Unrealized Gain, before Tax Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax Percentage of LIFO Inventory Percentage of LIFO Inventory Flexible Packaging and Laminating Adhesives Flexible Packaging and Laminating Adhesives [Member] Flexible Packaging and Laminating Adhesives Restructuring Reserve, Settled without Cash Restructuring Reserve, Settled without Cash Bilateral Revolving Credit Facility, Due September 2025, Facility Two Bilateral Revolving Credit Facility, Due September 2025, Facility Two Net income attributable to common stockholders Net Income (Loss) from Continuing Operations Available to Common Shareholders, Basic Schedule of committed and available credit facilities Schedule of Line of Credit Facilities [Table Text Block] Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax Final Maturity 2029 Promissory Notes and Debentures, Final Maturity, Year Five [Member] Promissory Notes and Debentures, Final Maturity, Year Five Undistributed earnings of foreign subsidiaries Undistributed Earnings of Foreign Subsidiaries Notes Issued Notes Issued Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward] Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward] Accrued and other current liabilities Liability, Defined Benefit Plan, Current Defined Benefit Plan, Assumptions Used in Calculations [Abstract] Defined Benefit Plan, Assumptions Used in Calculations [Abstract] Foreign exchange loss (gain) Unrecognized Tax Benefits, Increase Resulting from Foreign Currency Translation Deferred Tax Liabilities, Inventory Deferred Tax Liabilities, Inventory Proceeds from sales of property and businesses, net of cash divested Proceeds from Sales of Business, Affiliate and Productive Assets Disposal Groups, Including Discontinued Operations [Table] Disposal Groups, Including Discontinued Operations [Table] Related Party [Domain] Related and Nonrelated Parties [Domain] Liabilities, Noncurrent Liabilities, Noncurrent Restructuring Cost and Reserve [Line Items] Restructuring Cost and Reserve [Line Items] Long-Term Purchase Commitment [Line Items] Long-Term Purchase Commitment [Line Items] Interest Expense and Amortization of Debt Discount [Member] Interest Expense and Amortization of Debt Discount [Member] Interest Expense and Amortization of Debt Discount [Member] Interest Expense and Amortization of Debt Discount [Member] Supplier Finance Program [Axis] Supplier Finance Program [Axis] Recorded liability Guarantor Obligations, Current Carrying Value Deferred income tax liabilities Deferred Income Tax Liabilities, Net Expected volatility Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate Non-Employee Directors Non-Employee Directors [Member] Non-Employee Directors [Member] Non-Cash Dividends Declared Non-Cash Dividends Declared to Registrant, Consolidated Subsidiaries Non-Cash Dividends Declared to Registrant, Consolidated Subsidiaries Foreign income taxed at rates other than the statutory U.S. federal income tax rate Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Percent Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles Pension and other postretirement benefit plans Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, after Tax Equity Securities, Accumulated Gross Unrealized Loss, Before Tax Equity Securities, Accumulated Gross Unrealized Loss, Before Tax Equity Securities, Accumulated Gross Unrealized Loss, Before Tax Federal Deferred Federal Income Tax Expense (Benefit) Cash and Cash Equivalents Cash and Cash Equivalents, Policy [Policy Text Block] COMMITMENTS AND CONTINGENT LIABILITIES Commitments and Contingencies Disclosure [Text Block] Gain (Loss) on Disposition of Other Assets Gain (Loss) on Disposition of Other Assets Senior Unsecured Notes, 6 Point 30 Percent, Due 2033 Senior Unsecured Notes, 6 Point 30 Percent, Due 2033 [Member] Senior Unsecured Notes, 6 Point 30 Percent, Due 2033 Defined Benefit Plan, Change in Benefit Obligations [Roll Forward] Defined Benefit Plan, Change in Benefit Obligation [Roll Forward] Measure: Measure [Axis] Asset Class [Domain] Asset Class [Domain] Increases related to positions taken in the current year Unrecognized Tax Benefits, Increase Resulting from Current Period Tax Positions Operating Loss Carryforwards [Table] Operating Loss Carryforwards [Table] Issued (in shares) Stock Issued During Period, Shares, New Issues Increase (Decrease) Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Increase (Decrease) Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Increase (Decrease) Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Defined Benefit Plan, Expected Future Benefit Payment, Year One Defined Benefit Plan, Expected Future Benefit Payment, Year One Unfunded commitments on investments Fair Value, Investments, Entities that Calculate Net Asset Value Per Share, Unfunded Commitments Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Net of Forfeitures Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Net of Forfeitures Entity Emerging Growth Company Entity Emerging Growth Company SEC Schedule, 12-09, Allowance, Reclass from Current to Noncurrent SEC Schedule, 12-09, Allowance, Reclass from Current to Noncurrent [Member] SEC Schedule, 12-09, Allowance, Reclass from Current to Noncurrent Indefinite-lived Intangible Assets [Axis] Indefinite-Lived Intangible Assets [Axis] Deferred Tax Assets, Loss and Credit Carryforwards Deferred Tax Assets, Loss and Credit Carryforwards Deferred Tax Assets, Loss and Credit Carryforwards Total liabilities at fair value Liabilities, Fair Value Disclosure Other Investments [Member] 2029 Long-Term Debt, Maturity, Year Five Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax Bilateral Revolving Credit Facility, Due October 2027 Bilateral Revolving Credit Facility, Due October 2027 [Member] Bilateral Revolving Credit Facility, Due October 2027 Accumulated benefit obligations Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation Product Liability Accrual, Period Expense Product Liability Accrual, Period Expense Termination Benefits/curtailment cost/settlements Defined Benefit Plan, Benefit Obligation, (Increase) Decrease For Termination Benefits, Curtailment, And Settlements Equity Component [Domain] Equity Component [Domain] Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position Class of Treasury Stock [Table] Class of Treasury Stock [Table] Available-for-sale Debt Securities, Amortized Cost Basis, Current Available-for-sale Debt Securities, Amortized Cost Basis, Current Available-for-sale Debt Securities, Amortized Cost Basis, Current Cash provided by (used for) operating activities - discontinued operations Cash Provided by (Used in) Operating Activities, Discontinued Operations Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Amounts reclassified from accumulated other comprehensive income (loss) Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Defined Benefit Plan, Expected Future Benefit Payment, Year Four Defined Benefit Plan, Expected Future Benefit Payment, Year Four Dividends Declared Dividends Declared [Table Text Block] SEC Schedule, 12-09, Valuation Allowances and Reserves [Domain] SEC Schedule, 12-09, Valuation Allowances and

serves [Domain] Guarantor Obligations, Nature [Axis] Guarantor Obligations, Nature [Axis] Statement [Table] Statement [Table] Interest expense and amortization of debt discount Interest Expense, Debt Measurement Frequency [Domain] Measurement Frequency [Domain] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Significant Accounting Policies [Text Block] Schedule of Variable Interest Entities Schedule of Variable Interest Entities [Table Text Block] Real Estate Real Estate [Member] Consolidation Items [Domain] Consolidation Items [Domain] Liability for asbestos-related pending and future claims Liability for Asbestos and Environmental Claims, Gross Reserves for Other Investments and Noncurrent Receivables Valuation Allowance for Other Investments and Noncurrent Receivable [Domain] Valuation Allowance of Other Investments and Noncurrent Receivable [Domain] Europe, Middle East, Africa and India [Domain] Europe, Middle East, Africa and India [Domain] Europe, Middle East, Africa and India [Domain] Treasury Stock Reissued Treasury Stock Reissued Stock Issued During Period, Shares, Treasury Stock Reissued Nonconsolidated Affiliates - Investments and Dividends Nonconsolidated Affiliates - Investments and Dividends [Table Text Block] Nonconsolidated Affiliates - Investments and Dividends [Table Text Block] Interest, net of amounts capitalized Interest Paid, Excluding Capitalized Interest, Operating Activities Capital expenditures Payments to Acquire Productive Assets Quoted Prices in Active Markets for Identical Items (Level 1) Fair Value, Inputs, Level 1 [Member] Fair Value, Inputs, Level 1 [Member] Five Year Competitive Advance and Revolving Credit Facility Five Year Competitive Advance and Revolving Credit Facility [Member] Five Year Competitive Advance and Revolving Credit Facility [Member] Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Axis] Cumulative translation adjustments Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Hydrocarbon derivatives Commodity Contract Hydrocarbon [Member] Commodity Contract Hydrocarbon [Member] Total current assets Total current assets Other current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] U.S. Equity [Member] U.S. Equity [Member] U.S. Equity [Member] Effective Income Tax Rate Reconciliation, Tax Credit, Foreign, Percent Effective Income Tax Rate Reconciliation, Tax Settlement, Percent Restatement [Domain] Revision of Prior Period [Domain] Income Tax Expense (Benefit), Continuing Operations [Abstract] Income Tax Expense (Benefit), Continuing Operations [Abstract] Revenue, Percentage from Products and Service Transferred to Customers Revenue, Percentage from Products and Service Transferred to Customers Revenue, Percentage from Products and Service Transferred to Customers Revenue, Percentage from Products and Service Transferred to Customers 2027 Long-Term Debt, Maturity, Year Three Schedule of Long-term Debt Instruments Schedule of Long-term Debt Instruments [Table] Schedule of Long-Term Debt Instruments [Table] Employer contributions Defined Benefit Plan, Plan Assets, Contributions by Employer Adjustments for New Accounting Pronouncements [Axis] Accounting Standards Update [Axis] Interest Rate Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months, Net Interest Rate Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months, Net Other Short-term Borrowings Other Short-Term Borrowings Weighted-average fair value per share of options granted Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Cost method investments, aggregate cost Equity Securities without Readily Determinable Fair Value, Amount Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Table] Six to ten years, Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10 Entity Well-known Seasoned Issuer Entity Well-known Seasoned Issuer Amount of judgment which will cause a default Debt Instrument, Debt Default, Failure to Comply with Judgment, Final Judgment Award Threshold Debt Instrument, Debt Default, Failure to Comply with Judgment, Final Judgment Award Threshold Other intangible assets, excluding software Other Intangible Assets [Member] INCOME TAXES Income Tax Disclosure [Text Block] Lessee, Operating Lease, Liability, Payments, Due Year Four Lessee, Operating Lease, Liability, to be Paid, Year Four Accounts Receivable Facilities Performance Guarantee Accounts Receivable Facilities Performance Guarantee [Member] Accounts Receivable Facilities Performance Guarantee Bilateral Revolving Credit Facility, Due November 2027 Bilateral Revolving Credit Facility, Due November 2027 [Member] Bilateral Revolving Credit Facility, Due November 2027 January 1, 2023 - December 31, 2023 January 1, 2023 - December 31, 2023 [Member] January 1, 2023 - December 31, 2023 Bilateral Revolving Credit Facility, Due May 2027 Bilateral Revolving Credit Facility, Due May 2027 [Member] Bilateral Revolving Credit Facility, Due May 2027 Supplier Finance Program Supplier Finance Program [Table Text Block] Other Noncurrent Liabilities [Member] Other Noncurrent Liabilities [Member] Breast Implant and Other Products Liability Claims Breast Implant and Other Products Liability Claims [Member] Breast Implant and Other Products Liability Claims [Member] Distributions and loan repayments from nonconsolidated affiliates Distributions and loan repayments from nonconsolidated affiliates Distributions and loan repayments from nonconsolidated affiliates Distributions and loan repayments from nonconsolidated affiliates Summary of Operating Loss Carryforwards Summary of Operating Loss Carryforwards [Table Text Block] Weighted-average discount rate - Operating leases Operating Lease, Weighted Average Discount Rate, Percent Cash used for financing activities Cash used for financing activities Net Cash Provided by (Used in) Financing Activities Expiring After Five Years or Having Indefinite Expiration [Member] Expiring After Five Years or Having Indefinite Expiration [Member] Expiring After Five Years or Having Indefinite Expiration [Member] Proceeds from Sale of Equity Method Investments Proceeds from Sale of Equity Method Investments Credit Facility [Axis] Credit Facility [Axis] Operating Loss Carryforwards [Line Items] Operating Loss Carryforwards [Line Items] Alternative Investments Alternative Investments [Member] Alternative Investments [Member] Long-term debt including debt due within one year Long-Term Debt, Fair Value Loss Contingency Nature [Axis] Loss Contingency Nature [Axis] Entity Registrant Name Entity Registrant Name Subtotal Defined Benefit Plan, Fair Value of Plan Assets Subtotal Defined Benefit Plan, Fair Value of Plan Assets Subtotal Acquisitions of property and businesses, net of cash acquired Payments to Acquire Businesses, Gross Proceeds from (Repayments of) Accounts Receivable Securitization Proceeds from (Repayments of) Accounts Receivable Securitization Supplies Other Inventory, Supplies, Gross Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Depreciation and amortization Depreciation, Depletion and Amortization Bilateral Revolving Credit Facility, Due November 2026, Facility Two Bilateral Revolving Credit Facility, Due November 2026, Facility Two [Member] Bilateral Revolving Credit Facility, Due November 2026, Facility Two Gross margin Gross Profit Reclassification out of Accumulated Other Comprehensive Income [Axis] Reclassification out of Accumulated Other Comprehensive Income [Axis] Curtailment/Settlement gain (loss) Other Comprehensive Income (Loss), Defined Benefit Plan, Settlement and Curtailment Gain (Loss), before Tax State and local Deferred State and Local Income Tax Expense (Benefit) Fair Value as of Grant Date Award Grant Date Fair Value Customer Concentration Risk Customer Concentration Risk [Member] Supplementary Information [Abstract] Supplementary Information [Abstract] Assets for Plan Benefits, Defined Benefit Plan Assets for Plan Benefits, Defined Benefit Plan Significant Other Observable Inputs (Level 2) Fair Value, Inputs, Level 2 [Member] Customer-related Customer-Related Intangible Assets [Member] Geographical [Domain] Geographical [Domain] Property, Plant and Equipment Property, Plant and Equipment [Member] Disaggregation of Revenue [Table Text Block] Disaggregation of Revenue [Table Text Block] Senior Unsecured Notes, 5.60 Percent, Due 2054 Senior Unsecured Notes, 5.60 Percent, Due 2054 [Member] Senior Unsecured Notes, 5.60 Percent, Due 2054 Principles of Consolidation and Basis of Presentation Consolidation, Policy [Policy Text Block] Schedule of Restructuring and Related Costs [Table] Restructuring Cost [Table] Distributions to noncontrolling interests Distributions to noncontrolling interests Payments of Ordinary Dividends, Noncontrolling Interest Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Concentration Risk Type [Axis] Concentration Risk Type [Axis] Employee Employee [Member] Employee Document Financial Statement Error Correction [Flag] Document Financial Statement Error Correction [Flag] Operating cash flows for finance leases Finance Lease, Interest Payment on Liability Expected pension contributions Defined Benefit Plan, Expected Future Employer Contributions, Next Fiscal Year Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Other Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Other Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position [Abstract] Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position [Abstract] 4.625 Percent Notes Due October 2044 4.625 Percent Notes Due October 2044 [Member] 4.625 Percent Notes Due October 2044 Share-based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] Balance at Jan 1 Balance at Dec 31 Asset Retirement Obligation Counterparty and Cash Collateral Netting Derivative Asset, Fair Value, Gross Liability and Obligation to Return Cash, Offset Other Postretirement Benefit Plans, Excluding Plans with Plan Assets Other Postretirement Benefit Plans, Excluding Plans with Plan Assets [Member] Other Postretirement Benefit Plans, Excluding Plans with Plan Assets [Member] Total other noncurrent liabilities Total other noncurrent liabilities Liabilities, Other than Long-Term Debt, Noncurrent Other Comprehensive Income (Loss), before Reclassifications, before Tax Other Comprehensive Income (Loss), before Reclassifications, before Tax State and local income taxes Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Percent Undistributed Earnings of Nonconsolidated Affiliates Undistributed Earnings of Nonconsolidated Affiliates Amount of consolidated retained earnings that represent undistributed earnings of 50% or less owned affiliates accounted for by the equity method, Deferred Tax Assets, Other Deferred Tax Assets, Other Land and land improvements Land and Land Improvements [Member] Defined Benefit Plan, Expected Future Benefit Payment, Year Five Defined Benefit Plan, Expected Future Benefit Payment, Year Five Finished goods Inventory, Finished Goods, Gross Deferred Tax Liabilities, Gross Deferred Tax Liabilities, Gross Earnings per common share - basic Earnings (loss) per common share - basic Earnings Per Share, Basic Proceeds from issuance of parent company stock Proceeds from Issuance of Common Stock Cash and Cash Equivalents Cash and Cash Equivalents [Member] Operating cash flows for operating leases Operating Lease, Payments Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Deferred Tax Assets, Investments Deferred Tax Assets, Investments 5.250% Notes due November 2041 5.250% Notes due November 2041 [Member] 5.250% Notes due November 2041 Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Schedule of Goodwill [Table] Goodwill [Table] Foreign currency impact Accrual for Environmental Loss Contingencies, Foreign Currency Translation Gain (Loss) Property Property, Plant and Equipment, Policy [Policy Text Block] Other Environmental Matters, Off-Site Matters Other Environmental Matters, Off-Site Matters [Domain] Other Environmental Matters, Off-Site Matters [Domain] Total current liabilities Total current liabilities Current liabilities Liabilities, Current Dividends from nonconsolidated affiliates Proceeds from Equity Method Investment, Distribution Equity Securities, Accumulated Gross Unrealized Gain, Before Tax Equity Securities, Accumulated Gross Unrealized Gain, Before Tax Equity Securities, Accumulated Gross Unrealized Gain, Before Tax 2025 Finite-Lived Intangible Asset, Expected Amortization, Year One Equity Method Investment, Nonconsolidated Investee [Domain] Equity Method Investment, Nonconsolidated Investee [Domain] Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Government debt US Treasury and Government [Member] Proceeds from settlements Proceeds from Legal Settlements NONCONSOLIDATED AFFILIATES Equity Method Investments and Joint Ventures Disclosure [Text Block] 4.375 Percent Notes Due November 2042 4.375 Percent Notes Due November 2042 [Member] 4.375 Percent Notes Due November 2042 SARD SARD Selling, general and administrative and research and development costs Restructuring Incurred Cost Statement of Income Or Comprehensive Income Extensible Enumeration Not Disclosed Restructuring Incurred Cost Statement of Income Or Comprehensive Income Extensible Enumeration Not Disclosed Restructuring Incurred Cost Statement of Income Or Comprehensive Income Extensible Enumeration Not Disclosed Private Equity Funds Private Equity Funds [Member] Nonoperating Income (Expense) Nonoperating Income (Expense) [Member] Discount rate - net periodic costs Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Discount Rate Revenues Revenues Lessee, Operating And Finance Leases Lessee, Operating And Finance Leases [Text Block] Lessee, Operating And Finance Leases Notes payable to banks and other lenders Notes Payable to Banks [Member] STOCK-BASED COMPENSATION Share-Based Payment Arrangement [Text Block] Entity Address, City or Town Entity Address, City or Town Schedule of Effect of Significant Unobservable Inputs, Changes in Plan Assets Schedule of Effect of Significant Unobservable Inputs, Changes in Plan Assets [Table Text Block] Leases Leases, Leases [Policy Text Block] Share-based Compensation, Stock Options, Activity Share-Based Payment Arrangement, Option, Activity [Table Text Block] Inventory - Obsolescence Reserve SEC Schedule, 12-09, Reserve, Inventory [Member] Total intrinsic value of options exercised Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period, Intrinsic Value Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment Asset Retirement Obligations Asset Retirement Obligation [Policy Text Block] Share-based Payment Arrangement, Expense Share-Based Payment Arrangement, Expense Long Term Debt, Accumulated Gross Unrealized Gain, Before Tax Long Term Debt, Accumulated Gross Unrealized Gain, Before Tax Long Term Debt, Accumulated Gross Unrealized Gain, Before Tax Total amount of interest and penalties expense (benefit) recognized in "Provision (credit) for income taxes" Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense Share-based Compensation Arrangements by Share-based Payment Award, Options, Grants in Period, Weighted-Average Exercise Price Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeited in Period Share-Based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeited in Period Loss Contingencies [Table] Gain Contingencies [Table] Loss Contingencies [Table] Business Acquisition [Axis] Business Acquisition [Axis] Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration] Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration] Total amount of cash received from the exercise of purchase rights Proceeds, Issuance of Shares, Share-Based Payment Arrangement, Excluding Option Exercised Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Foreign Tax Authority Foreign Tax Jurisdiction [Member] Other Environmental Matters Other Environmental Matters [Domain] Other Environmental Matters [Domain] Derivative instruments Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax REVENUE Revenue from Contract with Customer [Text Block] Document Fiscal Year Focus Document Fiscal Year Focus Treasury stock purchases Treasury Stock, Value, Acquired, Cost Method Pension and other postretirement benefits - noncurrent Postemployment Benefits Liability, Noncurrent Revenue from External Customer [Line Items] Revenue from External Customer [Line Items] Debt Instrument, Name [Domain] Debt Instrument, Name [Domain] Cumulative Translation Adjustments [Member] Cumulative Translation Adjustments [Member] Cumulative Translation Adjustments [Member] Total assets at fair value Assets, Fair Value Disclosure Foreign Income (Loss) from Continuing Operations before Income Taxes, Foreign 2029 Finite-Lived Intangible Asset, Expected Amortization, Year Five Percent of principal nonconsolidated entities financial information which is presented Percent Of Principal Nonconsolidated Entities Financial Information Which Is Presented Percent of principal nonconsolidated entities financial information which is presented Document Period End Date Document Period End Date Lessee, Operating Lease, Liability, Payments, Due Lessee, Operating Lease, Liability, to be Paid EQUATE Petrochemical Company K.S.C. EQUATE Petrochemical Company Ksc [Member] EQUATE Petrochemical Company Ksc [Member] Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Number Share-Based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Number Earnings of nonconsolidated affiliates less than (in excess of) dividends received Income (Loss) from Equity Method Investments, Net of Dividends or Distributions Asset Class [Axis] Asset Class [Axis] Insider Trading Arrangements [Line Items] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period [Domain] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period [Domain] Share-based Compensation, Shares Authorized under Stock Option Plans, by Performance Period Repayments of Short-term Debt, Maturing in More than Three Months Repayments of Short-Term Debt, Maturing in More than Three Months Equity Method Investment Summarized Income Statement Information Equity Method Investment Summarized Income Statement Information [Table Text Block] Equity Method Investment Summarized Income Statement Information

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HZ-YZ-1-HLPSJDM Y%# M'PU17717071 @G:XFFB.21^7BNUUA:DK9WBZ9H>@>^1C(DI7A B PIXN MZLVA> #MWMTO^RRNH2NX>JGHP12^JBBB@ HHHH ****
"BBB@#H/A=M1H>S< CFI<@>9/WUG/F2S/M4XCP1>S#CV<^0*S^CCE^WK^R7^S^>SY#M MTF1^I>I<C^S,BWWVWJMO^>N9<S^FV@=3+<C3>A4Y42NWRGC^KX3KM? V5 MV-VY1OBI>U-X<@>(H07P47QX/XXN>=^#U7Z-KB2Y#Q0.0A1S^FCE^M^XVYV>Z^>X72^6^>^>P29Y4W^U#E-IG^X^>+M.50< BFV4EYV M1W3874 +<2? ADDCVS< &X9>=>F>^B^"BBB@ HHHH ****"OR MZ X Z1^>U#U7<E7H&F71H^GX>S^HHEI(RK+>@CZ<KOU^KY1 P^>OW L^>O M P^>0/V4<_9R1) \$ZPU75EXPTSO V1:CHW<L.B:6R>4@MX@PBB@#24M=G/BGP_VY+KZ<W7XB^2U^6DSQD?2^<M4K3>@ESI@OV-LV1Y2V>^#P4<C^UXR^>08T^002T=AJ4E1+=(KVLLF7C<^/M:1^#PON,A2C &1^S1^W1 P^%<V6?^EO@+> 0Q?%0Y A1XO@^GARIU^X M=?\$X:6%59^UO:2.26:QNH9L,EVO\$*ZJ^#)2\$S:F\$7RIK_X+&7%P?C1 P3 MM^<?7 11XZ,W7P,T/PSI&M^<VJZJ,FAN^FO2?T^0)MKBKY^RWCCAN<0V^M50)AHPH\$SIE7LK 1^>OJH1 &Z1 X*2^1 137K11 BEXX1^>C1?A1H/ MA'PHNE:3HR3D1>^YFG=H1C:1^>U7X1^>H8U6S1A0?^>EOIZWY^>5A.A9ROV7H9(89WCH YOX1 M82H1X#U1(OY5OV3 P#M^>GWX\$1%>A672V4D1A)2? >16M1=>B^>XTOPE41MDUPP2 M(A1Y^T^>T+>H1U)EW1X^>A3^>L^>W01^>^&K V^>2VRO^>P_OOC1^>C^>F1 MO^%>S>^>E^>NB^>M(BM8W1K1BVD=71TEN+8.%>@%POEAY^>+> 0W^>+2 M^>A/L,GQ5_9Z<_SM2^>Q1_91^>E&X^>T^>QC>>A2>3XBL^K(6TMO<6SONCG8M^>M^>I&1A,AP5+^>GB^>+>P05^>K>2^>VEYB^>U^>U&A8<^>C^>T^>L1WP3^>+> M3PW1BTCPUIDML(81:VM4=(@>W9V.PL(\$>+>H1Q^>?1 @L^>M^>7AEL^>M^>2V:OVW_>)X9^>+V1^>C^>K^>MX9TCX,VFFW1O<_KA&2WO)IPR-Y7FR(TNR,M_L<91^>8LXIV^>1O: 5=>E_9A^>A^>O1C^>4MO^>A^>XNM^>A^>S>?>?>K&3^>M^>7PU^>EXT_1.58^>F191SGO<^>S3.JV^>PC^>1^>F3X1E^>1^>O1X1_8N^>9^>96 MM^>CYH1O>2LU^>U^>S1O:HFJZ^>+>N8H1F423^>)P=6+ 8Z&N^>1> \$B&+3XL M1%>B=>V^>M120P^>9WVW<C&X LHW7ZMUCP3^>9.FYV&EX1<^>C^>5<^>JMR^>X^>+>M^>S/N^>^>W^>1S^>^>^>U^>X1^>1^>W^>X^>+>1^>H^>T^>Y^>=>E^>Q^>M6L1^>+>(^>NMR M1^> D_064O1Y2\$+>K8236_91^>XO1^>B7X^>P^>141HH^>@H^>J^>O1^>1^>FWX3^>HE MC8<^>H=>=>=>=>3^>8V8EO^>2S2EBL^>1^>^>ZHNT S184^>LUR43H1N8 MD1^>H^>T^>VMM&<5^>G19W_1\$JOSHWA? B^>+>+K1N^>X2>_2AE1O_5FNM^>N3^>M^>T^>FUSO^>X%>@F(6VDP7101BH^>1^>4_4_>KEY<_0.D3S1G3PO^>R^>+>S^>X#_9@>1%>ZS^>M^>ZC1P^>+>PKP3>9>A13_5W2612M^>6(1^>+>1PN<#>@>@#^>T^>BBB@ HHHH *\$'_M^>(>?>?36?>?>E^>U^>TA^>2^>M17X@>P^>I1S R:S1# P^>LH&H^>D^>(H1^>_#3 M^>E^>9^>UW^>P1O^>1GK1J^>'@TV^>P^>4IG17?>Q^>P^>GR>OW^>H ****
"BBB M^> HHHH ****"BBB@ HHHH ****"BBB@ HHHH ****"BBB@ HHHH ****"MX_Y1^>2^>3L<=>1^>K7OPLWF915Z M17X^>A^KG1^>T^>A^>P^>2^>K16U55DDUR=>7B^>P^> 15V1+26MAC9V/QOWYMR^>QN^>MHSSC@>-7XJ \$1QO1^>P^>X^>A^>70^>UR74^>7^>BK61G5M01^>PP^>^>KV^>Z^>PB^>BU2^>B88^>9AM^>+>IAB^>BD<@>H1 MOWEH^>1^>9E_9^>9N_8U^>+> M1^>V70<@>UH7^>O^KPY^>X^>1^>LPAG<^>+>F^>SRSG_EO^>01^>MF65G^>1^>IBP<^>K^>FTF7N1^>?O^>M1^>J^>F^>Z^>X1^>5^>U^>E^>Z^>H1^>H1O<6^>U^>A^>6^>A1^>+>2XO^>G^>6^>M^>(MTX^>E^>7^>F^>2^>CHPZLH^>MDJ2^>P93^> M81K1O^>1^>EWPO1^>=>130A_1^>7P^>C3^>HCU^>+>T61XU^>2^>D^>RR^>P^>PR^>A^>K175S^>P3H^>M1^>F^>Z^>U^>X1^>2^>MFXH^>S^>+>H^>B^>S^>E^>1^>O^>WEGZN^>C^>G^>"BBB@ HHHH ****"BBB@ M^> HHHH ****"BBB@ HHHH ****"BBB@ HHHH ****"OO1^>X^>?>?36?>?>M1E^>U^>TA^>2^>M17X@>1^>O^>1^>K^>P^>A^>R^>C^>Z0B@>#S^>P^>X^>X^>0^>4IG17^>A^>V1^>?>MGR>OW^>K1^>P1^>@TV^>Y2^>F^>M=10^>1^>GK1J^>^>BBB@ HHHH ****"BBB@ HHHH ****"BBB@ HHHH ****"BBB@ HHHH ****"OXS^>@X#_R180^>16K^>MXXO1^>E^>2^>40M^>BZ^KY1>+>^>KH1O^>81A>_W9H91QO_UW^>P^>UW^>2M^>?>P^>9E1^>M29<^>P^>T3J0B^>+>P^>XU77^>1^>LG1V^>M^>22940W^>+>4#N6 LU^>21617^>L^>C<^>OJF MW^>75U^>U^>M^>V^>DDBEF8GN^>22^>K011110 4444 %%%>17ZR1^>H1^>_S^>M1A^> V1OYA^>V^>P^>A^>O^>R7G1P^>^>1^>QK9Z^>2^>9^>O^>S15D^>CMF4^>C^>P6ZLDT^>TIGAB1 M^>S^>KR^>F^>EW1O^>A^>XU^>+>O21^>1^>GX^>_V1H^>C^>^>EN^>FV^>CZ^>8H<6<^>1N9EAB3^>+>NH^>MSVZU^>_S_>S_>OV^>A1^>P3^>1^>V^>O^>GDGP^>WAB^>T2^>J^>H1^>Q1^>+>4^>EW^>M^>_>N^>Z6^>1^>P

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[illegible]

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[illegible]

[illegible]

Cover Page - USD (\$)

12 Months Ended

Dec. 31, 2024

Jan. 15, 2025 Jun. 30, 2024

Entity Information [Line Items]

Entity File Number	001-38646		
Entity Registrant Name	Dow Inc.		
Entity Tax Identification Number	30-1128146		
Entity Current Reporting Status	Yes		
Entity Filer Category	Large Accelerated Filer		
Entity Incorporation, State or Country Code	DE		
Entity Small Business	false		
Entity Emerging Growth Company	false		
Entity Shell Company	false		
Entity Central Index Key	0001751788		
Current Fiscal Year End Date	--12-31		
Entity Public Float			\$ 37,100,000,000
ICFR Auditor Attestation Flag	true		
Entity Well-known Seasoned Issuer	Yes		
Entity Voluntary Filers	No		

Document Information [Line Items]

Document Period End Date	Dec. 31, 2024		
Document Type	10-K		
Document Annual Report	true		
Document Transition Report	false		
Entity Shell Company	false		
Entity Interactive Data Current	Yes		
Document Fiscal Year Focus	2024		
Document Fiscal Period Focus	FY		
Amendment Flag	false		
Auditor Name	DELOITTE & TOUCHE LLP		
Auditor Location	Midland, Michigan		
Document Financial Statement Error Correction [Flag]	false		

Entity Listings [Line Items]

Title of 12(b) Security	Common Stock, par value \$0.01 per share		
Trading Symbol	DOW		
Security Exchange Name	NYSE		
Entity Listing, Par Value Per Share	\$ 0.01		
Entity Common Stock, Shares Outstanding		703,831,931	

Entity Addresses [Line Items]

Entity Address, Address Line One	2211 H.H. Dow Way		
Entity Address, City or Town	Midland		
Entity Address, State or Province	MI		
Entity Address, Postal Zip Code	48674		
City Area Code	989		
Local Phone Number	636-1000		
Auditor Firm ID	34		
Document Financial Statement Error Correction [Flag]	false		

The Dow Chemical Company

Entity Information [Line Items]

Entity File Number	001-03433		
Entity Registrant Name	The Dow Chemical Company		
Entity Tax Identification Number	38-1285128		
Entity Current Reporting Status	Yes		
Entity Filer Category	Non-accelerated Filer		
Entity Incorporation, State or Country Code	DE		
Entity Small Business	false		
Entity Emerging Growth Company	false		
Entity Shell Company	false		
Entity Central Index Key	0000029915		
Current Fiscal Year End Date	--12-31		
ICFR Auditor Attestation Flag	true		
Entity Well-known Seasoned Issuer	Yes		
Entity Voluntary Filers	No		

Document Information [Line Items]

Document Period End Date	Dec. 31, 2024		
Document Type	10-K		
Document Annual Report	true		
Document Transition Report	false		
Entity Shell Company	false		
Entity Interactive Data Current	Yes		
Document Fiscal Year Focus	2024		
Document Fiscal Period Focus	FY		
Amendment Flag	false		
Document Financial Statement Error Correction [Flag]	false		

Entity Listings [Line Items]

Security Exchange Name	NYSE		
Entity Listing, Par Value Per Share	\$ 0.01		
Entity Common Stock, Shares Outstanding		100	

Entity Addresses [Line Items]

Entity Address, Address Line One	2211 H.H. Dow Way		
Entity Address, City or Town	Midland		
Entity Address, State or Province	MI		
Entity Address, Postal Zip Code	48674		
City Area Code	989		
Local Phone Number	636-1000		
Document Financial Statement Error Correction [Flag]	false		

0.500% Notes due March 15, 2027 [Member] | The Dow Chemical Company

Entity Listings [Line Items]

Title of 12(b) Security	0.500% Notes due March 15, 2027		
Trading Symbol	DOW/27		

1.125% Notes due March 15, 2032 [Member] | The Dow Chemical Company

Entity Listings [Line Items]

Title of 12(b) Security	1.125% Notes due March 15, 2032		

Trading Symbol DOW/32

1.875% Notes due March 15, 2040 [Member] | The Dow Chemical Company

Entity Listings [Line Items]

Title of 12(b) Security	1.875% Notes due March 15, 2040		
Trading Symbol	DOW/40		

Entity Listings [Line Items]

Title of 12(b) Security	4.625% Notes due October 1, 2044
Trading Symbol	DOW/44

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Auditor Information	12 Months Ended
	Dec. 31, 2024

Document Information [Line Items]

Auditor Name	DELOITTE & TOUCHE LLP
Auditor Location	Midland, Michigan
Auditor Firm ID	34

XML 30 R3.htm IDEA: XBRL DOCUMENT

Consolidated	12 Months Ended
Statements of Income	
- USD (\$)	Dec. 31, 2024 Dec. 31, 2023 Dec. 31, 2022
shares in Millions, \$	
in Millions	

Income Statement [Abstract]

Net sales	\$ 42,964	\$ 44,622	\$ 56,902
Cost of sales	38,358	39,742	48,338
Research and development expenses	810	829	851
Selling, general and administrative expenses	1,581	1,627	1,675
Amortization of intangibles	310	324	336
Restructuring and asset related charges - net	103	528	118
Equity in earnings (losses) of nonconsolidated affiliates	(6)	(119)	268
Sundry income (expense) - net	415	(280)	727
Interest income	200	229	173
Interest expense and amortization of debt discount	811	746	662
Income before income taxes	1,600	656	6,090
Provision (credit) for income taxes	399	(4)	1,450
Net income (loss)	1,201	660	4,640
Net income attributable to noncontrolling interests	85	71	58
Net income available for The Dow Chemical Company common stockholder	\$ 1,116	\$ 589	\$ 4,582
Earnings per common share - basic	\$ 1.57	\$ 0.82	\$ 6.32
Earnings per common share - diluted	\$ 1.57	\$ 0.82	\$ 6.28
Weighted-average common shares outstanding - basic	703.8	705.7	721.0
Weighted-average common shares outstanding - diluted	705.1	709.0	725.6

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Dow Inc.	12 Months Ended
Consolidated	
Statements of	
Comprehensive	
Income Statement -	Dec. 31, 2024 Dec. 31, 2023 Dec. 31, 2022
USD (\$)	
\$ in Millions	

Statement of Comprehensive Income [Abstract]

Net income (loss)	\$ 1,201	\$ 660	\$ 4,640
Other comprehensive income (loss), net of tax			
Unrealized gains (losses) on investments	10	0	(312)
Cumulative translation adjustments	(172)	43	(579)
Pension and other postretirement benefit plans	(234)	(609)	2,457
Derivative instruments	(33)	24	272
Total other comprehensive income (loss)	(429)	(542)	1,838
Comprehensive income	772	118	6,478
Comprehensive income attributable to noncontrolling interests, net of tax	85	71	58
Comprehensive income attributable to Dow Inc.	\$ 687	\$ 47	\$ 6,420

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Dow Consolidated	12 Months Ended
Balance Sheets - USD	
(\$)	Dec. 31, 2024 Dec. 31, 2023
\$ in Millions	

Statement of Financial Position [Abstract]

Cash and cash equivalents	\$ 2,189	\$ 2,987
Trade (net of allowance for doubtful receivables - 2024: \$95; 2023: \$81)	4,756	4,718
Other Receivables	2,108	1,896
Inventories	6,544	6,076
Other current assets	993	1,937
Total current assets	16,590	17,614
Investment in nonconsolidated affiliates	1,266	1,267
Other investments (investments carried at fair value - 2024: \$2,047; 2023: \$1,877)	3,033	2,740
Noncurrent receivables	380	438
Total investments	4,679	4,445
Property	62,121	60,203
Less: Accumulated depreciation	40,117	39,137
Net property	22,004	21,066
Goodwill	8,565	8,641
Other intangible assets (net of accumulated amortization - 2024: \$5,394; 2023: \$5,374)	1,721	2,072
Operating lease right-of-use assets	1,268	1,320
Deferred income tax assets	1,257	1,486
Deferred charges and other assets	1,228	1,323
Total other assets	14,039	14,842
Total Assets	57,312	57,967
Notes payable	135	62
Long-term debt due within one year	497	117
Accounts Payable, Trade	4,847	4,529
Accounts Payable, Other	1,694	1,797
Operating lease liabilities - current	318	329
Income taxes payable	276	419
Accrued and other current liabilities	2,521	2,704
Total current liabilities	10,288	9,957
Long-Term Debt	15,711	14,907
Deferred income tax liabilities	392	399
Pension and other postretirement benefits - noncurrent	4,736	4,932
Asbestos-related liabilities - noncurrent	713	788
Operating lease liabilities - noncurrent	984	1,032
Other noncurrent obligations	6,637	6,844
Total other noncurrent liabilities	13,462	13,995
Common stock (authorized and issued 100 shares of \$0.01 par value each)	8	8
Additional paid-in capital	9,203	8,880
Retained earnings	20,909	21,774

Accumulated other comprehensive loss	(8,110)	(7,681)
Treasury stock at cost (2024: 80,859,145 shares; 2023: 76,302,081 shares)	(4,655)	(4,374)
Dow Inc.'s stockholders' equity	17,355	18,607
Noncontrolling interests	496	501
Total equity	17,851	19,108
Total Liabilities and Equity	\$ 57,312	\$ 57,967

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Dow Consolidated Balance Sheets		
Parentheticals - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Millions		
Allowance for doubtful receivables	\$ 95	\$ 81
Investments carried at fair value	2,047	1,877
Other intangible assets, accumulated amortization	\$ 5,394	\$ 5,374
Common stock authorized (in shares)	5,000,000,000	5,000,000,000
Common stock, par value (in dollars per share)	\$ 0.01	\$ 0.01
Common stock issued (in shares)	784,471,939	778,595,514
Treasury Stock, Common, Shares	80,859,145	76,302,081

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Consolidated Statements of Cash Flows - USD (\$)			
\$ in Millions			
12 Months Ended			
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

Statement of Cash Flows [Abstract]

Net income	\$ 1,201	\$ 660	\$ 4,640
Depreciation and amortization	2,894	2,611	2,758
Provision (Credit) for deferred income tax	135	(1,222)	79
Earnings of nonconsolidated affiliates less than (in excess of) dividends received	348	387	696
Net periodic pension benefit cost	(210)	548	23
Pension contributions	(121)	(142)	(235)
Net gain on sales of assets, businesses and investments	(65)	(70)	(19)
Restructuring, goodwill impairment and asset related charges - net	103	528	118
Other net loss	239	796	212
Accounts and notes receivable	(224)	1,161	1,187
Inventories	(529)	844	347
Accounts payable	278	(734)	(1,255)
Other assets and liabilities, net	(1,146)	(203)	(1,065)
Cash provided by operating activities - continuing operations	2,903	5,164	7,486
Cash provided by (used for) operating activities - discontinued operations	11	32	(11)
Cash provided by (used for) operating activities	2,914	5,196	7,475
Capital expenditures	(2,940)	(2,356)	(1,823)
Investment in gas field developments	(203)	(215)	(190)
Purchases of previously leased assets	0	(7)	(7)
Proceeds from sales of property and businesses, net of cash divested	234	95	32
Acquisitions of property and businesses, net of cash acquired	(125)	(114)	(228)
Investments in and loans to nonconsolidated affiliates	(28)	(5)	(148)
Distributions and loan repayments from nonconsolidated affiliates	0	2	52
Proceeds from Sale of Equity Method Investments	0	63	11
Purchases of investments	(1,809)	(2,288)	(1,366)
Proceeds from sales and maturities of investments	2,536	1,958	747
Other investing activities, net	(33)	(61)	(50)
Cash provided by (used for) investing activities	(2,368)	(2,928)	(2,970)
Changes in short-term notes payable	(61)	(249)	253
Proceeds from Short-term Debt, Maturing in More than Three Months	143	0	0
Repayments of Short-term Debt, Maturing in More than Three Months	(17)	0	(14)
Proceeds from issuance of long-term debt	1,467	104	1,667
Payments on long-term debt	(267)	(446)	(1,006)
Proceeds from (Repayments of) Accounts Receivable Securitization	(9)	18	0
Purchases of treasury stock	(494)	(625)	(2,325)
Proceeds from issuance of parent company stock	166	188	212
Transaction financing, debt issuance and other costs	(14)	(2)	(24)
Employee taxes paid for share-based payment arrangements	(39)	(42)	(35)
Distributions to noncontrolling interests	(77)	(89)	(83)
Dividends paid to stockholders	(1,966)	(1,972)	(2,006)
Cash used for financing activities	(1,168)	(3,115)	(3,361)
Effect of exchange rate changes on cash, cash equivalents and restricted cash	(163)	(45)	(237)
Increase (decrease) in cash, cash equivalents and restricted cash	(785)	(892)	907
Cash, cash equivalents and restricted cash at beginning of year	3,048	3,940	3,033
Cash, cash equivalents and restricted cash at end of year	2,263	3,048	3,940
Less: Restricted cash and cash equivalents, included in Other current assets	74	61	54
Cash and cash equivalents at end of year	\$ 2,189	\$ 2,987	\$ 3,886

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Consolidated Statements of Equity - USD (\$)							
\$ in Millions							
	Total	Common Stock	Add'l Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Unearned ESOP	Treasury Stock, Common
Beginning balance at Dec. 31, 2021	\$ 8	\$ 8,151	\$ 20,623	\$ (8,977)		\$ (15)	\$ (1,625)
Increase (Decrease) in Stockholders' Equity [Roll Forward]							
Common stock issued/sold		212					
Stock-based compensation and allocation of ESOP shares		258				15	
APIC, Stock Issued During Period, Value, Treasury Reissued - compensation and benefit plans		(79)					
Other		(2)		(19)			
Net income available for The Dow Chemical Company common stockholder	\$ 4,582			4,582			
Dividends to stockholders				(2,006)			
Settlements and transfers related to separation from DowDuPont Inc.				0			
Other comprehensive income (loss)	1,838				1,838		
Treasury stock purchases							(2,325)
Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans							79
Ending balance at Dec. 31, 2022	\$ 21,247 ⁸	8,540	23,180	(7,139)		0	(3,871)
Increase (Decrease) in Stockholders' Equity [Roll Forward]							
Dividends declared per share of common stock	\$ 2.80						
Dow Inc.'s stockholders' equity	\$ 20,718						
Noncontrolling interests	529						
Common stock issued/sold		188					

Stock-based compensation and allocation of ESOP shares		276			0
APIC, Stock Issued During Period, Value, Treasury Reissued - compensation and benefit plans		(124)			
Other		0	(23)		
Net income available for The Dow Chemical Company common stockholder	589		589		
Dividends to stockholders			(1,972)		
Settlements and transfers related to separation from DowDuPont Inc.			0		
Other comprehensive income (loss)	(542)			(542)	
Treasury stock purchases					(627)
Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans					124
Ending balance at Dec. 31, 2023	\$ 19,108 8	8,880	21,774	(7,681)	0
Increase (Decrease) in Stockholders' Equity [Roll Forward]					
Dividends declared per share of common stock	\$ 2.80				
Dow Inc.'s stockholders' equity	\$ 18,607				
Noncontrolling interests	501				
Common stock issued/sold		166			
Stock-based compensation and allocation of ESOP shares		370			0
APIC, Stock Issued During Period, Value, Treasury Reissued - compensation and benefit plans		(213)			
Other		0	(25)		
Net income available for The Dow Chemical Company common stockholder	1,116		1,116		
Dividends to stockholders			(1,966)		
Settlements and transfers related to separation from DowDuPont Inc.			10		
Other comprehensive income (loss)	(429)			(429)	
Treasury stock purchases					(494)
Stock Issued During Period, Value, Treasury Stock Reissued - compensation and benefit plans					213
Ending balance at Dec. 31, 2024	\$ 17,851 \$ 8	\$ 9,203	\$ 20,909	\$ (8,110)	\$ 0
Increase (Decrease) in Stockholders' Equity [Roll Forward]					
Dividends declared per share of common stock	\$ 2.80				
Dow Inc.'s stockholders' equity	\$ 17,355				
Noncontrolling interests	\$ 496				

~~XML 36 R9.htm IDEA: XBRL DOCUMENT~~		12 Months Ended		
TDCC Consolidated				
Statements of Income				
Consolidated				
Statements of Income		Dec. 31, 2024Dec. 31, 2023Dec. 31, 2022		
- USD (\$)				
\$ in Millions				
Net sales	\$ 42,964	\$ 44,622	\$ 56,902	
Cost of sales	38,358	39,742	48,338	
Research and development expenses	810	829	851	
Selling, general and administrative expenses	1,581	1,627	1,675	
Amortization of intangibles	310	324	336	
Restructuring and asset related charges - net	103	528	118	
Equity in earnings (losses) of nonconsolidated affiliates	(6)	(119)	268	
Sundry income (expense) - net	415	(280)	727	
Interest income	200	229	173	
Interest expense and amortization of debt discount	811	746	662	
Income before income taxes	1,600	656	6,090	
Provision (credit) for income taxes	399	(4)	1,450	
Net income (loss)	1,201	660	4,640	
Net income attributable to noncontrolling interests	85	71	58	
Net income available for The Dow Chemical Company common stockholder	1,116	589	4,582	
The Dow Chemical Company				
Net sales	42,964	44,622	56,902	
Cost of sales	38,346	39,738	48,332	
Research and development expenses	810	829	851	
Selling, general and administrative expenses	1,581	1,627	1,675	
Amortization of intangibles	310	324	336	
Restructuring and asset related charges - net	103	528	118	
Equity in earnings (losses) of nonconsolidated affiliates	(6)	(119)	268	
Sundry income (expense) - net	404	(327)	714	
Interest income	210	239	181	
Interest expense and amortization of debt discount	811	746	662	
Income before income taxes	1,611	623	6,091	
Provision (credit) for income taxes	399	(4)	1,450	
Net income (loss)	1,212	627	4,641	
Net income attributable to noncontrolling interests	85	71	58	
Net income available for The Dow Chemical Company common stockholder	\$ 1,127	\$ 556	\$ 4,583	

~~XML 37 R10.htm IDEA: XBRL DOCUMENT~~		12 Months Ended		
Consolidated				
Statements of				
Comprehensive Loss -				
USD (\$)		Dec. 31, 2024Dec. 31, 2023Dec. 31, 2022		
\$ in Millions				
Net income (loss)	\$ 1,201	\$ 660	\$ 4,640	
Other comprehensive income (loss), net of tax				
Unrealized gains (losses) on investments	10	0	(312)	
Cumulative translation adjustments	(172)	43	(579)	
Pension and other postretirement benefit plans	(234)	(609)	2,457	
Derivative instruments	(33)	24	272	
Total other comprehensive income (loss)	(429)	(542)	1,838	
Comprehensive income	772	118	6,478	
Comprehensive income attributable to noncontrolling interests, net of tax	85	71	58	
Comprehensive income attributable to The Dow Chemical Company	687	47	6,420	
The Dow Chemical Company				
Net income (loss)	1,212	627	4,641	
Other comprehensive income (loss), net of tax				
Unrealized gains (losses) on investments	10	0	(312)	
Cumulative translation adjustments	(172)	43	(579)	
Pension and other postretirement benefit plans	(234)	(609)	2,457	
Derivative instruments	(33)	24	272	
Total other comprehensive income (loss)	(429)	(542)	1,838	
Comprehensive income	783	85	6,479	

Comprehensive income attributable to noncontrolling interests, net of tax	85	71	58
Comprehensive income attributable to The Dow Chemical Company	\$ 698	\$ 14	\$ 6,421
<u><i>XML 38 R11.htm IDEA: XBRL DOCUMENT</i></u>			
TDCC Consolidated			
Balance Sheets - USD		Dec. 31, 2024	Dec. 31, 2023
(\$)			
\$ in Millions			
Cash and cash equivalents	\$ 2,189	\$ 2,987	
Trade (net of allowance for doubtful receivables - 2024: \$95; 2023: \$81)	4,756	4,718	
Other Receivables	2,108	1,896	
Inventories	6,544	6,076	
Other current assets	993	1,937	
Total current assets	16,590	17,614	
Investment in nonconsolidated affiliates	1,266	1,267	
Other investments (investments carried at fair value - 2024: \$2,047; 2023: \$1,877)	3,033	2,740	
Noncurrent receivables	380	438	
Total investments	4,679	4,445	
Property	62,121	60,203	
Less: Accumulated depreciation	40,117	39,137	
Net property	22,004	21,066	
Goodwill	8,565	8,641	
Other intangible assets (net of accumulated amortization - 2024: \$5,394; 2023: \$5,374)	1,721	2,072	
Operating lease right-of-use assets	1,268	1,320	
Deferred income tax assets	1,257	1,486	
Deferred charges and other assets	1,228	1,323	
Total other assets	14,039	14,842	
Total Assets	57,312	57,967	
Notes payable	135	62	
Long-term debt due within one year	497	117	
Accounts Payable, Trade	4,847	4,529	
Accounts Payable, Other	1,694	1,797	
Operating lease liabilities - current	318	329	
Income taxes payable	276	419	
Accrued and other current liabilities	2,521	2,704	
Total current liabilities	10,288	9,957	
Long-Term Debt	15,711	14,907	
Deferred income tax liabilities	392	399	
Pension and other postretirement benefits - noncurrent	4,736	4,932	
Asbestos-related liabilities - noncurrent	713	788	
Operating lease liabilities - noncurrent	984	1,032	
Other noncurrent obligations	6,637	6,844	
Total other noncurrent liabilities	13,462	13,995	
Common stock (authorized and issued 100 shares of \$0.01 par value each)	8	8	
Additional paid-in capital	9,203	8,880	
Retained earnings	20,909	21,774	
Accumulated other comprehensive loss	(8,110)	(7,681)	
Dow Inc.'s stockholders' equity	17,355	18,607	
Noncontrolling interests	496	501	
Total equity	17,851	19,108	
Total Liabilities and Equity	\$ 57,312	\$ 57,967	
Common stock, par value (in dollars per share)	\$ 0.01	\$ 0.01	
Common stock issued (in shares)	784,471,939	778,595,514	
Common stock authorized (in shares)	5,000,000,000	5,000,000,000	
The Dow Chemical Company			
Cash and cash equivalents	\$ 2,189	\$ 2,987	
Trade (net of allowance for doubtful receivables - 2024: \$95; 2023: \$81)	4,756	4,718	
Other Receivables	2,116	1,997	
Inventories	6,544	6,076	
Other current assets	960	1,898	
Total current assets	16,565	17,676	
Investment in nonconsolidated affiliates	1,266	1,267	
Other investments (investments carried at fair value - 2024: \$2,047; 2023: \$1,877)	3,033	2,740	
Noncurrent receivables	374	424	
Total investments	4,673	4,431	
Property	62,121	60,203	
Less: Accumulated depreciation	40,117	39,137	
Net property	22,004	21,066	
Goodwill	8,565	8,641	
Other intangible assets (net of accumulated amortization - 2024: \$5,394; 2023: \$5,374)	1,721	2,072	
Operating lease right-of-use assets	1,268	1,320	
Deferred income tax assets	1,257	1,486	
Deferred charges and other assets	1,228	1,323	
Total other assets	14,039	14,842	
Total Assets	57,281	58,015	
Notes payable	135	62	
Long-term debt due within one year	497	117	
Accounts Payable, Trade	4,847	4,529	
Accounts Payable, Other	1,732	1,818	
Operating lease liabilities - current	318	329	
Income taxes payable	276	419	
Accrued and other current liabilities	2,405	2,575	
Total current liabilities	10,210	9,849	
Long-Term Debt	15,711	14,907	
Deferred income tax liabilities	392	399	
Pension and other postretirement benefits - noncurrent	4,736	4,932	
Asbestos-related liabilities - noncurrent	713	788	
Operating lease liabilities - noncurrent	984	1,032	
Other noncurrent obligations	6,503	6,702	
Total other noncurrent liabilities	13,328	13,853	
Common stock (authorized and issued 100 shares of \$0.01 par value each)	0	0	
Additional paid-in capital	9,626	9,091	
Retained earnings	16,020	17,495	
Accumulated other comprehensive loss	(8,110)	(7,681)	
Dow Inc.'s stockholders' equity	17,536	18,905	
Noncontrolling interests	496	501	
Total equity	18,032	19,406	
Total Liabilities and Equity	\$ 57,281	\$ 58,015	
Common stock, par value (in dollars per share)	\$ 0.01	\$ 0.01	
Common stock issued (in shares)	100	100	

[XML 39 R12.htm IDEA: XBRL DOCUMENT](#)

TDCC Consolidated Statements of Cash Flows Statement - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Net income	\$ 1,201	\$ 660	\$ 4,640
Depreciation and amortization	2,894	2,611	2,758
Provision (Credit) for deferred income tax	135	(1,222)	79
Earnings of nonconsolidated affiliates less than (in excess of) dividends received	348	387	696
Net periodic pension benefit cost	(210)	548	23
Pension contributions	(121)	(142)	(235)
Net gain on sales of assets, businesses and investments	(65)	(70)	(19)
Restructuring, goodwill impairment and asset related charges - net	103	528	118
Other net loss	239	796	212
Accounts and notes receivable	(224)	1,161	1,187
Inventories	(529)	844	347
Accounts payable	278	(734)	(1,255)
Other assets and liabilities, net	(1,146)	(203)	(1,065)
Cash provided by (used for) operating activities	2,914	5,196	7,475
Capital expenditures	(2,940)	(2,356)	(1,823)
Investment in gas field developments	(203)	(215)	(190)
Purchases of previously leased assets	0	(7)	(7)
Proceeds from sales of property and businesses, net of cash divested	234	95	32
Acquisitions of property and businesses, net of cash acquired	(125)	(114)	(228)
Investments in and loans to nonconsolidated affiliates	(28)	(5)	(148)
Distributions and loan repayments from nonconsolidated affiliates	0	2	52
Proceeds from Sale of Equity Method Investments	0	63	11
Purchases of investments	(1,809)	(2,288)	(1,366)
Proceeds from sales and maturities of investments	2,536	1,958	747
Other investing activities, net	(33)	(61)	(50)
Cash provided by (used for) investing activities	(2,368)	(2,928)	(2,970)
Changes in short-term notes payable	(61)	(249)	253
Proceeds from Short-term Debt, Maturing in More than Three Months	143	0	0
Repayments of Short-term Debt, Maturing in More than Three Months	(17)	0	(14)
Proceeds from issuance of long-term debt	1,467	104	1,667
Payments on long-term debt	(267)	(446)	(1,006)
Proceeds from (Repayments of) Accounts Receivable Securitization	(9)	18	0
Proceeds from issuance of parent company stock	166	188	212
Transaction financing, debt issuance and other costs	(14)	(2)	(24)
Employee taxes paid for share-based payment arrangements	(39)	(42)	(35)
Distributions to noncontrolling interests	(77)	(89)	(83)
Dividends paid to stockholders	(1,966)	(1,972)	(2,006)
Cash used for financing activities	(1,168)	(3,115)	(3,361)
Effect of exchange rate changes on cash, cash equivalents and restricted cash	(163)	(45)	(237)
Increase (decrease) in cash, cash equivalents and restricted cash	(785)	(892)	907
Cash, cash equivalents and restricted cash at beginning of year	3,048	3,940	3,033
Cash, cash equivalents and restricted cash at end of year	2,263	3,048	3,940
Less: Restricted cash and cash equivalents, included in Other current assets	74	61	54
Cash and cash equivalents at end of year	2,189	2,987	3,886
<u>The Dow Chemical Company</u>			
Net income	1,212	627	4,641
Depreciation and amortization	2,894	2,611	2,758
Provision (Credit) for deferred income tax	135	(1,222)	80
Earnings of nonconsolidated affiliates less than (in excess of) dividends received	348	387	696
Net periodic pension benefit cost	(210)	548	23
Pension contributions	(121)	(142)	(235)
Net gain on sales of assets, businesses and investments	(65)	(70)	(19)
Restructuring, goodwill impairment and asset related charges - net	103	528	118
Other net loss	252	797	221
Accounts and notes receivable	(224)	1,161	1,187
Inventories	(529)	844	347
Accounts payable	278	(734)	(1,255)
Other assets and liabilities, net	(1,134)	(226)	(1,043)
Cash provided by (used for) operating activities	2,939	5,109	7,519
Capital expenditures	(2,940)	(2,356)	(1,823)
Investment in gas field developments	(203)	(215)	(190)
Purchases of previously leased assets	0	(7)	(7)
Proceeds from sales of property and businesses, net of cash divested	234	95	32
Acquisitions of property and businesses, net of cash acquired	(125)	(114)	(228)
Investments in and loans to nonconsolidated affiliates	(28)	(5)	(148)
Distributions and loan repayments from nonconsolidated affiliates	0	2	52
Proceeds from Sale of Equity Method Investments	0	63	11
Purchases of investments	(1,809)	(2,288)	(1,366)
Proceeds from sales and maturities of investments	2,536	1,958	747
Other investing activities, net	(33)	(61)	(50)
Cash provided by (used for) investing activities	(2,368)	(2,928)	(2,970)
Changes in short-term notes payable	(61)	(249)	253
Proceeds from Short-term Debt, Maturing in More than Three Months	143	0	0
Repayments of Short-term Debt, Maturing in More than Three Months	(17)	0	(14)
Proceeds from issuance of long-term debt	1,467	104	1,667
Payments on long-term debt	(267)	(446)	(1,006)
Proceeds from (Repayments of) Accounts Receivable Securitization	(9)	18	0
Proceeds from issuance of parent company stock	166	188	212
Transaction financing, debt issuance and other costs	(14)	(2)	(24)
Employee taxes paid for share-based payment arrangements	(39)	(42)	(35)
Distributions to noncontrolling interests	(77)	(89)	(83)
Dividends paid to stockholders	(2,485)	(2,510)	(4,375)
Cash used for financing activities	(1,193)	(3,028)	(3,405)
Effect of exchange rate changes on cash, cash equivalents and restricted cash	(163)	(45)	(237)
Increase (decrease) in cash, cash equivalents and restricted cash	(785)	(892)	907
Cash, cash equivalents and restricted cash at beginning of year	3,048	3,940	3,033
Cash, cash equivalents and restricted cash at end of year	2,263	3,048	3,940
Less: Restricted cash and cash equivalents, included in Other current assets	74	61	54
Cash and cash equivalents at end of year	\$ 2,189	\$ 2,987	\$ 3,886

[XML 40 R13.htm IDEA: XBRL DOCUMENT](#)

TDCC Consolidated Statements of Equity Statement - USD (\$) \$ in Millions	Total	Common Stock	Add'l Paid-in Capital	Retained Earnings [Member]	Accumulated Other Comprehensive Loss	Unearned ESOP	The Dow Chemical Company	Chemical Company Common Stock	Chemical Company Add'l Paid-in Capital	Chemical Company Retained Earnings [Member]	Company Accumulated Other Comprehensive Loss	Chemical Company Unearned ESOP	The Dow Chemical Company Add'l Paid-in Capital	The Dow Chemical Company Retained Earnings [Member]
Beginning balance at Dec. 31, 2021		\$ 8	\$ 8,151	\$ 20,623	\$ (8,977)	\$ (15)		\$ 0	\$ 8,159	\$ 19,288	\$ (8,977)	\$ (15)		
Issuance of parent company stock														\$ 212
Stock-based compensation and allocation of ESOP shares			258			15			258			15		
Other			2	19					(2)	(24)				
Net income available for The Dow Chemical Company common stockholder	\$ 4,582			4,582			\$ 4,583			4,583				
Dividends to parent														\$ (4,375)
Other comprehensive income (loss)	1,838				1,838						1,838			
Ending balance at Dec. 31, 2022	21,247 8		8,540	23,180	(7,139)	0	21,489	0	8,627	19,472	(7,139)	0		
The Dow Chemical Company's stockholder's equity	20,718						20,960							
Noncontrolling interests	529						529							
Issuance of parent company stock													188	
Stock-based compensation and allocation of ESOP shares			276			0			276			0		
Other			0	23					0	(23)				
Net income available for The Dow Chemical Company common stockholder	589			589			556			556				
Dividends to parent														(2,510)
Other comprehensive income (loss)	(542)				(542)						(542)			
Ending balance at Dec. 31, 2023	19,108 8		8,880	21,774	(7,681)	0	19,406	0	9,091	17,495	(7,681)	0		
The Dow Chemical Company's stockholder's equity	18,607						18,905							
Noncontrolling interests	501						501							
Issuance of parent company stock													\$ 166	
Stock-based compensation and allocation of ESOP shares			370			0			370			0		
Other			0	25					(1)	(24)				
Net income available for The Dow Chemical Company common stockholder	1,116			1,116			1,127			1,127				
Dividends to parent														\$ (2,578)
Other comprehensive income (loss)	(429)				(429)						(429)			
Ending balance at Dec. 31, 2024	17,851 \$ 8		\$ 9,203	\$ 20,909	\$ (8,110)	\$ 0	18,032	\$ 0	\$ 9,626	\$ 16,020	\$ (8,110)	\$ 0		
The Dow Chemical Company's stockholder's equity	17,355						17,536							
Noncontrolling interests	\$ 496						\$ 496							

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TDCC Consolidated Balance Sheets Parentheticals - USD (\$) \$ in Millions	Dec. 31, 2024	Dec. 31, 2023
Investments carried at fair value	\$ 2,047	\$ 1,877
Other intangible assets, accumulated amortization	\$ 5,394	\$ 5,374
Common stock authorized (in shares)	5,000,000,000	5,000,000,000
Common stock issued (in shares)	784,471,939	778,595,514
Common stock, par value (in dollars per share)	\$ 0.01	\$ 0.01
The Dow Chemical Company		
Accounts Receivable, Allowance for Credit Loss	\$ 95	\$ 81
Investments carried at fair value	2,047	1,877
Other intangible assets, accumulated amortization	\$ 5,394	\$ 5,374
Common stock authorized (in shares)	100	100
Common stock issued (in shares)	100	100
Common stock, par value (in dollars per share)	\$ 0.01	\$ 0.01

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Notes)	12 Months Ended
Accounting Policies	Dec. 31, 2024
[Abstract]	

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
Principles of Consolidation and Basis of Presentation	
The accompanying consolidated financial statements of Dow Inc. and TDCC were prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and include the assets, liabilities, revenues and expenses of all majority-owned subsidiaries over which Dow exercises control and, when applicable, entities for which Dow has a controlling financial interest or is the primary beneficiary. Intercompany transactions and balances are eliminated in consolidation. Investments in nonconsolidated affiliates (20-50 percent owned companies or less than 20 percent owned companies over which significant influence is exercised) are primarily accounted for using the equity method.	
Dow Inc. owns all of the outstanding common shares of TDCC. As a result of the parent/subsidiary relationship between Dow Inc. and TDCC, and considering that the financial statements and disclosures of each company are substantially similar, the companies are filing a combined report for this Annual Report on Form 10-K. The information reflected in the report is equally applicable to both Dow Inc. and TDCC, except where otherwise noted. Transactions between TDCC and Dow Inc. are treated as related party transactions for TDCC. See Note 24 for additional information.	
The Company conducts its worldwide operations through six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics, Industrial Intermediates & Infrastructure and Performance Materials & Coatings. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. See Note 25 for additional information. Except as otherwise indicated by the context, the term "Union Carbide" means Union Carbide Corporation and the term "Dow Silicones" means Dow Silicones Corporation, both wholly owned subsidiaries of the Company.	
Use of Estimates in Financial Statement Preparation	
The preparation of financial statements in accordance with U.S. GAAP requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The Company's consolidated financial statements include amounts that are based on management's best estimates and judgments. Actual results could differ from those estimates.	
Significant Accounting Policies	

Asbestos-Related Matters

Accruals for asbestos-related matters, including defense and processing costs, are recorded based on an analysis of claim and resolution activity, defense spending, and pending and future claims. These accruals are assessed at each balance sheet date to determine if the asbestos-related liability remains appropriate. Accruals for asbestos-related matters are included in the consolidated balance sheets in "Accrued and other current liabilities" and "Asbestos-related liabilities - noncurrent." See Note 15 for additional information.

Legal Costs

The Company expenses legal costs as incurred, with the exception of defense and processing costs associated with asbestos-related matters.

Foreign Currency Translation

The local currency has been primarily used as the functional currency throughout the world. Translation gains and losses of those operations that use local currency as the functional currency are included in the consolidated balance sheets in "Accumulated other comprehensive loss" ("AOCL"). For certain subsidiaries, the U.S. dollar is used as the functional currency. This occurs when the subsidiary operates in an economic environment where the products produced and sold are tied to U.S. dollar-denominated markets, or when the foreign subsidiary operates in a hyper-inflationary environment. Where the U.S. dollar is used as the functional currency, foreign currency translation gains and losses are reflected in income.

Environmental Matters

Accruals for environmental matters are recorded when it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated based on current law and existing technologies. These accruals are adjusted periodically as assessment and remediation efforts progress or as additional technical or legal information becomes available. Accruals for environmental liabilities are included in the consolidated balance sheets in "Accrued and other current liabilities" and "Other noncurrent obligations" at undiscounted amounts. Accruals for related insurance or other third-party recoveries for environmental liabilities are recorded when it is probable that a recovery will be realized and are included in the consolidated balance sheets in "Accounts and notes receivable - Other" or "Noncurrent receivables."

Environmental costs are capitalized if the costs extend the life of the property, increase its capacity and/or mitigate or prevent contamination from future operations. Environmental costs are also capitalized in recognition of legal asset retirement obligations resulting from the acquisition, construction and/or normal operation of a long-lived asset. Costs related to environmental contamination treatment and cleanup are charged to expense. Estimated future incremental operations, maintenance and management costs directly related to remediation are accrued when such costs are probable and reasonably estimable.

Cash and Cash Equivalents

Cash and cash equivalents include time deposits and investments with maturities of three months or less at the time of purchase.

Financial Instruments

The Company calculates the fair value of financial instruments using quoted market prices when available. When quoted market prices are not available for financial instruments, the Company uses standard pricing models with market-based inputs that take into account the present value of estimated future cash flows.

The Company utilizes derivatives to manage exposures to foreign currency exchange rates, commodity prices and interest rate risk. The fair values of all derivatives are recognized as assets or liabilities at the balance sheet date.

Changes in the fair values of these instruments are reported in income or AOCL, depending on the use of the derivative and whether the Company has elected hedge accounting treatment.

Gains and losses on derivatives that are designated and qualify as cash flow hedging instruments are recorded in AOCL until the underlying transactions are recognized in income. Gains and losses on derivative and non-derivative instruments used as hedges of the Company's net investment in foreign operations are recorded in AOCL as part of the cumulative translation adjustment.

Gains and losses on derivatives designated and qualifying as fair value hedging instruments, as well as the offsetting losses and gains on the hedged items, are reported in income in the same accounting period. Derivatives not designated as hedging instruments are marked-to-market at the end of each accounting period with the results included in income.

Accounts Receivable Programs

The Company maintains accounts receivable securitization and discounting facilities with various financial institutions, which allow for the sale of eligible trade accounts receivable at any point in time. The securitized accounts receivable are isolated in wholly owned special purpose entities and support the securities issued by those entities. The Company derecognizes the eligible trade receivables upon sale and retains no interest in the sold trade receivables. The Company continues to service the trade receivables and remit payments received from customers to the financial institutions. Amounts collected from customers but not yet remitted to the applicable financial institution are included in "Accrued and other current liabilities" in the consolidated balance sheets. When previously sold trade receivables are repurchased, they are included in "Accounts and notes receivable - Other" in the consolidated balance sheets. See Note 13 for additional information.

Inventories

Inventories are stated at the lower of cost or net realizable value. The method of determining cost for each subsidiary varies among last-in, first-out ("LIFO"); first-in, first-out ("FIFO"); and average cost, and is used consistently from year to year. See Note 9 for additional information.

The Company routinely utilizes exchange, swap and tolling arrangements with other companies for raw materials and finished goods to increase sourcing options, shorten delivery times, and reduce freight and other transportation costs. These transactions are treated as non-monetary exchanges and are valued at cost.

Property

Land, buildings and equipment are carried at cost less accumulated depreciation or amortization. Property under finance lease agreements is carried at the present value of lease payments over the lease term less accumulated amortization. Depreciation is based on the estimated service lives of depreciable assets and is calculated using the straight-line method. Fully depreciated assets are retained in property and accumulated depreciation accounts until they are disposed. In the case of disposals, assets and related accumulated depreciation are removed from the accounts, and the net amounts, less proceeds from disposal, are included in income.

Impairment and Disposal of Long-Lived Assets

The Company evaluates long-lived assets (property, finite-lived intangible assets and lease right-of-use assets) for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. When undiscounted future cash flows are not expected to be sufficient to recover an asset's carrying amount, the asset is written down to its fair value based on bids received from third parties or a discounted cash flow analysis based on market participant assumptions.

Long-lived assets to be disposed of by sale, if material, are classified as held for sale and reported at the lower of carrying amount or fair value less cost to sell, and depreciation/amortization is ceased. Long-lived assets to be disposed of other than by sale are classified as held and used until they are disposed of and reported at the lower of carrying amount or fair value, and depreciation/amortization is recognized over the remaining useful life of the assets.

Goodwill and Other Intangible Assets

The Company records goodwill when the purchase price of a business combination exceeds the estimated fair value of net identified tangible and intangible assets acquired. Goodwill is tested for impairment at the reporting unit level annually in the fourth quarter, or more frequently when events or changes in circumstances indicate that the fair value of a reporting unit has more likely than not declined below its carrying value. When testing goodwill for impairment, the Company may first assess qualitative factors. If an initial qualitative assessment identifies that it is more likely than not that the fair value of a reporting unit is less than its carrying value, additional quantitative testing is performed. The Company may also elect to skip the qualitative testing and proceed directly to the quantitative testing. If the quantitative testing indicates that goodwill is impaired, an impairment charge is recognized based on the difference between the reporting unit's carrying value and its fair value. The Company primarily utilizes a discounted cash flow methodology to calculate the fair value of its reporting units.

Finite-lived intangible assets such as developed technology, customer-related assets, trademarks, tradenames and software, are amortized over their estimated useful lives, generally on a straight-line basis for periods ranging primarily from 3 to 20 years.

Asset Retirement Obligations

The Company records asset retirement obligations as incurred and reasonably estimable, including obligations for which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. The fair values of obligations are recorded as liabilities on a discounted basis and are accreted over time for the change in present value. Costs associated with the liabilities are capitalized and amortized over the estimated remaining useful life of the assets.

Investments

Investments in debt securities, primarily held by the Company's insurance operations, are classified as trading, available-for-sale or held-to-maturity. Investments classified as trading are reported at fair value with unrealized gains and losses related to mark-to-market adjustments included in income. Those classified as available-for-sale are reported at fair value with unrealized gains and losses recorded in AOCL. Those classified as held-to-maturity are recorded at amortized cost. The cost of investments sold is determined by FIFO or specific identification.

Investments in equity securities with a readily determinable fair value are reported at fair value with unrealized gains and losses related to mark-to-market adjustments included in income. Equity securities without a readily determinable fair value are accounted for at cost, adjusted for impairments and observable price changes in orderly transactions.

The Company routinely reviews its investments for declines in fair value below the cost basis. When events or changes in circumstances indicate the carrying value of an asset may not be recoverable, the security is written down, establishing a new cost basis.

Leases

The Company determines whether a contract contains a lease at contract inception. A contract contains a lease if there is an identified asset and the Company has the right to control the asset.

Operating lease right-of-use ("ROU") assets represent the Company's right to use an underlying asset for the lease term, and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Operating lease ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Company uses the incremental borrowing rate in determining the present value of lease payments, unless the implicit rate is readily determinable. If lease terms include options to extend or terminate the lease, the ROU asset and lease liability are measured based on the reasonably certain decision. Leases with a term of 12 months or less at the commencement date are not recognized on the balance sheet and are expensed as incurred.

The Company has lease agreements with lease and non-lease components, which are accounted for as a single lease component for nearly all classes of leased assets for which the Company is the lessee. Additionally, for certain equipment leases, the portfolio approach is applied to account for the operating lease ROU assets and lease liabilities. In the consolidated statements of income, lease expense for operating lease payments is recognized on a straight-line basis over the lease term. For finance leases, interest expense is recognized on the lease liability and the ROU asset is amortized over the lease term.

Some leasing arrangements require variable payments that are dependent upon usage or output, or may vary for other reasons, such as insurance or tax payments. Variable lease payments are recognized as incurred and are not presented as part of the ROU asset or lease liability. See Note 16 for additional information.

Revenue

The Company recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to receive in exchange for those goods or services. To determine revenue recognition, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation. See Note 3 for additional information.

Revenue related to the Company's insurance operations includes third-party insurance premiums, which are earned over the terms of the related insurance policies and reinsurance contracts.

Severance Costs

The Company routinely reviews its operations around the world in an effort to ensure competitiveness across its businesses and geographic regions. When the reviews result in a workforce reduction related to the shutdown of facilities or other optimization activities, severance benefits are provided to employees primarily under the Company's ongoing benefit arrangements. These severance costs are accrued once management commits to a plan of termination and it becomes probable that employees will be entitled to benefits at amounts that can be reasonably estimated.

Government Assistance

The Company receives grants, subsidies and incentives (collectively "incentives") from governments in various jurisdictions in support of its operations and capital projects. The incentives are recorded when it is probable that the Company will comply with the terms and conditions attached to the incentives and that the incentives will be received. Incentives are recognized on a systematic basis over the periods in which the related cost or expenditures occur and are included in the Company's financial statements as reductions of "Cost of sales" or "Research and development expenses" in the Company's consolidated statements of income or as a reduction of "Property" in the consolidated balance sheets.

In 2024, the Company received \$272 million of government incentives (\$183 million in 2023 and \$260 million in 2022) primarily related to the cost of energy used in the Company's production processes. These incentives, from various governments, are typically based on level of energy consumption and are recorded as a reduction to "Cost of sales" in the consolidated statements of income and as "Accounts and notes receivable - Other" until received or as a reduction to "Accounts payable - Trade" in the consolidated balance sheets.

In 2024, the Company recognized \$56 million in government incentives (zero in 2023 and 2022) related to the construction of certain energy assets in the United States. These incentives are recorded as a reduction of "Property" in the consolidated balance sheets and will lower depreciation expense over the useful lives of the related energy assets through a reduction to "Cost of sales" in the consolidated statements of income.

Other forms of government assistance received by the Company in 2024, 2023 and 2022 were not material.

Income Taxes
The Company accounts for income taxes using the asset and liability method. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying amounts and tax bases of assets and liabilities using enacted tax rates. The effect of a change in tax rates on deferred tax assets or liabilities is recognized in income in the period that includes the enactment date. The Company uses the portfolio approach for releasing income tax effects from AOCL.

The Company recognizes the financial statement effects of an uncertain income tax position when it is more likely than not, based on the technical merits, that the position will be sustained upon examination. The Company accrues for other tax contingencies when it is probable that a liability to a taxing authority has been incurred and the amount of the contingency can be reasonably estimated. The current portion of uncertain income tax positions is included in "Income taxes payable" and the long-term portion is included in "Other noncurrent obligations" in the consolidated balance sheets.

Provision is made for taxes on undistributed earnings of foreign subsidiaries and related companies to the extent that such earnings are not deemed to be permanently invested.
Earnings per Common Share
The calculation of earnings per common share is based on the weighted-average number of the Company's common shares outstanding for the applicable period. The calculation of diluted earnings per common share reflects the effect of all potential common shares that were outstanding during the respective periods, unless the effect of doing so is antidilutive.

TDCC Dividends
TDCC is a wholly owned subsidiary of Dow Inc. and TDCC's Board of Directors determines whether or not there will be a dividend distribution to Dow Inc. See Notes 17 and 24 for additional information.

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[RECENT ACCOUNTING GUIDANCE \(Notes\)](#)
[Accounting Standards Update and Change in Accounting Principle \[Abstract\]](#)
[RECENT ACCOUNTING GUIDANCE](#)

12 Months Ended
Dec. 31, 2024

RECENT ACCOUNTING GUIDANCE
Recently Adopted Accounting Guidance
On January 1, 2024, the Company adopted the amendments in Accounting Standards Update ("ASU") 2023-02, "Investments — Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method" and elected to account for certain tax equity investments using the proportional amortization method, as provided by the ASU. Under the proportional amortization method, an entity amortizes the initial cost of tax equity investments in proportion to the income tax credits and other income tax benefits received and recognizes the net amortization and income tax credits and other income tax benefits in the income statement as a component of income tax expense (benefit). The adoption of the ASU did not have a material impact on the Company's consolidated financial statements.

In the fourth quarter of 2024, the Company adopted the annual and interim disclosure requirements of ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures." The amendments expand a public business entity's segment disclosures by requiring disclosure of significant segment expenses that are regularly provided to the CODM, clarifying when an entity may report one or more additional measures to assess segment performance, requiring enhanced interim disclosures, providing new disclosure requirements for entities with a single reportable segment, and requiring other new disclosures. See Note 25 for applicable reportable segment disclosures required by this guidance.

Accounting Guidance Issued But Not Adopted at December 31, 2024
In December 2023, the Financial Accounting Standards Board ("FASB") issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which is intended to enhance the transparency, decision usefulness and effectiveness of income tax disclosures. The amendments in this ASU require a public business entity to disclose a tabular tax rate reconciliation, using both percentages and currency, with specific categories. A public business entity is also required to provide a qualitative description of the states and local jurisdictions that make up the majority of the effect of the state and local income tax category and the net amount of income taxes paid, disaggregated by federal, state and foreign taxes and also disaggregated by individual jurisdictions. The amendments also remove certain disclosures that are no longer considered cost beneficial. The amendments are effective prospectively for annual periods beginning after December 15, 2024, and early adoption and retrospective application are permitted. The adoption of the ASU is not expected to have a material impact on the Company's consolidated financial statements.

In November 2024, the FASB issued ASU 2024-03, "Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses," which is intended to improve disclosures about a public business entity's expenses and address requests from investors for more detailed information about the types of expenses in commonly presented expense captions. Such information should allow investors to better understand an entity's performance, assess future cash flows, and compare performance over time and with other entities. The amendments will require public business entities to disclose in the notes to the financial statements, at each interim and annual reporting period, specific information about certain costs and expenses, including purchases of inventory, employee compensation, depreciation, and intangible asset amortization included in each expense caption presented on the face of the income statement, and the total amount of an entity's selling expenses. The amendments are effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027, and may be applied either prospectively or retrospectively. Early adoption is permitted. The Company is currently evaluating the impact of adopting this guidance on the consolidated financial statements.

SEC Final Rules Not Adopted at December 31, 2024
In March 2024, the U.S. Securities and Exchange Commission ("SEC") adopted final rules under SEC Release Nos. 33-11275 and 34-99678, "The Enhancement and Standardization of Climate-Related Disclosures for Investors," which requires registrants to disclose certain climate related information in registration statements and annual reports. The final rules include requirements to disclose material climate-related risks; activities to mitigate or adapt to such risks; information about the board of directors' oversight of climate-related risks and management's role in managing material climate-related risks; and information on any climate-related targets or goals that are material to the registrant's business, results of operations, or financial condition. Registrants are also required to disclose the financial statement effects of severe weather events and other natural conditions in the notes to the financial statements. Certain large registrants are also required to disclose Scope 1 and Scope 2 greenhouse gas ("GHG") emissions, when material. The final rules include a phased-in compliance period for all registrants. As a large accelerated filer, most disclosure requirements are effective for the Company beginning with the year ending December 31, 2025. GHG emissions disclosures are required for the year ending December 31, 2026. The Company will also be required to obtain limited assurance on its Scope 1 and Scope 2 GHG emissions disclosures beginning with the year ending December 31, 2029, with reasonable assurance required beginning with the year ending December 31, 2033. In April 2024, the SEC informed the U.S. Court of Appeals for the Eighth Circuit ("Court") that it would voluntarily stay the final rules until various legal challenges are resolved by the Court. The Company is currently evaluating the impact of the final rules on its consolidated financial statements and annual disclosures.

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[REVENUE \(Notes\)](#)
[Revenue from Contract with Customer \[Abstract\]](#)
[REVENUE](#)

12 Months Ended
Dec. 31, 2024

REVENUE
The majority of the Company's revenue is derived from product sales. In 2024, 98 percent of the Company's revenue related to product sales (98 percent in 2023 and 99 percent in 2022). The remaining sales were primarily related to the Company's insurance operations and licensing of patents and technologies.

Disaggregation of Revenue
Dow disaggregates its revenue from contracts with customers by operating segment and business, as the Company believes it best depicts the nature, amount, timing and uncertainty of its revenue and cash flows. See details in the tables below:

Net Trade Sales by Segment and Business				
In millions				
	2024	2023	2022	
Hydrocarbons & Energy	\$ 5,759	\$ 6,566	\$ 9,414	
Packaging and Specialty Plastics	16,017	16,583	19,846	
Packaging & Specialty Plastics	\$ 21,776	\$ 23,149	\$ 29,260	
Industrial Solutions	\$ 4,179	\$ 4,207	\$ 5,682	
Polyurethanes & Construction Chemicals	7,675	8,316	10,907	
Others	15	15	17	
Industrial Intermediates & Infrastructure	\$ 11,869	\$ 12,538	\$ 16,606	
Coatings & Performance Monomers	\$ 3,492	\$ 3,337	4,051	
Consumer Solutions	5,082	5,160	6,713	
Performance Materials & Coatings	\$ 8,574	\$ 8,497	\$ 10,764	
Corporate	\$ 745	\$ 438	\$ 272	
Total	\$ 42,964	\$ 44,622	\$ 56,902	

Net Trade Sales by Geographic Region				
In millions				
	2024	2023	2022	
U.S. & Canada	\$ 16,423	\$ 16,640	\$ 20,945	
EMEA ¹	13,958	14,537	19,631	
Asia Pacific	7,707	8,266	10,344	
Latin America	4,876	5,179	5,982	
Total	\$ 42,964	\$ 44,622	\$ 56,902	

¹ Europe, Middle East, Africa and India.
Product Sales
Product sales consist of sales of the Company's products to manufacturers and distributors. The Company considers order confirmations or purchase orders, which in some cases are governed by master supply agreements, to be contracts with a customer. Product sale contracts are generally short-term contracts where the time between order confirmation and satisfaction of all performance obligations is less than one year. However, the Company has some long-term contracts which can span multiple years.

Revenues from product sales are recognized when the customer obtains control of the product, which occurs at a point in time, usually upon shipment, with payment terms typically in the range of 30 to 60 days after invoicing, depending on business and geographic region. When the Company performs shipping and handling activities after the transfer of control to the customer (e.g., when control transfers prior to shipment), these are considered fulfillment activities, and accordingly, the costs are accrued when the related revenue is recognized. Taxes collected from customers relating to product sales and remitted to governmental authorities are excluded from revenues. The Company elected to use the practical expedient to expense cash and non-cash sales incentives, as the amortization period for the costs to obtain the contract would have been one year or less.

Certain long-term contracts include a series of distinct goods that are delivered continuously to the customer through a pipeline (e.g., feedstocks). For these types of product sales, the Company invoices the customer in an amount that directly corresponds with the value to the customer of the Company's performance to date. As a result, the Company recognizes revenue based on the amount billable to the customer in accordance with the right to invoice practical expedient.

The transaction price includes estimates for reductions in revenue from customer rebates and right of returns on product sales. These amounts are estimated based upon the most likely amount of consideration to which the customer will be entitled. All estimates are based on historical experience, anticipated performance and the Company's best judgment at the time to the extent it is probable that a significant reversal of revenue recognized will not occur. All estimates for variable consideration are reassessed periodically. The Company elected the practical expedient to not adjust the amount of consideration for the effects of a significant financing component for all instances in which the period between payment and transfer of the goods will be one year or less.

For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation based on the relative standalone selling price. The standalone selling price is the observable price which depicts the price as if sold to a similar customer in similar circumstances.

Patents, Trademarks and Licenses

The Company enters into licensing arrangements in which it licenses certain rights of its patents and technology to customers. Revenue from the majority of the Company's licenses for patents and technology is derived from sales-based royalties. The Company estimates the amount of sales-based royalties it expects to be entitled to based on historical sales to the customer. For the remaining revenue from licensing arrangements, payments are typically received from the Company's licensees based on billing schedules established in each contract. Revenue is recognized when the performance obligation is satisfied.

Remaining Performance Obligations

Remaining performance obligations represent the transaction price allocated to unsatisfied or partially unsatisfied performance obligations. At December 31, 2024, the Company had unfulfilled performance obligations of \$759 million (\$744 million at December 31, 2023) related to the licensing of technology and expects revenue to be recognized for the remaining performance obligations over the next five years.

The Company has additional remaining performance obligations for product sales that have expected durations of one year or less, product sales of materials delivered through a pipeline for which the Company has elected the "right to invoice" practical expedient, and variable consideration attributable to royalties for licenses of patents and technology. The Company has received advance payments from customers related to long-term supply agreements that are deferred and recognized over the life of the contract, with remaining contract terms that range up to 19 years. The Company will have rights to future consideration for revenue recognized when product is delivered to the customer. These payments are included in "Accrued and other current liabilities" and "Other noncurrent obligations" in the consolidated balance sheets.

Contract Assets and Liabilities

The Company receives payments from customers based upon contractual billing schedules. Accounts receivable are recorded when the right to consideration becomes unconditional. Contract assets include amounts related to the Company's contractual right to consideration for completed performance obligations not yet invoiced. Contract liabilities include payments received in advance of performance under the contract and are recognized in revenue when the performance obligations are met. "Contract liabilities - current" primarily reflects deferred revenue from prepayments from customers for product to be delivered in 12 months or less and royalty payments that are deferred and will be recognized in 12 months or less. "Contract liabilities - noncurrent" includes advance payments that the Company has received from customers related to long-term supply agreements and royalty payments that are deferred and recognized over the life of the contract.

Revenue recognized in 2024 from amounts included in contract liabilities at the beginning of the period was approximately \$190 million (approximately \$315 million in 2023 and \$250 million in 2022). In 2024, the amount of contract assets reclassified to receivables as a result of the right to the transaction consideration becoming unconditional was insignificant (approximately \$45 million in 2023). The Company did not recognize any asset impairment charges related to contract assets in 2024 (no impairment charges in 2023 and immaterial in 2022).

The following table summarizes contract assets and liabilities at December 31, 2024 and 2023:

Contract Assets and Liabilities at Dec 31			
In millions	Balance Sheet Classification	2024	2023
Accounts and notes receivable - trade	Accounts and notes receivable - trade	\$ 4,756	\$ 4,718
Contract assets - current	Other current assets	\$ —	\$ 13
Contract assets - noncurrent	Deferred charges and other assets	\$ 2	\$ 4
Contract liabilities - current ¹	Accrued and other current liabilities	\$ 244	\$ 195
Contract liabilities - noncurrent ²	Other noncurrent obligations	\$ 1,480	\$ 1,642

1. The increase from December 31, 2023 to December 31, 2024 was primarily due to the reclassification of deferred royalty payments from noncurrent to current, partially offset by recognition of deferred royalty payments.
2. The decrease from December 31, 2023 to December 31, 2024 was primarily due to recognition of revenue on long-term product supply agreements and the reclassification of deferred royalty payments from noncurrent to current, partially offset by deferred royalty payments.

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ACQUISITIONS AND DIVESTITURES (Notes)

[Discontinued Operations and Disposal Groups \[Abstract\]](#)

[Mergers, Acquisitions and Dispositions Disclosures \[Text Block\]](#)

ACQUISITIONS AND DIVESTITURES

Divestiture of the Flexible Packaging Laminating Adhesives Business

On December 2, 2024, the Company sold its flexible packaging laminating adhesives business, within Packaging & Specialty Plastics, to Arkema S.A. for cash proceeds of \$115 million, net of working capital adjustments, costs to sell and other transaction expenses and subject to customary post-closing adjustments. The divestiture included five manufacturing sites in the United States, Italy and Mexico as well as the associated inventory, customer contracts and lists, process technology and certain intellectual property. Divested assets included inventory of \$51 million, property with a net book value of \$51 million, and goodwill of \$16 million. The Company recognized a pretax gain of \$1 million in the fourth quarter of 2024, included in "Sundry income (expense) - net" in the consolidated statements of income. Additionally, the Company recognized impairment charges related to write-downs of certain manufacturing assets included in this divestiture. See Notes 5 and 22 for additional information.

The Company evaluated the divestiture of its flexible packaging laminating adhesives business and determined it did not represent a strategic shift that had a major effect on the Company's operations and financial results and did not qualify as an individually significant component of the Company. As a result, the divestiture is not reported as discontinued operations.

Acquisition of North American Polyethylene Recycler

On August 1, 2024, the Company acquired Circulus Holdings, LLC, a U.S. mechanical recycling company that converts plastic waste into post-consumer resin, for a cash purchase of approximately \$130 million. The acquisition includes two facilities in the United States with a total recycling capacity of 50,000 metric tons per year and supports Dow's efforts to transform plastic waste and other forms of alternative feedstocks into 3 million metric tons of circular and renewable solutions annually by 2030. The assets acquired and liabilities assumed as part of the acquisition were recorded at their estimated fair value as of the acquisition date and consisted primarily of property of \$74 million and intangible assets, primarily technology and know-how, of \$22 million, with the excess of purchase price over the fair value of net assets acquired of \$37 million allocated to goodwill.

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RESTRUCTURING, GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET (Notes)

[Restructuring and Related Activities \[Abstract\]](#)

[RESTRUCTURING, GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET](#)

RESTRUCTURING AND ASSET RELATED CHARGES - NET

The "Restructuring and asset related charges - net" line in the consolidated statements of income is used to record charges for restructuring programs and other asset related charges, which includes other asset impairments.

Restructuring Programs 2023 Restructuring Program

On January 25, 2023, the Board approved restructuring actions to achieve the Company's structural cost improvement initiatives in response to the continued economic impact from the global recessionary environment and to enhance its agility and long-term competitiveness across the economic cycle. These actions are expected to be substantially complete by the end of the first quarter of 2025. As a result of these actions the Company recorded pretax restructuring charges of \$541 million in the first quarter of 2023, additional pretax restructuring charges of \$8 million in the second quarter of 2023, and a \$14 million net credit adjustment in the fourth quarter of 2023.

In the first quarter of 2024, the Company recorded additional pretax restructuring charges of \$8 million for asset write-downs and write-offs related to the shutdown of certain polyurethanes assets within the Industrial Intermediates & Infrastructure segment. In the third quarter of 2024, the Company recorded additional pretax restructuring charges of \$7 million for asset write-downs and write-offs related to the shutdown of certain silicones assets within the Performance Materials & Coatings segment. The impacted facilities are expected to be shutdown by the end of 2025. Additionally, the Company recorded a pretax restructuring charge of \$16 million for severance and related benefit costs and a pretax restructuring charge of \$1 million for additional asset write-downs and write-offs, related to Corporate. In the fourth quarter of 2024, the Company recorded a pretax restructuring charge of \$25 million for severance and related benefit costs and a pretax restructuring charge of \$9 million for costs associated with exit and disposal activities, related to Corporate.

The following table summarizes the activities related to the 2023 Restructuring Program, including segment information:

2023 Restructuring Program				
	Severance and Related Benefit Costs	Asset Write-downs and Write-offs	Costs Associated with Exit and Disposal Activities	Total
In millions				
Packaging & Specialty Plastics	\$ —	\$ 1	\$ —	\$ 1
Industrial Intermediates & Infrastructure	—	50	—	50
Performance Materials & Coatings	—	49	—	49
Corporate	344	91	—	435
Total restructuring charges	\$ 344	\$ 191	\$ —	\$ 535
Charges against the reserve	—	(191)	—	(191)
Cash payments	(222)	—	—	(222)
Reserve balance at Dec 31, 2023	\$ 122	\$ —	\$ —	\$ 122
Packaging & Specialty Plastics	\$ —	\$ —	\$ —	\$ —
Industrial Intermediates & Infrastructure	—	8	—	8
Performance Materials & Coatings	—	7	—	7
Corporate	41	1	9	51
Total restructuring charges	\$ 41	\$ 16	\$ 9	\$ 66
Charges against the reserve	—	(16)	(9)	(25)
Cash payments	(103)	—	—	(103)
Reserve balance at Dec 31, 2024	\$ 60	\$ —	\$ —	\$ 60

At December 31, 2024, \$60 million of the reserve balance was included in "Accrued and other current liabilities" (\$101 million at December 31, 2023) and zero was included in "Other noncurrent obligations" (\$21 million at December 31, 2023) in the consolidated balance sheets.

The Company recorded pretax restructuring charges of \$601 million inception-to-date under the 2023 Restructuring Program, consisting of severance and related benefit costs of \$385 million, asset write-downs and write-offs of \$207 million, and costs associated with exit and disposal activities of \$9 million.

Severance and Related Benefit Costs

Severance benefits are provided to employees primarily under Dow's ongoing benefit arrangements and are accrued against the Corporate segment once management commits to a plan of termination. The 2023 Restructuring Program included a charge for severance and related benefit costs of \$385 million for a global workforce reduction of approximately 2,000 employees. The majority of separations occurred by the end of the second quarter of 2023 with the remaining occurring primarily through the first quarter of 2025.

Asset Write-downs and Write-offs

The 2023 Restructuring Program included charges related to the write-down and write-off of assets totaling \$207 million. Details regarding the asset write-downs and write-offs are as follows:

- Industrial Intermediates & Infrastructure charges relate to the shutdown of certain polyurethanes assets and the write-off of other assets. The majority of the impacted facilities are expected to be shutdown by the end of 2025.
- Performance Materials & Coatings recorded charges to rationalize its asset footprint by shutting down certain coatings assets. These facilities are expected to be shutdown by the end of 2025.

- Corporate recorded charges related to the write-down of Company owned and leased, non-manufacturing facilities, primarily related to office space rationalization.

Costs Associated with Exit and Disposal Activities

The 2023 Restructuring program included a net pretax charge of \$9 million for the net cost of benefit settlement, curtailment and special termination benefits related to participants of a pension plan in Europe that were impacted by the restructuring program, related to Corporate.

Restructuring implementation costs, primarily decommissioning and demolition activities related to asset actions and costs associated with the Company's productivity and efficiency actions, are expected to result in additional cash expenditures of approximately \$40 million, primarily through the first quarter of 2025. Restructuring implementation and efficiency costs totaled \$230 million in 2024 (\$243 million in 2023).

Asset Related Charges

In 2024, the Company recognized pretax impairment charges of \$37 million primarily related to write-downs of certain manufacturing assets in the United States and Italy included in the Company's planned divestiture of its flexible packaging laminating adhesives business. The impairment charges were included in "Restructuring and asset related charges - net" in the consolidated statements of income and related to Packaging & Specialty Plastics. See Notes 4 and 22 for additional information.

In 2023, the Company recorded pretax asset related credits of \$7 million in Corporate related to a prior restructuring program.

In 2022, the Company recorded pretax asset related charges of \$118 million due to the Russia and Ukraine conflict and the expectation that certain assets would not be recoverable. These charges included the write-down of inventory, the recording of bad debt reserves and the impairment of other assets. Asset related charges by segment in 2022 were as follows: \$8 million in Packaging & Specialty Plastics, \$73 million in Industrial Intermediates & Infrastructure, \$6 million in Performance Materials & Coatings and \$31 million in Corporate.

Subsequent Event

On January 27, 2025, the Board approved targeted actions to further achieve the Company's cost reduction initiatives in response to ongoing macroeconomic uncertainty, while reinforcing its long-term competitiveness across the economic cycle. This program includes a workforce reduction of approximately 1,500 roles.

The Company will record a charge in the first quarter of 2025 for costs associated severance and related benefit costs. In total, these costs are expected to be in the range of \$250 million to \$325 million and have future cash payments to be paid out primarily over the next two years. In addition, the Company will incur costs to implement these actions, which will be expensed as incurred and range from \$20 million to \$30 million over the life of the program.

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SUPPLEMENTARY INFORMATION (Notes)

[Supplementary
Information
\[Abstract\]](#)

[SUPPLEMENTARY
INFORMATION](#)

12 Months Ended

Dec. 31, 2024

SUPPLEMENTARY INFORMATION

Dow Inc. Sundry Income (Expense) - Net

In millions	2024	2023	2022
Non-operating pension and other postretirement benefit plan net (cost) credits ¹	\$ 264	\$ (264)	\$ 358
Foreign exchange losses ²	(45)	(340)	(117)
Gain on sales of other assets and investments ³	60	80	78
Gain (loss) on early extinguishment of debt ⁴	5	5	(8)
Indemnification and other transaction related costs ⁵	13	26	4
Asset impairments and related costs ⁶	18	(18)	—
Gain related to Nova legal matter ⁷	—	106	321
Dow Silicones breast implant liability adjustment	—	—	60
Other - net	100	125	31
Total sundry income (expense) - net	\$ 415	\$ (280)	\$ 727

1. The year ended December 31, 2023, includes pretax pension settlement charges of \$642 million related to the transfer of certain plan benefit obligations to insurance companies. See Note 19 for additional information about the Company's pension and other postretirement plans, including pension settlement charges.

2. Foreign exchange losses in 2024 relate primarily to exposures in the Argentine peso and Egyptian pound, while 2023 and 2022 relate primarily to exposures in the Argentine peso. In addition, 2023 includes a loss of \$109 million related to the devaluation of the Argentine peso by the Argentina government in December 2023.

3. The year ended December 31, 2024, includes a gain of \$25 million associated with a warehouse sale. The year ended December 31, 2023, includes gains associated with the sale of shares of a previously impaired equity method investment.

4. See Note 14 for additional information.

5. Primarily related to charges associated with agreements entered into with DuPont de Nemours, Inc. ("DuPont") and Corteva, Inc. ("Corteva") as part of the separation and distribution.

6. The year ended December 31, 2024 and 2023, includes certain obligations and subsequent reversals associated with a previously impaired equity method investment.

7. See Note 15 for additional information.

Sundry income (expense) - net for TDCC for the years ended December 31, 2024, 2023 and 2022, is substantially the same as that of Dow Inc., with the primary difference related to indemnification and other transaction related costs recorded on Dow Inc. Therefore, Sundry income (expense) - net for TDCC is not disclosed separately.

Other Investments

The Company has investments in company-owned life insurance policies ("COLI"), which are recorded at their cash surrender value as of each balance sheet date, as provided below:

Investments in Company-Owned Life Insurance	Dec 31, 2024	Dec 31, 2023
In millions		
Gross cash value	\$ 558	\$ 623
Less: Existing drawdowns ¹		97
Investments in company-owned life insurance ²	\$ 558	\$ 526

1. Classified as "Proceeds from sales and maturities of investments" in the consolidated statements of cash flows.

2. Classified as "Other investments" in the consolidated balance sheets.

The Company has the ability to monetize its investment in its COLI policies as an additional source of liquidity. At December 31, 2024, the Company had no outstanding monetization of its existing COLI policies' surrender value (\$97 million at December 31, 2023).

Supplier Finance Program

The Company facilitates a supply chain financing ("SCF") program in the ordinary course of business in order to extend payment terms with vendors. Under the terms of this program, a vendor can voluntarily enter into an agreement with a participating financial intermediary to sell its receivables due from the Company. The vendor receives payment from the financial intermediary, and the Company pays the financial intermediary on the terms originally negotiated with the vendor, which generally range from 90 to 120 days. The vendor negotiates the terms of the agreements directly with the financial intermediary and the Company is not a party to that agreement. The financial intermediary may allow the participating vendor to utilize the Company's creditworthiness in establishing credit spreads and associated costs, which may provide the vendor with more favorable terms than they would be able to secure on their own. The Company does not provide guarantees related to the SCF program. At December 31, 2024, outstanding obligations confirmed as valid under the SCF program were \$291 million (\$285 million at December 31, 2023), included in "Accounts payable - Trade" in the consolidated balance sheets.

The following table summarizes the activity of the SCF program for the years ended December 31, 2024 and 2023:

Supplier Finance Program Activity	2024	2023
In millions		
Confirmed obligations outstanding at Jan 1	\$ 285	\$ 267
Invoices confirmed to financial intermediary	1,313	1,308
Confirmed invoices paid to financial intermediary	(1,307)	(1,290)
Confirmed obligations outstanding at Dec 31	\$ 291	\$ 285

Accrued and Other Current Liabilities

"Accrued and other current liabilities" were \$2,521 million and \$2,405 million at December 31, 2024 and \$2,704 million and \$2,575 million at December 31, 2023, for Dow Inc. and TDCC, respectively. No components of "Accrued and other current liabilities" were more than 5 percent of "Total current liabilities" at December 31, 2024. At December 31, 2023, accrued payroll, which is a component of "Accrued and other current liabilities" and includes liabilities related to payroll, performance-based compensation and severance, was \$714 million. No other components of "Accrued and other current liabilities" were more than 5 percent of "Total current liabilities" at December 31, 2023.

Supplemental Cash Flow Information

The following table shows cash paid for interest and income taxes for the years ended December 31, 2024, 2023 and 2022:

Supplemental Cash Flow Information	2024	2023	2022
In millions			
Cash paid during year for:			
Interest	\$ 887	\$ 800	\$ 675
Income taxes	\$ 827	\$ 735	\$ 793

~~XML 48-R21.htm IDEA: XBRL DOCUMENT~~

INCOME TAXES (Notes)

[Income Tax
Disclosure \[Abstract\]](#)

[INCOME TAXES](#)

12 Months Ended

Dec. 31, 2024

INCOME TAXES

The financial statements for Dow Inc. and TDCC are substantially similar, including the reporting of current and deferred tax expense (benefit), provision (credit) for income taxes, and deferred tax asset and liability balances. As a result, the following income tax discussion pertains to Dow Inc. only.

Geographic Allocation of Income and Provision (Credit) for Income Taxes		2024	2023	2022
In millions				
Income (loss) before income taxes				
Domestic	\$	492	\$ (602)	\$ 2,383
Foreign		1,108	1,258	3,707
Income before income taxes		\$ 1,600	\$ 656	\$ 6,090
Current tax expense (benefit)				
Federal	\$	(137)	\$ 249	\$ 434
State and local		12	18	82
Foreign		389	951	855
Total current tax expense		\$ 264	\$ 1,218	\$ 1,371
Deferred tax expense (benefit)				
Federal	\$	218	\$ (445)	\$ 63
State and local		51	3	1
Foreign		(134)	(780)	15
Total deferred tax expense (benefit)		\$ 135	\$ (1,222)	\$ 79
Provision (credit) for income taxes		\$ 399	\$ (4)	\$ 1,450
Net income		\$ 1,201	\$ 660	\$ 4,640

Reconciliation to U.S. Statutory Rate	2024	2023 ¹	2022 ¹
Statutory U.S. federal income tax rate	21.0 %	21.0 %	21.0 %
Equity earnings effect		4.2	(1.2)
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	4.6	8.3	(1.4)
U.S. tax effect of foreign earnings and dividends	3.9	(13.0)	1.2
Unrecognized tax benefits	(10.2)	33.1	1.3
Changes in valuation allowances	(4.4)	18.8	(2.8)
Federal tax accrual adjustment	(1.0)	(21.2)	0.6
State and local income taxes		3.0	2.8
Change in tax basis in foreign assets ²	5.4	(54.9)	—
Foreign permanent items	(5.7)	(1.1)	(0.6)
Other - net	3.0	1.2	2.9
Effective tax rate	24.9 %	(0.6)%	23.8 %

1. Certain prior year rates have been adjusted to conform with the current year presentation.
2. The 2023 impact primarily represents the initial recognition of tax basis in intangible assets in foreign jurisdictions and the related valuation allowance.

Deferred Tax Balances at Dec 31		2024		2023	
In millions		Assets	Liabilities	Assets	Liabilities
Property	\$	178	\$ 2,550	\$ 404	\$ 2,663
Tax loss and credit carryforwards		1,732	—	1,754	—
Postretirement benefit obligations		949	187	983	196
Other accruals and reserves		1,881	572	1,923	521
Intangibles		1,972	261	2,090	331
Inventory		137	227	114	272
Investments		102	31	166	34
Other - net		586	96	733	115
Subtotal	\$	7,537	\$ 3,924	\$ 8,167	\$ 4,132
Valuation allowances		(2,748)	—	(2,948)	—
Total	\$	4,789	\$ 3,924	\$ 5,219	\$ 4,132

Operating Loss and Tax Credit Carryforwards at Dec 31		2024	2023
In millions		Assets	Assets
Operating loss carryforwards			
Expire within 5 years	\$	390	213
Expire after 5 years or indefinite expiration		567	727
Total operating loss carryforwards	\$	957	940
Tax credit carryforwards			
Expire within 5 years	\$	12	80
Expire after 5 years or indefinite expiration		244	317
Total tax credit carryforwards	\$	366	397
Capital loss carryforwards			
Expire within 5 years	\$	410	417
Total tax loss and tax credit carryforwards	\$	1,733	1,754

Undistributed earnings of foreign subsidiaries and related companies that are deemed to be permanently invested amounted to \$7,125 million at December 31, 2024 and \$7,148 million at December 31, 2023. Undistributed earnings are subject to certain taxes upon repatriation, primarily where foreign withholding taxes apply. It is not practicable to calculate the unrecognized deferred tax liability on undistributed earnings.
The following table provides a reconciliation of the Company's unrecognized tax benefits:

Total Gross Unrecognized Tax Benefits	2024	2023	2022
In millions			
Total unrecognized tax benefits at Jan 1	\$ 513	\$ 520	\$ 580
Decreases related to positions taken on items from prior years	(3)	(58)	(47)
Increases related to positions taken on items from prior years	—	89	53
Increases related to positions taken in the current year	47	77	46
Settlement of uncertain tax positions with tax authorities	(118)	(109)	(111)
Decreases due to expiration of statutes of limitations	(12)	(11)	—
Foreign exchange loss (gain)	(5)	5	(1)
Total unrecognized tax benefits at Dec 31	\$ 422	\$ 513	\$ 520
Total unrecognized tax benefits that, if recognized, would impact the effective tax rate	\$ 422	\$ 513	\$ 520
Total amount of interest and penalties expense (benefit) recognized in "Provision (credit) for income taxes"	\$ (234)	\$ 126	\$ (27)
Total accrual for interest and penalties recognized in the consolidated balance sheets	\$ 327	\$ 561	\$ 498

The Company files tax returns in multiple jurisdictions. These returns are subject to examination and possible challenge by the tax authorities. Open years contain matters that could be subject to differing interpretations of applicable tax laws and regulations as they relate to the amount, character, timing or inclusion of revenue and expenses or the sustainability of income tax credits for a given audit cycle. The ultimate resolution of such uncertainties is not expected to have a material impact on the Company's results of operations. The earliest open tax years are 2004 for state income taxes and 2007 for federal income taxes in the United States and 2011 for taxes in foreign jurisdictions.

[XML 49 R22.htm IDEA: XBRL DOCUMENT](#)

EARNINGS PER SHARE (Notes)
[Earnings Per Share](#)
[\[Abstract\]](#)
[Earnings Per Share](#)
[\[Text Block\]](#)

12 Months Ended
Dec. 31, 2024

EARNINGS PER SHARE CALCULATIONS

The following tables provide earnings per share calculations of Dow Inc. for the years ended December 31, 2024, 2023 and 2022. In accordance with the accounting guidance for earnings per share, earnings per share of TDC is not presented as this information is not required in financial statements of wholly owned subsidiaries.

Net Income for Earnings Per Share Calculations	2024	2023	2022
In millions			
Net income	\$ 1,201	\$ 660	\$ 4,640
Net income attributable to noncontrolling interests	85	71	58
Net income attributable to participating securities ¹	12	11	24
Net income attributable to common stockholders	\$ 1,104	\$ 578	\$ 4,558

1. Restricted stock units are considered participating securities due to the Company's practice of paying dividend equivalents on unvested shares.

Earnings Per Share - Basic and Diluted	2024	2023	2022
Dollars per share			
Earnings per common share - basic	\$ 1.57	\$ 0.82	\$ 6.32
Earnings per common share - diluted	\$ 1.57	\$ 0.82	\$ 6.28
Share Count Information	2024	2023	2022
Shares in millions			
Weighted-average common shares outstanding - basic	703.8	705.7	721.0
Plus dilutive effect of equity compensation plans	1.3	3.3	4.6
Weighted-average common shares outstanding - diluted	705.1	709.0	725.6
Stock options and restricted stock units excluded from EPS calculations ¹	10.8	9.6	7.6

1. These outstanding stock units were excluded from the calculation of diluted earnings per share because the effect of including them would have been antidilutive.

[XML 50 R23.htm IDEA: XBRL DOCUMENT](#)

INVENTORIES (Notes)
[Inventory Disclosure](#)
[\[Abstract\]](#)
INVENTORIES

12 Months Ended
Dec. 31, 2024

INVENTORIES
The following table provides a breakdown of inventories:

Inventories at Dec 31		
In millions		
Finished goods	\$	3,773
Work in process		\$ 1,323
Raw materials		\$ 822
Supplies		\$ 1,039
Total	\$	6,957
Adjustment of inventories to the LIFO basis		(413)
Total inventories	\$	6,544

At December 31, 2024, approximately 29 percent, 59 percent and 12 percent of the Company's inventories were accounted for under the LIFO, FIFO and average cost methods, respectively. At December 31, 2023, approximately 29 percent, 60 percent and 11 percent of the Company's inventories were accounted for under the LIFO, FIFO and average cost methods, respectively.

[XML 51-R24.htm-IDEA:-XBRL DOCUMENT](#)

PROPERTY (Notes)

[Property, Plant and Equipment \[Abstract\]](#)
[PROPERTY](#)

12 Months Ended
Dec. 31, 2024

PROPERTY
The following table provides a breakdown of property:

Property at Dec 31	Estimated Useful Lives (Years)		
In millions		2024	2023
Land and land improvements	0-25	\$ 2,255	\$ 2,218
Buildings	5-50	5,145	5,216
Machinery and equipment	3-25	44,047	43,343
Other property	3-50	7,243	6,865
Construction in progress	—	3,431	2,561
Total property		\$62,121	\$60,203

In millions	2024	2023	2022
Depreciation expense	\$1,992	\$1,932	\$1,958
Capitalized interest	\$ 133	\$ 88	\$ 63

[XML 52-R25.htm-IDEA:-XBRL DOCUMENT](#)

NONCONSOLIDATED
AFFILIATES (Notes)

[Equity Method Investments and Joint Ventures \[Abstract\]](#)
[NONCONSOLIDATED AFFILIATES](#)

12 Months Ended
Dec. 31, 2023

NONCONSOLIDATED AFFILIATES
The Company's investments in companies accounted for using the equity method ("nonconsolidated affiliates"), by classification in the consolidated balance sheets, and dividends received from nonconsolidated affiliates are shown in the following tables:

Investments in Nonconsolidated Affiliates at Dec 31		
In millions	2024 ¹	2023 ¹
Investment in nonconsolidated affiliates	\$ 1,266	\$ 1,267
Other noncurrent obligations	(568)	(229)
Net investment in nonconsolidated affiliates	\$ 698	\$ 1,038

1. The carrying amount of the Company's investments in nonconsolidated affiliates at December 31, 2024 and 2023, was \$55 million less than its share of the investees' net assets, exclusive of additional differences relating to Sadara and EQUATE Petrochemical Company K.S.C.C. ("EQUATE"), which are discussed separately in the disclosures that follow.

Dividends Received from Nonconsolidated Affiliates			
In millions	2024	2023	2022
Dividends from nonconsolidated affiliates ¹	\$ 342	\$ 268	\$ 964

1. Included in "Earnings of nonconsolidated affiliates less than dividends received" in the consolidated statements of cash flows.

The nonconsolidated affiliates in which the Company has investments are privately held companies; therefore, quoted market prices are not available.

Sadara

In 2011, the Company and Saudi Arabian Oil Company formed Sadara - a joint venture between the two companies that constructed and operates a world-scale, fully integrated chemicals complex in Jubail Industrial City, Kingdom of Saudi Arabia. The Company has a 35 percent equity interest in this joint venture and continues to be responsible for marketing a significant portion of Sadara's products through the Company's established sales channels. In 2021, Dow and the Saudi Arabian Oil Company agreed to a marketing rights transition plan. Execution of the transition plan is ongoing and progressing towards aligning marketing rights and responsibilities to levels more consistent with each partner's equity ownership. This transition will not impact equity earnings, but is expected to reduce the Company's sales of Sadara products over the transition period.

The Company's investment in Sadara was \$1,280 million less than Dow's proportionate share of the carrying value of the underlying net assets held by Sadara at December 31, 2024 (\$1,387 million less at December 31, 2023). This basis difference, which resulted from the 2019 impairment of the investment, is primarily attributed to the long-lived assets of Sadara and is being amortized over the remaining useful lives of the assets. At December 31, 2024, the Company had a negative investment balance in Sadara of \$517 million classified as "Other noncurrent obligations" (negative \$128 million at December 31, 2023) in the Company's consolidated balance sheets. The negative investment in Sadara Chemical Company at December 31, 2024 is primarily due to the equity losses generated during the year. See Note 15 for additional information related to guarantees.

EQUATE

At December 31, 2024, the Company had a negative investment balance in EQUATE of \$51 million classified as "Other noncurrent obligations" (negative \$101 million at December 31, 2023) in the consolidated balance sheets. The reduction in the negative investment was driven by improved results during the year. The Company's investment in EQUATE was \$417 million less than the Company's proportionate share of EQUATE's underlying net assets at December 31, 2024 (\$432 million less at December 31, 2023), which represents the difference between the fair values of certain MEGlobal assets acquired by EQUATE and the Company's related valuation on a U.S. GAAP basis at the acquisition date. A basis difference of \$97 million at December 31, 2024 (\$111 million at December 31, 2023), is being amortized over the remaining useful lives of the assets and the remainder is considered a permanent difference.

AgroFresh Solutions Inc. ("AFSI")

As of March 31, 2023, the Company no longer holds an investment in AFSI.

Transactions with Nonconsolidated Affiliates

The Company has service agreements with certain nonconsolidated affiliates, including contracts to manage the operations of manufacturing sites and the construction of new facilities; licensing and technology agreements; and marketing, sales, purchase, lease and sublease agreements.

The Company sells excess ethylene glycol produced at manufacturing facilities in the United States and Europe to MEGlobal, a subsidiary of EQUATE. The Company also sells ethylene to MEGlobal as a raw material for its ethylene glycol plants in Canada. Sales of these products to MEGlobal represented 1 percent of total net sales in 2024, 2023 and 2022. Sales of ethylene to MEGlobal are reflected in the Packaging & Specialty Plastics segment and represented 2 percent of the segment's sales in 2024, 2023 and 2022. Sales of ethylene glycol to MEGlobal are reflected in the Industrial Intermediates & Infrastructure segment and represented 1 percent of the segment's sales in 2024, 2023 and 2022.

The Company is responsible for marketing the majority of Sadara products outside of the Middle East zone through the Company's established sales channels. Under this arrangement, the Company purchases and sells Sadara products for a marketing fee. Purchases of Sadara products represented 6 percent of "Cost of sales" in 2024 (6 percent in 2023 and 7 percent in 2022).

The Company purchases products from The SCGC-Dow Group, primarily for marketing and distribution in Asia Pacific. Purchases of products from The SCGC-Dow Group represented 3 percent of "Cost of sales" in 2024, 2023 and 2022.

Sales to and purchases from other nonconsolidated affiliates were not material to the consolidated financial statements.

Balances due to or due from nonconsolidated affiliates at December 31, 2024 and 2023, were as follows:

Balances Due To or Due From Nonconsolidated Affiliates at Dec 31		
In millions	2024	2023
Accounts and notes receivable - Other	\$ 300	\$ 189
Accounts payable - Other	\$ 748	\$ 823

Principal Nonconsolidated Affiliates

The Company had an ownership interest in 38 nonconsolidated affiliates at December 31, 2024 and 2023. The Company's principal nonconsolidated affiliates and its ownership interest (direct and indirect) for each at December 31, 2024, 2023 and 2022, are as follows:

Principal Nonconsolidated Affiliates at Dec 31	Country	Ownership Interest		
		2024	2023	2022
EQUATE Petrochemical Company K.S.C.C.	Kuwait	42.50 %	42.50 %	42.50 %
The Kuwait Olefins Company K.S.C.C.	Kuwait	42.50 %	42.50 %	42.50 %
The Kuwait Styrene Company K.S.C.C.	Kuwait	42.50 %	42.50 %	42.50 %
Map Ta Phut Olefins Company Limited ¹	Thailand	32.77 %	32.77 %	32.77 %
Sadara Chemical Company	Saudi Arabia	35.00 %	35.00 %	35.00 %
The SCGC-Dow Group:				
Siam Polyethylene Company Limited	Thailand	50.00 %	50.00 %	50.00 %
Siam Polystyrene Company Limited	Thailand	50.00 %	50.00 %	50.00 %
Siam Styrene Monomer Company Limited	Thailand	50.00 %	50.00 %	50.00 %
Siam Synthetic Latex Company Limited	Thailand	50.00 %	50.00 %	50.00 %

1. The Company's effective ownership of Map Ta Phut Olefins Company Limited ("Map Ta Phut") is 32.77 percent, of which the Company directly owns 20.27 percent and indirectly owns 12.50 percent through its equity interest in Siam Polyethylene Company Limited.

The Company's investment in and equity earnings from its principal nonconsolidated affiliates are as follows:

Investment in Principal Nonconsolidated Affiliates at Dec 31		2024	2023
In millions			
Investment in principal nonconsolidated affiliates	\$	740	754
Other noncurrent obligations		(568)	(229)
Net investment in principal nonconsolidated affiliates	\$	172	525

Equity in Earnings (Losses) of Principal Nonconsolidated Affiliates		2024	2023	2022
In millions				
Equity in earnings (losses) of principal nonconsolidated affiliates	\$	(57)	(192)	192

The summarized financial information that follows represents the combined accounts (at 100 percent) of the principal nonconsolidated affiliates.

Summarized Balance Sheet Information at Dec 31		2024	2023
In millions			
Current assets	\$	5,414	4,904
Noncurrent assets		20,695	21,832
Total assets	\$	26,109	26,736
Current liabilities	\$	3,842	3,490
Noncurrent liabilities		19,158	18,794
Total liabilities	\$	23,000	22,284
Noncontrolling interests	\$	136	157

Summarized Income Statement Information ¹		2024	2023	2022
In millions				
Sales	\$	12,094	11,102	14,026
Gross profit	\$	598	289	1,246
Income (loss), net of tax	\$	(748)	(1,053)	(91)

1. The results in this table include purchase and sale activity between certain principal nonconsolidated affiliates and the Company, as previously discussed in the "Transactions with Nonconsolidated Affiliates" section.

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GOODWILL AND
OTHER INTANGIBLE
ASSETS (Notes)

[Goodwill and
Intangible Assets
Disclosure \[Abstract\]](#)

[GOODWILL AND
OTHER INTANGIBLE
ASSETS](#)

12 Months Ended

Dec. 31, 2024

GOODWILL AND OTHER INTANGIBLE ASSETS

The following table shows changes in the carrying amounts of goodwill by reportable segment for the years ended December 31, 2024 and 2023:

Goodwill		Packaging & Specialty Plastics	Industrial Intermediates & Infrastructure	Performance Materials & Coatings	Total
In millions					
Balance at Jan 1, 2023	\$	5,100	1,093	2,451	8,644
Foreign currency impact		3	1	(7)	(3)
Balance at Dec 31, 2023	\$	5,103	1,094	2,444	8,641
Foreign currency impact		(6)	(2)	(89)	(97)
Purchase of Circulus Holdings, LLC		37	—	—	37
Sale of laminating adhesives business		(16)	—	—	(16)
Balance at Dec 31, 2024	\$	5,118	1,092	2,355	8,565

The Company has six reporting units in total: Coatings & Performance Monomers, Consumer Solutions, Hydrocarbons & Energy, Industrial Solutions, Packaging and Specialty Plastics and Polyurethanes & Construction Chemicals. At December 31, 2024, goodwill was carried by all reporting units except Coatings & Performance Monomers.

Goodwill Impairments

The carrying amounts of goodwill at December 31, 2024 and 2023, were net of accumulated impairments of \$309 million in Industrial Intermediates & Infrastructure and \$2,530 million in Performance Materials & Coatings.

Goodwill Impairment Testing

The Company performs an impairment test of goodwill annually in the fourth quarter. In 2024, the Company performed qualitative assessments for all reporting units that carried goodwill. Based on the results of the qualitative testing, the Company performed quantitative testing for one reporting unit in 2024 (zero in 2023 and 2022). The qualitative assessments on the remaining reporting units indicated that it was more likely than not that carrying value was less than the fair value for the reporting units. The quantitative testing conducted in 2024 concluded that no goodwill impairment existed.

Other Intangible Assets

The following table provides information regarding the Company's other intangible assets:

Other Intangible Assets at Dec 31		2024			2023		
In millions	Gross Carrying Amount	Accum Amort	Net	Gross Carrying Amount	Accum Amort	Net	
Intangible assets:							
Developed technology	\$ 2,541	\$ (2,214)	\$ 327	\$ 2,634	\$ (2,181)	\$ 453	
Software	1,354	(1,007)	347	1,352	(981)	371	
Trademarks/tradenames	324	(318)	6	352	(346)	6	
Customer-related	2,896	(1,855)	1,041	3,108	(1,866)	1,242	
Total other intangible assets	\$ 7,115	\$ (5,394)	\$ 1,721	\$ 7,446	\$ (5,374)	\$ 2,072	

The following table provides information regarding amortization expense related to intangible assets:

Amortization Expense		2024	2023	2022
In millions				
Other intangible assets, excluding software	\$	310	324	336
Software, included in "Cost of sales"	\$	67	70	80

Total estimated amortization expense for the next five fiscal years, including amounts expected to be capitalized, is as follows:

Estimated Amortization Expense for Next Five Years	
In millions	
2025	\$ 294
2026	\$ 222
2027	\$ 187
2028	\$ 166
2029	\$ 155

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TRANSFERS OF
FINANCIAL ASSETS
(Notes)

[Transfers and
Servicing \[Abstract\]](#)

[TRANSFERS OF
FINANCIAL ASSETS](#)

12 Months Ended

Dec. 31, 2024

TRANSFERS OF FINANCIAL ASSETS

Accounts Receivable Programs

The Company maintains accounts receivable facilities with various financial institutions, with committed and uncommitted facilities in the United States and a committed facility in Europe (collectively, "the Programs"), which are set to expire in November 2025. Under the terms of the Programs, the Company may sell certain eligible trade accounts receivable at any point in time, up to \$900 million for the U.S. committed facility and up to €500 million for the Europe committed facility. Under the terms of the Programs, the Company continues to service the receivables from the customer, but retains no interest in the receivables, and remits payment to the financial institutions. Losses on transfers of receivables were insignificant for the years ended December 31, 2024, 2023 and 2022. The Company also provides a guarantee to the financial institutions for the creditworthiness and collection of the receivables in satisfaction of the facility. See Note 15 for additional information related to guarantees.

Beginning in 2023, the Company has access to accounts receivable discounting facilities that cover certain receivables generated from sales in EMEA, Asia Pacific and Canada (collectively, the "Facilities"). Under the terms of the Facilities, the Company retains no interest in the transferred receivables once sold and receivables are transferred with limited recourse. The Company continues to service the receivables from the customer and remits payment to the Facilities. Losses on transfers of receivables were insignificant for the years ended December 31, 2024 and 2023.

The following table provides a summary of cash flows related to the Programs and the Facilities for the years ended December 31, 2024, 2023 and 2022:

Cash Flows Related to Transfers of Accounts Receivable		2024	2023	2022
In millions				
Proceeds received from new transfers	\$	1,533	203	391

The following table provides the balances related to the Programs and the Facilities at December 31, 2024 and 2023:

Balances Related to Transfers of Accounts Receivable at Dec 31		2024	2023
In millions			
Balance outstanding	\$	287	170
Accounts receivable derecognized	\$	278	152
Amounts recognized in the consolidated balance sheets:			
Accrued and other current liabilities ¹	\$	9	18

1. Represents amounts collected from customers and not yet remitted by the Company.

[XML 55 R28.htm](#) [IDEA: XBRL DOCUMENT](#)

**NOTES PAYABLE,
LONG-TERM DEBT
AND AVAILABLE
CREDIT FACILITIES
(Notes)**

**Debt Disclosure
[Abstract]**

**NOTES PAYABLE,
LONG-TERM DEBT
AND AVAILABLE
CREDIT FACILITIES**

12 Months Ended

Dec. 31, 2024

NOTES PAYABLE, LONG-TERM DEBT AND AVAILABLE CREDIT FACILITIES

Notes Payable at Dec 31	2024	2023
In millions		
Notes payable to banks and other lenders	\$ 135	\$ 62
Year-end average interest rates	36.03 %	33.84 %

Long-Term Debt at Dec 31	2024 Average Rate	2024	2023 Average Rate	2023
In millions				
Promissory notes and debentures:				
Final maturity 2025	5.63 %	\$ 333	5.63 %	\$ 333
Final maturity 2028	4.80 %	600	4.80 %	600
Final maturity 2029	7.58 %	1,368	7.58 %	1,367
Final maturity 2030 and thereafter ¹	5.10 %	10,010	5.07 %	8,861
Other facilities:				
Foreign currency notes and loans, various rates and maturities	2.01 %	2,540	1.18 %	2,653
InterNotes [®] , varying maturities through 2053	4.31 %	661	4.12 %	595
Medium-term notes, maturity 2025	4.75 %	1	— %	—
Finance lease obligations ²		939		873
Unamortized debt discount and issuance costs		(244)		(258)
Long-term debt due within one year ³		(497)		(117)
Long-term debt		\$ 15,711		\$ 14,907

1. Cost includes net fair value hedge adjustment gains of \$9 million at December 31, 2024 (\$49 million at December 31, 2023). See Note 21 for additional information.

2. See Note 16 for additional information.

3. Presented net of current portion of unamortized debt issuance costs.

Maturities of Long-Term Debt for Next Five Years at Dec 31, 2024	
In millions	
2025	\$ 495
2026	\$ 140
2027	\$ 1,244
2028	\$ 697
2029	\$ 1,459

2024 Activity

In the first quarter of 2024, the Company issued \$1.25 billion of senior unsecured notes. This offering included \$600 million aggregate principal amount of 5.150 percent notes due 2034 and \$650 million aggregate principal amount of 5.600 percent notes due 2054. The issuance was completed in connection with the Company's Green Finance Framework. The Company distributed the proceeds toward projects that support the execution of its sustainability strategy and achieve its targets focused on climate protection and a circular economy, including applicable expenditures and investments related to the Company's Fort Saskatchewan Path2Zero project.

In the second quarter of 2024, the Company redeemed \$10 million aggregate principal amount of 2.100 percent notes due November 2030, \$30 million aggregate principal amount of 4.250 percent notes due October 2034, \$8 million aggregate principal amount of 5.250 percent notes due November 2041 and \$12 million aggregate principal amount of 4.375 percent notes due November 2042. As a result of the redemption, the Company recognized a pretax gain on the early extinguishment of debt of \$5 million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate.

In 2024, the Company issued an aggregate principal amount of \$94 million of InterNotes[®]. The Company also issued \$122 million of foreign currency loans. Additionally, the Company repaid \$83 million of long-term debt at maturity.

2023 Activity

In the fourth quarter of 2023, the Company redeemed \$23 million aggregate principal amount of 2.100 percent notes due November 2030, \$14 million aggregate principal amount of 4.625 percent notes due October 2044, and \$1 million aggregate principal amount of 4.375 percent notes due November 2042. As a result of the redemption, the Company recognized a pretax gain on the early extinguishment of debt of \$5 million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate.

In 2023, the Company issued an aggregate principal amount of \$80 million of InterNotes[®]. Additionally, the Company repaid \$250 million of long-term debt at maturity and approximately \$3 million of long-term debt was repaid by consolidated variable interest entities.

2022 Activity

In the second quarter of 2022, the Company redeemed \$750 million aggregate principal amount of 3.625 percent notes due May 2026. As a result of the redemption, the Company recognized a pretax loss on the early extinguishment of debt of \$8 million, included in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate.

In the fourth quarter of 2022, the Company issued \$1.5 billion of senior unsecured notes. The offering included \$600 million aggregate principal amount of 6.30 percent notes due 2033 and \$900 million aggregate principal amount of 6.90 percent notes due 2053.

In 2022, the Company issued an aggregate principal amount of \$167 million of InterNotes[®]. Additionally, the Company repaid \$121 million of long-term debt at maturity and approximately \$3 million of long-term debt was repaid by consolidated variable interest entities.

Available Credit Facilities

The following table summarizes the Company's credit facilities:

Committed and Available Credit Facilities at Dec 31, 2024	Committed Credit	Credit Available	Maturity Date	Interest
In millions				
Five Year Competitive Advance and Revolving Credit Facility	\$ 5,000	\$ 5,000	November 2028	Floating rate
Bilateral Revolving Credit Facility	100	100	March 2025	Floating rate
Bilateral Revolving Credit Facility	100	100	March 2025	Floating rate
Bilateral Revolving Credit Facility	200	200	September 2025	Floating rate
Bilateral Revolving Credit Facility	175	175	September 2025	Floating rate
Bilateral Revolving Credit Facility	300	300	November 2025	Floating rate
Bilateral Revolving Credit Facility	300	300	February 2026	Floating rate
Bilateral Revolving Credit Facility	100	100	March 2026	Floating rate
Bilateral Revolving Credit Facility	375	375	October 2026	Floating rate
Bilateral Revolving Credit Facility	150	150	November 2026	Floating rate
Bilateral Revolving Credit Facility	200	200	November 2026	Floating rate
Bilateral Revolving Credit Facility	250	250	March 2027	Floating rate
Bilateral Revolving Credit Facility	100	100	May 2027	Floating rate
Bilateral Revolving Credit Facility	350	350	June 2027	Floating rate
Bilateral Revolving Credit Facility	200	200	September 2027	Floating rate
Bilateral Revolving Credit Facility	100	100	October 2027	Floating rate
Bilateral Revolving Credit Facility	100	100	November 2027	Floating rate
Bilateral Revolving Credit Facility	300	300	May 2028	Floating rate
Total Committed and Available Credit Facilities	\$ 8,400	\$ 8,400		

Letters of Credit

The Company utilizes letters of credit to support commitments made in the ordinary course of business. While the terms and amounts of letters of credit change, the Company generally has approximately \$600 million of outstanding letters of credit at any given time.

Debt Covenants and Default Provisions

TDCC's outstanding long-term debt has been issued primarily under indentures which contain, among other provisions, certain customary restrictive covenants with which TDCC must comply while the underlying notes are outstanding. Failure of TDCC to comply with any of its covenants, could result in a default under the applicable indenture and allow the note holders to accelerate the due date of the outstanding principal and accrued interest on the underlying notes.

TDCC's indenture covenants include obligations to not allow liens on principal U.S. manufacturing facilities, enter into sale and lease-back transactions with respect to principal U.S. manufacturing facilities, merge or consolidate with any other corporation, or sell, lease or convey, directly or indirectly, all or substantially all of TDCC's assets. The outstanding debt also contains customary default provisions. TDCC remains in compliance with these covenants.

TDCC's primary, private credit agreements also contain certain customary restrictive covenant and default provisions in addition to the covenants set forth above with respect to TDCC's debt. Significant other restrictive covenants and default provisions related to these agreements include:

- the obligation to maintain the ratio of TDCC's consolidated indebtedness to consolidated capitalization at no greater than 0.70 to 1.00 at any time the aggregate outstanding amount of loans under the Five Year Competitive Advance and Revolving Credit Facility Agreement ("Revolving Credit Agreement") dated November 23, 2021, equals or exceeds \$500 million,
- a default if TDCC or an applicable subsidiary fails to make any payment, including principal, premium or interest, under the applicable agreement on other indebtedness of, or guaranteed by, TDCC or such applicable subsidiary in an aggregate amount of \$100 million or more when due, or any other default or other event under the applicable agreement with respect to such indebtedness occurs which permits or results in the acceleration of \$400 million or more in the aggregate of principal, and
- a default if TDCC or any applicable subsidiary fails to discharge or stay within 60 days after the entry of a final judgment against TDCC or such applicable subsidiary of more than \$400 million.

Failure of TDCC to comply with any of the covenants or default provisions could result in a default under the applicable credit agreement which would allow the lenders to not fund future loan requests and to accelerate the due date of the outstanding principal and accrued interest on any outstanding indebtedness.

Dow Inc. is obligated, substantially concurrently with the issuance of any guarantee in respect of outstanding or committed indebtedness under TDCC's Revolving Credit Agreement, to enter into a supplemental indenture with TDCC and the trustee under TDCC's existing 2008 base indenture governing certain notes issued by TDCC. Under such supplemental indenture, Dow Inc. will guarantee all outstanding debt securities and all amounts due under such existing base indenture and will become subject to certain covenants and events of default under the existing base indenture.

In addition, the Revolving Credit Agreement includes an event of default which would be triggered in the event Dow Inc. incurs or guarantees third party indebtedness for borrowed money in excess of \$250 million or engages in any material activity or directly owns any material assets, in each case, subject to certain conditions and exceptions. Dow Inc. may, at its option, cure the event of default by delivering an unconditional and irrevocable guarantee to the administrative agent within thirty days of the event or events giving rise to such event of default.

COMMITMENTS AND CONTINGENCIES (Notes)

Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENT LIABILITIES

12 Months Ended Dec. 31, 2024

COMMITMENTS AND CONTINGENCIES

Environmental Matters

Introduction

Accruals for environmental matters are recorded when it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated based on current law and existing technologies. At December 31, 2024, the Company had accrued obligations of \$1,113 million for probable environmental remediation and restoration costs (\$1,180 million at December 31, 2023), including \$234 million for the remediation of Superfund sites (\$241 million at December 31, 2023). This is management's best estimate of the costs for remediation and restoration with respect to environmental matters for which the Company has accrued liabilities, although it is reasonably possible that the ultimate cost with respect to these particular matters could range up to approximately two times that amount. Consequently, it is reasonably possible that environmental remediation and restoration costs in excess of amounts accrued could have a material impact on the Company's results of operations, financial condition and cash flows. It is the opinion of the Company's management, however, that the possibility is remote that costs in excess of the range disclosed will have a material impact on the Company's results of operations, financial condition or cash flows. Inherent uncertainties exist in these estimates primarily due to unknown conditions, changing governmental regulations and legal standards regarding liability, and emerging remediation technologies for handling site remediation and restoration. As new or additional information becomes available and/or certain spending trends become known, management will evaluate such information in determination of the current estimate of the environmental liability.

The following table summarizes the activity in the Company's accrued obligations for environmental matters for the years ended December 31, 2024 and 2023:

Accrued Obligations for Environmental Matters		
In millions	2024	2023
Balance at Jan 1	\$ 1,180	\$ 1,192
Accrual adjustment	216	211
Payments against reserve	(259)	(229)
Foreign currency impact	(24)	6
Balance at Dec 31	\$ 1,113	\$ 1,180

The amounts charged to income on a pretax basis related to environmental remediation totaled \$197 million in 2024, \$203 million in 2023 and \$176 million in 2022. Capital expenditures for environmental protection were \$208 million in 2024, \$228 million in 2023 and \$137 million in 2022.

Midland Off-Site Environmental Matters

On June 12, 2003, the Michigan Department of Environmental Quality ("MDEQ") issued a Hazardous Waste Operating License (the "License") to the Company's Midland, Michigan, manufacturing site (the "Midland Site"), which was renewed and replaced by the MDEQ on September 25, 2015, and included provisions requiring the Company to conduct an investigation to determine the nature and extent of off-site contamination in the City of Midland soils, the Tittabawassee River and Saginaw River sediment and floodplain soils, and the Saginaw Bay, and, if necessary, undertake remedial action. In 2016, final regulatory approval was received from the MDEQ for the City of Midland and the Company is continuing the long-term monitoring requirements of the Remedial Action Plan.

Tittabawassee and Saginaw Rivers, Saginaw Bay

The Company, the U.S. Environmental Protection Agency ("EPA") and the State of Michigan ("State") entered into an administrative order on consent ("AOC"), effective January 21, 2010, that requires the Company to conduct a remedial investigation, a feasibility study and a remedial design for the Tittabawassee River, the Saginaw River and the Saginaw Bay, and pay the oversight costs of the EPA and the State under the authority of the Comprehensive Environmental Response, Compensation, and Liability Act. These actions, to be conducted under the lead oversight of the EPA, will build upon the investigative work completed under the State Resource Conservation Recovery Act program from 2005 through 2009.

The Tittabawassee River, beginning at the Midland Site and extending down to the first six miles of the Saginaw River, are designated as the first Operable Unit for purposes of conducting the remedial investigation, feasibility study and remedial design work. This work will be performed in a largely upriver to downriver sequence for eight geographic segments of the Tittabawassee and upper Saginaw Rivers. In the first quarter of 2012, the EPA requested the Company address the Tittabawassee River floodplain ("Floodplain") as an additional segment. In January 2015, the Company and the EPA entered into an order to address remediation of the Floodplain. The remedial work is expected to continue as river levels allow. The remainder of the Saginaw River and the Saginaw Bay are designated as a second Operable Unit and the work associated with that unit may also be geographically segmented. The AOC does not obligate the Company to perform removal or remedial action; that action can only be required by a separate order. The Company and the EPA have been negotiating orders separate from the AOC that obligate the Company to perform remedial actions under the scope of work of the AOC. The Company and the EPA have entered into six separate orders to perform limited remedial actions in seven of the eight geographic segments in the first Operable Unit, including the Floodplain. Dow has received from the EPA a Notice of Completion of Work for three of these six orders and the Company continues the long-term monitoring requirements. In 2024, Dow continued its evaluation of the final geographic segment of the first Operable Unit and completed the implementation of the remedial actions for the three open orders for other areas in the first Operable Unit.

Alternative Dispute Resolution Process

The Company, the EPA, the U.S. Department of Justice and the natural resource damage trustees (which include the Michigan Office of the Attorney General, the Michigan Department of Environment, Great Lakes and Energy, the Michigan Department of Natural Resources, the U.S. Fish and Wildlife Service, the U.S. Bureau of Indian Affairs and the Saginaw-Chippewa Indian Tribe of Michigan) have been engaged in negotiations to seek to resolve potential governmental claims against the Company for natural resource damages related to historical off-site contamination associated with the City of Midland, the Tittabawassee and Saginaw Rivers and the Saginaw Bay. The Company and the governmental parties started meeting in the fall of 2005 and entered into a Confidentiality Agreement in December 2005.

On July 20, 2020, the U.S. District Court for the Eastern District of Michigan ("District Court") entered a final consent decree in Civil Action No. 1:19-cv-13292 between the Company and federal, state and tribal trustees to resolve allegations of natural resource damages arising from the historic operations of the Company's Midland Site. The consent decree required the Company to pay a \$15 million cash settlement to be used for long-term maintenance and trustee-selected remediation projects with an additional \$7 million to specified local projects managed by third parties. These funds were paid in December 2020. The consent decree further requires the Company to complete or fund 13 additional environmental restoration projects which are valued by the trustees at approximately \$77 million, to be conducted over the next several years. To date, five of the eight Dow-led projects have been completed, including four environmental restoration projects/public amenities opened to the public. The Company continues to work with the trustees on the remaining projects.

At December 31, 2024, the accrual for these off-site matters was \$80 million (included in the total accrued obligation of \$1,113 million). At December 31, 2023, the Company had an accrual for these off-site matters of \$89 million (included in the total accrued obligation of \$1,180 million).

Environmental Matters Summary

It is the opinion of the Company's management that the possibility is remote that costs in excess of those disclosed will have a material impact on the Company's results of operations, financial condition or cash flows.

Litigation

Asbestos-Related Matters of Union Carbide Corporation

Introduction

Union Carbide is and has been involved in a large number of asbestos-related suits filed primarily in state courts during the past several decades. These suits principally allege personal injury resulting from exposure to asbestos-containing products and frequently seek both actual and punitive damages. The alleged claims primarily relate to products that Union Carbide sold in the past, alleged exposure to asbestos-containing products located on Union Carbide's premises and Union Carbide's responsibility for asbestos suits filed against a former Union Carbide subsidiary, Amchem Products, Inc. ("Amchem"). In many cases, plaintiffs are unable to demonstrate that they have suffered any compensable loss as a result of such exposure, or that injuries incurred in fact resulted from exposure to Union Carbide's products. Union Carbide expects more asbestos-related suits to be filed against Union Carbide and Amchem in the future, and will aggressively defend or reasonably resolve, as appropriate, both pending and future claims.

Estimating the Asbestos-Related Liability

Union Carbide has engaged Ankura Consulting Group, LLC ("Ankura") to perform periodic studies to estimate the undiscounted cost of disposing of pending and future claims against Union Carbide and Amchem through the terminal year of 2049, including a reasonable forecast of future defense and processing costs. Each October, Union Carbide requests Ankura to review its historical asbestos claim and resolution activity through the third quarter of the current year, including asbestos-related defense and processing costs, to determine the appropriateness of updating the most recent study. At each balance sheet date, Union Carbide also compares current asbestos claim and resolution activity, including asbestos-related defense and processing costs, to the results of the most recent Ankura study to determine whether the accrual continues to be appropriate.

In December 2022, Ankura completed a study of Union Carbide's historical asbestos claim and resolution activity through September 30, 2022, including asbestos-related defense and processing costs, and provided estimates for the undiscounted cost of disposing of pending and future claims against Union Carbide and Amchem through the terminal year of 2049. Based on the study and Union Carbide's internal review process, it was determined that no adjustment to the accrual was required.

In December 2023, Ankura stated that an update of its December 2022 study would not provide a more likely estimate of future events than the estimate reflected in that study and, therefore, the estimate in that study remained applicable. Based on Union Carbide's internal review process and Ankura's response, Union Carbide determined that no adjustment to the accrual was required. At December 31, 2023, the asbestos-related liability for pending and future claims against Union Carbide and Amchem, including future asbestos-related defense and processing costs, was \$867 million, and approximately 25 percent of the recorded liability related to pending claims and approximately 75 percent related to future claims.

In December 2024, Ankura completed a study of Union Carbide's historical asbestos claim and resolution activity through September 30, 2024, including asbestos-related defense and processing costs, and provided estimates for the undiscounted cost of disposing of pending and future claims against Union Carbide and Amchem through the terminal year of 2049. Based on the study and Union Carbide's internal review process, it was determined that no adjustment to the accrual was required. At December 31, 2024, the asbestos-related liability for pending and future claims against Union Carbide and Amchem, including future asbestos-related defense and processing costs, was \$791 million, and approximately 23 percent of the recorded liability related to pending claims and approximately 77 percent related to future claims.

Summary

The Company's management believes the amounts recorded by Union Carbide for the asbestos-related liability, including defense and processing costs, reflect reasonable and probable estimates of the liability based upon current, known facts. However, future events, such as the number of new claims to be filed and/or received each year, the average cost of defending and disposing of each such claim, as well as the numerous uncertainties surrounding asbestos litigation in the United States over a significant period of time, could cause the actual costs for Union Carbide to be higher or lower than those projected or those recorded. Any such events could result in an increase or decrease in the recorded liability.

Because of the uncertainties described above, Union Carbide cannot estimate the full range of the cost of resolving pending and future asbestos-related claims facing Union Carbide and Amchem. As a result, it is reasonably possible that an additional cost of disposing of Union Carbide's asbestos-related claims, including future defense and processing costs, could have a material impact on the Company's results of operations and cash flows for a particular period and on the consolidated financial position.

Legacy Matters

The Company is the subject of various complaints related to alleged groundwater contamination based on decades-old sales and applications of certain agricultural chemical products ("Groundwater Matters"). The costs associated with these Groundwater Matters were previously covered by insurance policies that have since been depleted. In the first quarter of 2023, the Company completed a study of the Groundwater Matters now deemed to be probable and estimable based on the public reporting of sampling data and historical information to develop a reasonable estimate of the cost of pending and future claims. As a result, the Company recorded a pretax charge of \$177 million, included in "Cost of sales" in the consolidated statements of income and related to Industrial Intermediates & Infrastructure. At December 31, 2024, the total liability related to such alleged Groundwater Matters settlements was \$155 million (\$232 million at December 31, 2023), which was included in "Accrued and other current liabilities" and "Other noncurrent obligations" in the consolidated balance sheets. The Company is also the subject of other groundwater contamination complaints, including claims related to 1,4-dioxane. The Company continues to defend itself in this litigation and it has determined that the Company's exposure to liability, if any, is not currently probable or estimable at December 31, 2024.

Separately, on October 10, 2024, the Company executed a settlement agreement related to arbitration for historical product claims from a divested business. As a result, the Company recorded a pretax charge of \$75 million in the third quarter of 2024, which is included in "Cost of sales" in the consolidated statements of income, related to Corporate, and was paid in the fourth quarter of 2024. This is management's best estimate of loss, although the amount is subject to further arbitration and it is reasonably possible that the total loss could range up to approximately three times that amount.

Other Litigation Matters

In addition to the specific matters described above, the Company is party to a number of other claims and lawsuits arising out of the normal course of business with respect to product liability, patent infringement, employment matters, governmental tax and regulation disputes, contract and commercial litigation, and other actions. Certain of these actions purport to be class actions and seek damages in very large amounts. All such claims are being contested. The Company has an active risk management program consisting of numerous insurance policies secured from many carriers at various times. These policies may provide coverage that could be utilized to minimize the financial impact, if any, of certain contingencies described above. It is the opinion of the Company's management that the possibility is remote that the aggregate of all such other claims and lawsuits will have a material adverse impact on the results of operations, financial condition and cash flows of the Company.

Indemnifications with Corning Incorporated ("Corning")

In connection with the June 1, 2016, ownership restructuring of Dow Silicones, the Company is indemnified by Corning for at least 50 percent of future losses associated with certain pre-closing liabilities, subject to certain conditions and limits. The maximum amount of indemnified losses which may be recovered are subject to a cap that declines over time. Indemnified losses are capped at \$1 billion between May 31, 2018 and May 31, 2023, and no recoveries are permitted on claims initially submitted after May 31, 2023. The Company had indemnification assets of \$43 million at December 31, 2024 (\$100 million at December 31, 2023), which was included in "Other current assets" and "Noncurrent receivables" in the consolidated balance sheets.

Gain Contingency - Dow v. Nova Chemicals Corporation Patent Infringement Matter

In December 2010, Dow filed suit in the Federal Court in Ontario, Canada ("Federal Court") alleging that Nova Chemicals Corporation ("Nova") was infringing the Company's Canadian polyethylene patent 2,106,705 (the "705 Patent"). Nova counterclaimed on the grounds of invalidity and non-infringement. In accordance with Canadian practice, the suit was bifurcated into a merits phase, followed by a damages phase. Following trial in the merits phase, in May 2014, the Federal Court ruled that the Company's 705 Patent was valid and infringed by Nova. Nova appealed to the Canadian Federal Court of Appeal, which affirmed the Federal Court decision in August 2016. Nova then sought leave to appeal its loss to the Supreme Court of Canada ("Canadian Supreme Court"), which dismissed Nova's petition in April 2017. As a result, Nova exhausted all appeal rights on the merits, and it was undisputed that Nova owed the Company the profits it earned from its infringing sales as determined in the trial for the damages phase.

In April 2017, the Federal Court issued a Public Judgment in the damages phase, which detailed its conclusions on how to calculate the profits to be awarded to the Company. In June 2017, the Federal Court ordered Nova to pay \$645 million Canadian dollars to the Company, plus pre- and post-judgment interest, for which the Company received payment equivalent to \$501 million U.S. dollars in July 2017. Although Nova was appealing portions of the damages judgment, certain portions of it were indisputable and could be retained by the Company regardless of the outcome of any further appeals by Nova. As a result of these actions and in accordance with ASC Topic 450-30 "Gain Contingencies," the Company recorded a \$160 million pretax gain in the second quarter of 2017.

On September 15, 2020, the Canadian Federal Court of Appeal dismissed Nova's appeal of the damages judgment, thus affirming the trial court's decision in its entirety. In November 2020, Nova filed an application for leave to appeal this decision to the Canadian Supreme Court. In November 2022, the Canadian Supreme Court dismissed Nova's appeal, thereby exhausting all of Nova's appeal rights for the damages judgment. As a result, the Company recorded a pretax gain of \$341 million in the fourth quarter of 2022 for the previously disputed portion of the damages judgment, of which \$321 million was included in "Sundry income (expense) - net," related to Packaging & Specialty Plastics, and \$20 million was included in "Selling, general and administrative expenses" in the consolidated statements of income.

Gain Contingency - Dow v. Nova Chemicals Corporation Ethylene Asset Matter

On September 18, 2019, the Court of the King's Bench in Alberta, Canada, signed a judgment ordering Nova to pay the Company \$1.43 billion Canadian dollars (equivalent to approximately \$1.08 billion U.S. dollars) by October 11, 2019, for damages the Company incurred through 2012 related to the companies' jointly-owned ethylene asset in Joffre, Alberta, Canada, which has been received by the Company. The Court of the King's Bench in Alberta, Canada, which initially ruled in June 2018, found that Nova failed to operate the ethylene asset at full capacity for more than ten years, and furthermore, that Nova violated several contractual agreements related to the Company receiving its share of the asset's ethylene production. These actions deprived the Company of millions of pounds of ethylene. Nova appealed the judgment; however, certain portions were no longer in dispute and would be retained by the Company regardless of any further appeals by Nova. As a result and in accordance with ASC Topic 450-30 "Gain Contingencies," the Company recorded a \$186 million pretax gain in 2019. In 2020 and 2023, further actions by Nova and/or related court decisions upholding the majority of Dow's damages made additional portions of the ruling in Dow's favor final and no longer subject to dispute. As a result, the Company recorded additional pretax gains of \$570 million in 2020 and \$122 million in 2023. In 2023, \$106 million of the pretax gain was included in "Sundry income (expense) - net," related to Packaging & Specialty Plastics, and \$16 million was included in "Selling, general and administrative expenses" in the consolidated statements of income.

At December 31, 2024, \$201 million (\$201 million at December 31, 2023) was included in "Other noncurrent obligations" in the Company's consolidated balance sheets related to the disputed portion of the damages judgment. Dow continues to seek an award of additional damages for the period from 2013 through 2018 to account for the ethylene shortfall during those years. The damages hearing that began in the trial court in November 2021 to resolve the impact of the appellate ruling and quantify Dow's damages for the 2013-2018 period has concluded; the parties are awaiting the court's ruling. Dow has also filed another lawsuit in the same Alberta, Canada court to account for damages due to lost ethylene after June 2018.

Brazilian Tax Credits

In March 2017, the Federal Supreme Court of Brazil ("Brazil Supreme Court") ruled in a leading case that a Brazilian value-added tax ("ICMS") should not be included in the base used to calculate a taxpayer's federal contribution on total revenue known as PIS/COFINS (the "2017 Decision"). Previously, three of the Company's Brazilian subsidiaries filed lawsuits challenging the inclusion of ICMS in their calculation of PIS/COFINS, seeking recovery of excess taxes paid. In response to the 2017 Decision, the Brazilian tax authority filed an appeal seeking clarification of the amount of ICMS tax to exclude from the calculation of PIS/COFINS. In May 2021, the Brazil Supreme Court ruled in a leading case related to the amount of ICMS tax to exclude from the calculation of PIS/COFINS, which resolved two of the lawsuits filed by the Company. In May 2022, a court decision related to the remaining lawsuit, ruling in favor of the Company's Brazilian subsidiary, became final and unappealable and the Company recorded pretax gains of \$112 million for certain excess PIS/COFINS paid, plus applicable interest, which the Company expects to apply to future required federal tax payments, and the reversal of related liabilities. The pretax gains were recorded in "Cost of sales" in the consolidated statements of income. At December 31, 2024, related tax credits available and expected to be applied to future required federal tax payments totaled \$63 million (\$114 million at December 31, 2023).

Purchase Commitments

In the third quarter of 2024, the Company entered into a commitment for the use of a reservoir asset that will be used to supply water to one of Dow's main U.S. Gulf Coast manufacturing locations. The related contract became effective in the fourth quarter of 2024, with a 35 year contract period expected to commence in 2028 upon completion of construction. The aggregate value of the fixed and determinable portion over the expected contract period is \$1.3 billion (approximately \$650 million on a present value basis) at December 31, 2024.

Guarantees

The following table provides a summary of the final expiration, maximum future payments and recorded liability reflected in the consolidated balance sheets for guarantees:

Guarantees	Dec 31, 2024			Dec 31, 2023		
	Final Expiration	Maximum Future Payments ¹	Recorded Liability	Final Expiration	Maximum Future Payments ¹	Recorded Liability
Guarantees	2038	\$ 1,456	\$ 155	2038	\$ 1,385	\$ 196

1. In addition, TDCC has provided guarantees, in proportion to the Company's 35 percent ownership interest, of all future interest payments that will become due on Sadara's project financing debt during the grace period, which Dow's share is estimated to be \$158 million at December 31, 2024 (\$298 million at December 31, 2023). The Company does not expect to be required to perform under the guarantees.

Guarantees arise during the ordinary course of business from relationships with customers, committed accounts receivable facilities and nonconsolidated affiliates when the Company undertakes an obligation to guarantee the performance of others (via delivery of cash or other assets) if specified triggering events occur. With guarantees, such as commercial or financial contracts, non-performance by the guaranteed party triggers the obligation of the Company to make payments to the beneficiary of the guarantee. The majority of the Company's guarantees relate to debt of nonconsolidated affiliates, which have expiration dates ranging from less than one year to 14 years. The Company's current expectation is that future payment or performance related to the non-performance of others is considered remote.

The Company maintains accounts receivable facilities with various financial institutions, with committed and uncommitted facilities in the United States and a committed facility in Europe. Under the terms of the Programs, the Company continues to service the receivables from the customers, but retains no interest in the receivables, and remits payment to the financial institutions. The Company also has access to accounts receivable discounting facilities, under which receivables are transferred with limited recourse. The Company's maximum guaranteed liability for the accounts receivable facilities is \$239 million at December 31, 2024 (\$150 million at December 31, 2023). The Company expects receivable collections and remittances to occur within the next six months.

TDCC has entered into guarantee agreements related to Sadara, a nonconsolidated affiliate. Sadara reached an agreement with its lenders to re-profile its outstanding project financing debt in the first quarter of 2021. In conjunction with the debt re-profiling, TDCC entered into a guarantee of up to approximately \$1.3 billion of Sadara's debt, proportionate to the Company's 35 percent ownership interest. The debt re-profiling includes a grace period until June 2026, during which Sadara is obligated to make interest-only payments which are guaranteed by TDCC in proportion to the Company's 35 percent ownership interest. As part of the debt re-profiling, Sadara established a \$500 million revolving credit facility guaranteed by Dow, which would be used to fund Dow's pro-rata share of any potential shortfall during the grace period. See Note 11 for additional information on Dow's investment in Sadara.

Asset Retirement Obligations

The Company has 91 manufacturing sites in 30 countries. Most of these sites contain numerous individual manufacturing operations, particularly at the Company's larger sites. Asset retirement obligations are recorded as incurred and reasonably estimable, including obligations for which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. The retirement of assets may involve such efforts as remediation and treatment of asbestos, contractually required demolition, and other related activities, depending on the nature and location of the assets; and retirement obligations are typically realized only upon demolition of those facilities. In identifying asset retirement obligations, the Company considers identification of legally enforceable obligations, changes in existing law, estimates of potential settlement dates and the calculation of an appropriate discount rate to be used in calculating the fair value of the obligations. The Company has a well-established global process to identify, approve and track the demolition of retired or to-be-retired facilities; and no assets are retired from service until this process has been followed. The Company typically forecasts demolition projects based on the usefulness of the assets; environmental, health and safety concerns; and other similar considerations. Under this process, as demolition projects are identified and approved, reasonable estimates are determined for the time frames during which any related asset retirement obligations are expected to be settled. For those assets where a range of potential settlement dates may be reasonably estimated, obligations are recorded. The Company routinely reviews all changes to items under consideration for demolition to determine if an adjustment to the value of the asset retirement obligation is required.

The Company has recognized asset retirement obligations for the demolition and remediation activities at manufacturing sites primarily in Europe, the United States, Brazil, Argentina, Canada and Japan, and capping activities at landfill sites in the United States, Brazil and Canada. The Company has also recognized conditional asset retirement obligations related to asbestos encapsulation as a result of planned demolition and remediation activities at manufacturing and administrative sites primarily in the United States and Europe. The aggregate carrying amount of conditional asset retirement obligations recognized by the Company (included in the asset retirement obligations balance shown below) was \$19 million at December 31, 2024 (\$21 million at December 31, 2023).

The following table shows changes in the aggregate carrying amount of the Company's asset retirement obligations for the years ended December 31, 2024 and 2023:

Asset Retirement Obligations	2024	2023
In millions		
Balance at Jan 1	\$ 140	\$ 119
Additional accruals	45	26
Liabilities settled	(13)	(2)
Accretion expense	4	3
Revisions in estimated cash flows	3	1
Other	(5)	(7)
Balance at Dec 31	\$ 174	\$ 140

The discount rate used to calculate the Company's asset retirement obligations at December 31, 2024, was 4.93 percent (5.07 percent at December 31, 2023). These obligations are included in the consolidated balance sheets as "Accrued and other current liabilities" and "Other noncurrent obligations."

The Company has not recognized conditional asset retirement obligations for which a fair value cannot be reasonably estimated in its consolidated financial statements. Assets that have not been submitted/reviewed for potential demolition activities are considered to have continued usefulness and are generally still operating normally. Therefore, without a plan to demolish the assets or the expectation of a plan, such as shortening the useful life of assets for depreciation purposes in accordance with the accounting guidance related to property, plant and equipment, the Company is unable to reasonably forecast a time frame to use for present value calculations. As such, the Company has not recognized obligations for individual plants/buildings at its manufacturing sites where estimates of potential settlement dates cannot be reasonably made. In addition, the Company has not recognized conditional asset retirement obligations for the capping of its approximately 25 underground storage wells and 79 underground brine mining and other wells at Company-owned sites when there are no plans or expectations of plans to exit the sites. It is the opinion of the Company's management that the possibility is remote that such conditional asset retirement obligations, when estimable, will have a material impact on the Company's consolidated financial statements based on current costs.

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LEASES (Notes)

[Leases \[Abstract\]](#)
[Leasee, Operating And Finance Leases](#)

LEASES

Operating lease ROU assets are included in "Operating lease right-of-use assets" while finance lease ROU assets are included in "Net property" in the consolidated balance sheets. With respect to lease liabilities, operating lease liabilities are included in "Operating lease liabilities - current" and "Operating lease liabilities - noncurrent," and finance lease liabilities are included in "Long-term debt due within one year" and "Long-Term Debt" in the consolidated balance sheets.

Dow routinely leases sales and administrative offices, power plants, production facilities, warehouses and tanks for product storage, aircraft, motor vehicles, railcars, office machines and equipment. Some leases contain renewal provisions, purchase options and escalation clauses and the terms for these leased assets vary depending on the lease agreement. These leased assets have remaining lease terms of up to 51 years. See Note 1 for additional information on leases.

12 Months Ended
Dec. 31, 2024

The components of lease cost for operating and finance leases for the years ended December 31, 2024, 2023 and 2022, were as follows:

Lease Cost			
In millions	2024	2023	2022
Operating lease cost	\$ 433	\$ 426	\$ 397
Finance lease cost			
Amortization of right-of-use assets - finance	117	106	105
Interest on lease liabilities - finance	45	34	32
Total finance lease cost	162	140	137
Short-term lease cost	322	255	255
Variable lease cost	1,074	929	611
Sublease income	(10)	(9)	(10)
Total lease cost	\$ 1,981	\$ 1,741	\$ 1,390

The following table provides supplemental cash flow and other information related to leases:

Other Lease Information			
In millions	2024	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:			
Operating cash flows for operating leases	\$ 436	\$ 424	\$ 393
Operating cash flows for finance leases	\$ 45	\$ 34	\$ 32
Financing cash flows for finance leases	\$ 132	\$ 127	\$ 114
Right-of-use assets obtained in exchange for lease obligations:			
Operating leases ¹	\$ 241	\$ 309	\$ 151
Finance leases ¹	\$ 218	\$ 234	\$ 62

1. In 2023, \$98 million of leased assets were reclassified from Operating leases to Finance leases due to an amendment that extended the term of the agreement.

The following table summarizes the lease-related assets and liabilities recorded in the consolidated balance sheets at December 31, 2024 and 2023:

Lease Position	Balance Sheet Classification	Dec 31, 2024	Dec 31, 2023
In millions			
Assets			
Operating lease assets	Operating lease right-of-use assets	\$ 1,268	\$ 1,320
Finance lease assets	Property	1,495	1,328
Finance lease amortization	Accumulated depreciation	(619)	(538)
Total lease assets		\$ 2,144	\$ 2,110
Liabilities			
Current			
Operating	Operating lease liabilities - current	\$ 318	\$ 329
Finance	Long-term debt due within one year	106	117
Noncurrent			
Operating	Operating lease liabilities - noncurrent	984	1,032
Finance	Long-Term Debt	833	756
Total lease liabilities		\$ 2,241	\$ 2,234

The weighted-average remaining lease term and discount rate for leases recorded in the consolidated balance sheets at December 31, 2024 and 2023 are provided below:

Lease Term and Discount Rate	Dec 31, 2024	Dec 31, 2023
Weighted-average remaining lease term		
Operating leases	6.7 years	6.9 years
Finance leases	9.7 years	10.5 years
Weighted-average discount rate		
Operating leases	4.84 %	4.82 %
Finance leases	5.00 %	4.84 %

The following table provides the maturities of lease liabilities at December 31, 2024:

Maturities of Lease Liabilities	Operating Leases	Finance Leases
In millions		
2025	\$ 365	\$ 147
2026	281	134
2027	230	145
2028	175	103
2029	109	97
2030 and thereafter	388	568
Total future undiscounted lease payments	\$ 1,548	\$ 1,194
Less: Imputed interest	246	255
Total present value of lease liabilities	\$ 1,302	\$ 939

At December 31, 2024, Dow had additional leases of approximately \$409 million, primarily for buildings and equipment, which had not yet commenced. These leases are expected to commence between 2025 and 2027, with lease terms of up to 20 years.

Dow provides guarantees related to certain leased assets, specifying the residual value that will be available to the lessor at lease termination through the sale of the assets to the lessee or third parties. The following table provides a summary of the final expiration, maximum future payments and recorded liability reflected in the consolidated balance sheets for residual value guarantees at December 31, 2024 and 2023. The lease agreements do not contain any material restrictive covenants.

Lease Guarantees	Dec 31, 2024			Dec 31, 2023		
In millions	Final Expiration	Maximum Future Payments	Recorded Liability	Final Expiration	Maximum Future Payments	Recorded Liability
Residual value guarantees	2034	\$ 313	\$ —	2031	\$ 295	\$ —

[XML 58 R31.htm IDEA: XBRL DOCUMENT](#)

STOCKHOLDERS' EQUITY (Notes)

[Stockholders' Equity Note \[Abstract\]](#)

[STOCKHOLDERS' EQUITY](#)

12 Months Ended
Dec. 31, 2024

STOCKHOLDERS' EQUITY
Common Stock

The principal market for Dow Inc.'s common stock is the New York Stock Exchange, traded under the symbol "DOW." Dow Inc. is the direct parent company of The Dow Chemical Company and its consolidated subsidiaries, ("TDCC" and together with Dow Inc., "Dow" or the "Company"), owning all of the outstanding common shares of TDCC.

The Company may issue shares of Dow Inc. common stock out of treasury stock or as new shares of common stock for options exercised and for the release of restricted stock units ("RSUs"), performance stock units ("PSUs"), the Employee Stock Purchase Plan ("ESPP") and the Employees' Savings Plan (the "Savings Plan"). Common stock shares issued to employees and non-employee directors was approximately 5.9 million in 2024 (6.9 million in 2023 and 7.5 million in 2022). See Note 20 for additional information on the Company's equity awards.

Retained Earnings

Dow Inc.

There are no significant restrictions limiting Dow Inc.'s ability to pay dividends. Dow Inc. declared dividends of \$2.80 per share in 2024, 2023 and 2022.

Undistributed earnings of nonconsolidated affiliates included in retained earnings was \$758 million at December 31, 2024 and \$684 million at December 31, 2023.

TDCC

TDCC's Board of Directors determines whether or not there will be a dividend distribution to Dow Inc. TDCC declared \$2,578 million of dividends to Dow Inc. and paid \$2,485 million of dividends to Dow Inc. in 2024 (declared and paid \$2,510 million in 2023 and \$4,375 million in 2022).

Employee Stock Ownership Plan

The Dow Employee Stock Ownership Plan (the "ESOP") allocated the remaining shares in 2022 and no shares remained unallocated at December 31, 2024, 2023 and 2022.

Compensation expense for allocated shares is recorded at the fair value of the shares on the date of allocation. As all remaining ESOP shares were allocated in 2022, there was no compensation expense recorded in 2024 or 2023 for allocated ESOP shares. Compensation expense reflected in income before income taxes for ESOP shares allocated was \$31 million in 2022.

Treasury Stock

On April 1, 2019, the Board ratified the share repurchase program originally approved on March 15, 2019, authorizing up to \$3.0 billion for the repurchase of the Company's common stock, with no expiration date. The Company completed the April 1, 2019 share repurchase program in the second quarter of 2022. On April 13, 2022, the Board approved a new share repurchase program authorizing up to \$3.0 billion for the repurchase of the Company's common stock, with no expiration date. In 2024, the Company repurchased \$494 million of its common stock (\$625 million in 2023 and \$2,325 million in 2022). Excise tax for repurchased shares was zero in 2024 (\$2 million in 2023 and zero in 2022), and was included in treasury stock at cost. At December 31, 2024, \$931 million of the share repurchase program authorization remained available for repurchases.

The Company began issuing treasury shares to satisfy its obligations to make matching contributions to plan participants under the Savings Plan in the first quarter of 2022. In addition, beginning on January 1, 2024, all eligible U.S. employees also received an automatic non-elective contribution of 4 percent of eligible compensation to their respective defined contribution plans. The Company issued 4.3 million treasury shares under its compensation and benefit plans in 2024, 2.3 million in 2023 and 1.5 million in 2022.

Compensation expense for issued shares is recorded at the fair value of the shares on the date of issuance. Compensation expense reflected in income before income taxes for treasury shares issued was \$229 million in 2024, \$120 million in 2023 and \$94 million in 2022.

The following table provides a reconciliation of Dow Inc. common stock activity for the years ended December 31, 2024, 2023 and 2022:

Shares of Dow Inc. Common Stock		<i>Issued</i>	<i>Held in Treasury</i>
Balance at Jan 1, 2022		764,226,882	29,011,573
Issued ¹		7,451,643	(1,499,610)
Repurchased		—	39,286,642
Balance at Jan 1, 2023		771,678,525	66,798,605
Issued ¹		6,916,989	(2,347,747)
Repurchased		—	11,851,223
Balance at Jan 1, 2024		778,595,514	76,302,081
Issued ¹		5,876,425	(4,304,574)
Repurchased		—	8,861,638
Balance at Dec 31, 2024		784,471,939	80,859,145

1. Shares issued to employees and non-employee directors under the Company's equity compensation and defined contribution plans.

Accumulated Other Comprehensive Loss

The changes in each component of AOCL for the years ended December 31, 2024, 2023 and 2022 were as follows:

Accumulated Other Comprehensive Loss		2024	2023	2022
In millions				
Unrealized Gains (Losses) on Investments				
Beginning balance	\$	(253)	\$	(253)
Unrealized gains (losses) on investments		39	(6)	(326)
Tax (expense) benefit		(17)	54	13
Net unrealized gains (losses) on investments		22	48	(313)
(Gains) losses reclassified from AOCL to net income ¹		(15)	(63)	2
Tax expense (benefit) ²		3	15	(1)
Net (gains) losses reclassified from AOCL to net income		(12)	(48)	1
Other comprehensive income (loss), net of tax		10	—	(312)
Ending balance	\$	(243)	\$	(253)
Cumulative Translation Adjustment				
Beginning balance	\$	(1,891)	\$	(1,934)
Gains (losses) on foreign currency translation		(150)	57	(557)
Tax (expense) benefit		(2)	—	24
Net gains (losses) on foreign currency translation		(152)	57	(533)
(Gains) losses reclassified from AOCL to net income ³		(20)	(14)	(46)
Other comprehensive income (loss), net of tax		(172)	43	(579)
Ending balance	\$	(2,063)	\$	(1,891)
Pension and Other Postretirement Benefits				
Beginning balance	\$	(5,486)	\$	(4,877)
Gains (losses) arising during the period		(371)	(1,454)	2,611
Tax (expense) benefit		77	349	(630)
Net gains (losses) arising during the period		(294)	(1,105)	1,981
Amortization of net loss and prior service credits reclassified from AOCL to net income ⁴		76	648	622
Tax expense (benefit) ²		(16)	(152)	(146)
Net loss and prior service credits reclassified from AOCL to net income		60	496	476
Other comprehensive income (loss), net of tax		(234)	(609)	2,457
Ending balance	\$	(5,720)	\$	(5,486)
Derivative Instruments				
Beginning balance	\$	(51)	\$	(75)
Gains (losses) on derivative instruments		(65)	(201)	638
Tax (expense) benefit		22	30	(87)
Net gains (losses) on derivative instruments		(43)	(171)	551
(Gains) losses reclassified from AOCL to net income ⁵		14	250	(313)
Tax expense (benefit) ²		(4)	(55)	34
Net (gains) losses reclassified from AOCL to net income		10	195	(279)
Other comprehensive income (loss), net of tax		(33)	24	272
Ending balance	\$	(84)	\$	(51)
Total AOCL ending balance	\$	(8,110)	\$	(7,681)

1. Reclassified to "Net sales" and "Sundry income (expense) - net."

2. Reclassified to "Provision (credit) for income taxes."

3. Reclassified to "Sundry income (expense) - net."

4. These AOCL components are included in the computation of net periodic benefit cost of the Company's defined benefit pension and other postretirement benefit plans. See Note 19 for additional information.

5. Reclassified to "Cost of sales," "Sundry income (expense) - net" and "Interest expense and amortization of debt discount."

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NONCONTROLLING INTERESTS (Notes)

[Noncontrolling Interest \[Abstract\]](#)
[NONCONTROLLING INTERESTS](#)

**12 Months Ended
Dec. 31, 2024**

NONCONTROLLING INTERESTS

Ownership interests in the Company's subsidiaries held by parties other than the Company are presented separately from the Company's equity in the consolidated balance sheets as "Noncontrolling interests." The amount of consolidated net income attributable to the Company and the noncontrolling interests are both presented on the face of the consolidated statements of income.

The following table summarizes the activity for equity attributable to noncontrolling interests for the years ended December 31, 2024, 2023 and 2022:

Noncontrolling Interests		2024	2023	2022
In millions				
Balance at Jan 1	\$	501	\$	529
Net income attributable to noncontrolling interests ¹		85	71	58
Distributions to noncontrolling interests ²		(69)	(81)	(76)
Cumulative translation adjustments		(20)	(19)	(28)
Other		(1)	1	1
Balance at Dec 31	\$	496	\$	501

1. 2022 includes the portion of asset related charges attributable to noncontrolling interests related to a joint venture in Russia. See Note 5 for additional information.

2. Distributions to noncontrolling interests are net of \$8 million in 2024 (\$8 million in 2023 and \$7 million in 2022) in dividends paid to a joint venture, which were reclassified to "Equity in earnings (losses) of nonconsolidated affiliates" in the consolidated statements of income.

On December 8, 2024, TDCC entered into a sale and purchase agreement with InfraPark Holdings, LLC ("InfraPark"), a subsidiary of a fund managed by Macquarie Asset Management, whereby TDCC will sell 40 percent of the membership interests in its wholly owned subsidiary Dow InfraCo, LLC in exchange for cash proceeds of approximately \$2.4 billion (the "Transaction"). Under the terms of the sale and purchase agreement, InfraPark has the option to purchase up to an additional 9 percent of Dow InfraCo, LLC's membership interests in exchange for additional cash proceeds of up to \$600 million within six months of the closing date of the Transaction. The Company is targeting to close the Transaction in mid-2025, subject to regulatory approval and other closing conditions. Upon closing the Transaction, InfraPark's ownership is expected to be accounted for as a noncontrolling interest in Dow InfraCo, LLC. Dow InfraCo, LLC and its subsidiaries operate certain non-product producing energy, environmental, pipeline and infrastructure assets located at five of the Company's manufacturing sites in the U.S. Gulf Coast.

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PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS (Notes)

[Retirement Benefits \[Abstract\]](#)
[PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS](#)

**12 Months Ended
Dec. 31, 2024**

PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS

Defined Benefit Pension Plans

The Company has both funded and unfunded defined benefit pension plans in the United States and a number of other countries. The U.S. tax-qualified plans administered by the parent company are the largest plans. In 2021, the Company announced changes to the design of its U.S. tax-qualified and non-qualified pension plans (collectively, the "U.S. Plans"), which covered substantially all U.S. employees. As a result, effective December 31, 2023, the Company froze the pensionable compensation and credited service amounts used to calculate pension benefits for substantially all employees who participated in the U.S. Plans.

Separately, in the fourth quarter of 2023, certain Company pension plans in the United States and Canada purchased or converted to nonparticipating group annuity contracts from certain insurance companies, irrevocably transferring approximately \$1,681 million of benefit obligations and \$1,617 million of related plan assets to the insurers. These transactions did not require any cash funding from the Company and did not impact the pension benefits of participants. As a result of these transactions, the Company recognized pretax, non-cash settlement charges of \$642 million in 2023, primarily related to the accelerated recognition of a portion of the accumulated actuarial losses of the plans, recorded in "Sundry income (expense) - net" in the consolidated statements of income and related to Corporate. In the second quarter of 2024, the Company initiated the termination of certain U.S. tax-qualified pension plans, which include the tax-qualified benefit obligations for substantially all employees hired after January 1, 2008. These employees earned benefits based on a set percentage of annual pay, plus interest. As part of the plan termination process, the Company will offer participants of these plans annuity or lump sum distribution options. Final asset distributions are expected to be paid from plan assets in the fourth quarter of 2025.

The Company's funding policy is to contribute to the plans when pension laws and/or economics either require or encourage funding. Total global pension contributions were \$121 million in 2024, which includes contributions necessary to fund benefit payments for the Company's unfunded pension plans. Additionally, in the second quarter of 2024, the Company received a pension plan reversion of approximately \$70 million (approximately \$90 million in the second quarter of 2023) for a portion of the excess funding of one of its plans in Europe, included in "Other assets and liabilities, net" in the consolidated statements of cash flows. The Company expects to contribute approximately \$175 million to its pension plans in 2025.

The weighted-average assumptions used to determine pension plan obligations and net periodic benefit cost for all plans are summarized in the table below:

Weighted-Average Assumptions for All Pension Plans	Benefit Obligations at Dec 31		Net Periodic Benefit Cost for the Year Ended		
	2024	2023	2024	2023	2022
Discount rate	5.13 %	4.73 %	4.73 %	5.26 %	2.57 %
Interest crediting rate for applicable benefits	3.81 %	3.99 %	3.99 %	4.19 %	3.57 %
Rate of compensation increase	3.40 %	3.80 %	3.80 %	4.05 %	3.94 %
Expected return on plan assets			6.42 %	6.62 %	6.68 %

The weighted-average assumptions used to determine pension plan obligations and net periodic benefit cost for U.S. plans are summarized in the table below:

Weighted-Average Assumptions for U.S. Pension Plans	Benefit Obligations at Dec 31		Net Periodic Benefit Cost for the Year Ended		
	2024	2023	2024	2023	2022
Discount rate	5.74 %	5.30 %	5.30 %	5.76 %	3.04 %
Interest crediting rate for applicable benefits	3.54 %	4.50 %	4.50 %	4.50 %	4.50 %
Rate of compensation increase ¹		4.25 %	4.25 %	4.25 %	4.25 %
Expected return on plan assets			7.07 %	7.46 %	7.95 %

1. The rate of compensation increase assumption is not relevant for the U.S. Plans at December 31, 2024, due to the freezing of plan benefits.

Other Postretirement Benefit Plans

The Company provides certain health care and life insurance benefits to retired employees and survivors. The Company's plans outside of the United States are not significant; therefore, this discussion relates to the U.S. plans only. The plans provide health care benefits, including hospital, physicians' services, drug and major medical expense coverage, and life insurance benefits. In general, for employees hired before January 1, 1993, the plans provide benefits supplemental to Medicare when retirees are eligible for these benefits. The Company and the retiree share the cost of these benefits, with the Company portion increasing as the retiree has increased years of credited service, although there is a cap on the Company portion. The Company has the ability to change these benefits at any time. Employees hired after January 1, 2008, are not covered under the plans.

The Company funds most of the cost of these health care and life insurance benefits as incurred. In 2024, the Company did not make any contributions to its other postretirement benefit plan trusts. The trusts did not hold assets at December 31, 2024. The Company does not expect to contribute assets to its other postretirement benefit plan trusts in 2025.

The weighted-average assumptions used to determine other postretirement benefit plan obligations and net periodic benefit cost for the U.S. plans are provided below:

Weighted-Average Assumptions for U.S. Other Postretirement Benefits Plans	Benefit Obligations at Dec 31		Net Periodic Benefit Cost for the Year Ended		
	2024	2023	2024	2023	2022
Discount rate	5.66 %	5.23 %	5.23 %	5.57 %	2.85 %
Health care cost trend rate assumed for next year	7.00 %	6.61 %	6.61 %	6.79 %	6.50 %
Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate)	5.00 %	5.00 %	5.00 %	5.00 %	5.00 %
Year that the rate reaches the ultimate health care cost trend rate	2033	2033	2033	2033	2028

Assumptions

The Company determines the expected long-term rate of return on plan assets by performing a detailed analysis of key economic and market factors driving historical returns for each asset class and formulating a projected return based on factors in the current environment. Factors considered include, but are not limited to, inflation, real economic growth, interest rate yield, interest rate spreads and other valuation measures and market metrics. The expected long-term rate of return for each asset class is then weighted based on the strategic asset allocation approved by the governing body for each plan. The Company's historical experience with the pension fund asset performance is also considered.

The Company uses the spot rate approach to determine the discount rate utilized to measure the service cost and interest cost components of net periodic pension and other postretirement benefit costs for the United States and other selected countries, as applicable. Under the spot rate approach, the Company calculates service cost and interest cost by applying individual spot rates from the Willis Towers Watson RATE:Link yield curve (based on high-quality corporate bond yields) for each selected country to the separate expected cash flow components of service cost and interest cost. Service cost and interest cost for all other plans are determined on the basis of the single equivalent discount rates derived in determining those plan obligations.

The discount rates utilized to measure the pension and other postretirement obligations of the U.S. plans are based on the yield on high-quality corporate fixed income investments at the measurement date. Future expected actuarially determined cash flows for the Company's U.S. plans are individually discounted at the spot rates under the Willis Towers Watson U.S. RATE:Link 60-90 corporate yield curve (based on 60th to 90th percentile high-quality corporate bond yields) to arrive at the plan's obligations as of the measurement date.

The Company's mortality assumption used for the U.S. plans is a benefit-weighted version of the Society of Actuaries' RP-2014 base table with future rates of mortality improvement based on a modified version of the assumptions used in the Social Security Administration's 2021 trustees report.

Summarized information on the Company's pension and other postretirement benefit plans is as follows:

Change in Projected Benefit Obligations, Plan Assets and Funded Status of All Significant Plans In millions	Defined Benefit Pension Plans		Other Postretirement Benefit Plans	
	2024	2023	2024	2023
<i>Change in projected benefit obligations:</i>				
Benefit obligations at beginning of year	\$ 22,467	\$ 22,861	\$ 914	\$ 893
Service cost	57	272	3	4
Interest cost	1,005	1,110	44	45
Plan participants' contributions	16	9	—	—
Actuarial changes in assumptions and experience	(877)	1,086	(56)	65
Benefits paid	(1,237)	(1,385)	(88)	(94)
Plan amendments	—	6	—	—
Other	8	6	—	—
Effect of foreign exchange rates	(360)	279	(5)	1
Settlements/curtailments/termination benefits ¹	(69)	(1,777)	—	—
Benefit obligations at end of year	\$ 21,010	\$ 22,467	\$ 812	\$ 914
<i>Change in plan assets:</i>				
Fair value of plan assets at beginning of year	\$ 19,634	\$ 21,231	\$ —	\$ —
Actual return on plan assets	9	1,228	—	—
Employer contributions	121	142	—	—
Plan participants' contributions	16	9	—	—
Benefits paid	(1,237)	(1,385)	—	—
Settlements ²	(34)	(1,777)	—	—
Other ³	(56)	(73)	—	—
Effect of foreign exchange rates	(284)	259	—	—
Fair value of plan assets at end of year	\$ 18,169	\$ 19,634	\$ —	\$ —
<i>Funded status:</i>				
U.S. plans with plan assets	\$ (1,360)	\$ (1,192)	\$ —	\$ —
Non-U.S. plans with plan assets	(888)	(1,017)	—	—
All other plans	(593)	(624)	(812)	(914)
Funded status at end of year	\$ (2,841)	\$ (2,833)	\$ (812)	\$ (914)
<i>Amounts recognized in the consolidated balance sheets at Dec 31:</i>				
Deferred charges and other assets	\$ 757	\$ 889	\$ —	\$ —
Accrued and other current liabilities	(73)	(67)	(77)	(86)
Pension and other postretirement benefits - noncurrent	(3,525)	(3,655)	(735)	(828)
Net amount recognized	\$ (2,841)	\$ (2,833)	\$ (812)	\$ (914)
<i>Pretax amounts recognized in accumulated other comprehensive loss at Dec 31:</i>				
Net loss (gain)	\$ 7,996	\$ 7,709	\$ (417)	\$ (402)
Prior service credit	(44)	(84)	—	—
Pretax balance in accumulated other comprehensive loss at end of year	\$ 7,952	\$ 7,625	\$ (417)	\$ (402)

1. The 2024 impact primarily relates to the curtailment, special termination benefits and settlement of certain pension benefit obligations of a European plan resulting from the 2023 Restructuring Program, and the settlement and curtailment impacts of certain pension benefit obligations in Canada, China and Europe. The 2023 impact primarily relates to the transfer of certain pension benefit obligations in the United States and Canada through the purchase of or conversion to annuity contracts from insurance companies, triggering settlement accounting.
2. The 2024 impact primarily relates to the settlement of certain pension benefit obligations of a European plan resulting from the 2023 Restructuring Program and settlement of certain pension benefit obligations in Canada. The 2023 impact primarily relates to the purchase of annuity contracts associated with the transfer of certain pension benefit obligations to insurance companies, triggering settlement accounting.
3. The 2024 and 2023 impacts primarily relate to reversions of pension plan funds for a portion of the excess funding of one of its plans in Europe.

A significant component of the overall decrease in the Company's benefit obligation for the year ended December 31, 2024, was due to benefits paid and the change in weighted-average discount rates, which increased from 4.73 percent at December 31, 2023, to 5.13 percent at December 31, 2024. A significant component of the overall decrease in the Company's benefit obligation for the year ended December 31, 2023, was due to the irrevocable transfer of certain benefit obligations to third-party insurance companies, partially offset by the change in weighted-average discount rates, which decreased from 5.18 percent at December 31, 2022, to 4.73 percent at December 31, 2023.

The accumulated benefit obligation for all significant pension plans was \$20.9 billion and \$22.3 billion at December 31, 2024 and 2023, respectively.

Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets at Dec 31			
In millions		2024	2023
Accumulated benefit obligations		\$ 17,455	\$ 18,612
Fair value of plan assets		\$ 13,905	\$ 14,962

Pension Plans with Projected Benefit Obligations in Excess of Plan Assets at Dec 31			
In millions		2024	2023
Projected benefit obligations		\$ 17,502	\$ 18,783
Fair value of plan assets		\$ 13,905	\$ 15,060

Net Periodic Benefit Cost (Credit) for All Significant Plans for the Year Ended Dec 31	Defined Benefit Pension Plans			Other Postretirement Benefit Plans		
	2024	2023	2022	2024	2023	2022
In millions						
<i>Net Periodic Benefit Costs:</i>						
Service cost	\$ 57	\$ 272	\$ 392	\$ 3	\$ 4	\$ 6
Interest cost	1,005	1,110	680	44	45	26
Expected return on plan assets	(1,380)	(1,539)	(1,686)	—	—	—
Amortization of prior service credit	(14)	(26)	(21)	—	—	—
Amortization of unrecognized (gain) loss	141	89	658	(41)	(57)	(15)
Curtailment/settlement/other ¹	(10)	642	—	—	—	—
Net periodic benefit cost (credit)	\$ (201)	\$ 548	\$ 23	\$ 6	\$ (8)	\$ 17
<i>Changes in plan assets and benefit obligations recognized in other comprehensive (income) loss:</i>						
Net (gain) loss	\$ 444	\$ 1,395	\$ (2,231)	\$ (56)	\$ 64	\$ (317)
Prior service cost (credit)	—	6	(25)	—	—	—
Amortization of prior service credit	14	26	21	—	—	—
Amortization of unrecognized gain (loss)	(141)	(89)	(658)	41	57	15
Curtailment and settlement gain (loss) ¹	10	(642)	—	—	—	—
Total recognized in other comprehensive (income) loss	\$ 327	\$ 696	\$ (2,893)	\$ (15)	\$ 121	\$ (302)
Total recognized in net periodic benefit cost and other comprehensive (income) loss	\$ 126	\$ 1,244	\$ (2,870)	\$ (9)	\$ 113	\$ (285)

1. The 2024 impact primarily relates to the settlement of certain plan obligations of a European plan resulting from the 2023 Restructuring Program and curtailments and settlement of certain pension benefit obligations in Canada, China and Europe. The 2023 impact relates to the settlement of certain pension benefit obligations in the United States and Canada through the purchase of or conversion to annuity contracts from insurance companies.

Except for curtailment, special termination benefits, and settlement costs related to the 2023 Restructuring Program, which are included in "Restructuring and asset related charges - net" in the consolidated statements of income, non-service cost components of net periodic benefit cost are included in "Sundry income (expense) - net" in the consolidated statements of income. See Notes 5 and 6 for additional

information.
Estimated Future Benefit Payments
The estimated future benefit payments, reflecting expected future service, as appropriate, are presented in the following table:

Estimated Future Benefit Payments at Dec 31, 2024		Defined Benefit Pension Plans	Other Postretirement Benefit Plans
In millions			
2025 ¹	\$	1,943	\$ 79
2026		1,357	76
2027		1,372	75
2028		1,398	73
2029		1,404	71
2030-2034		7,032	313
Total	\$	14,506	\$ 687

1. Includes benefit payments related to the planned termination of certain U.S. tax qualified pension plans.

Plan Assets
Plan assets consist primarily of equity and fixed income securities of United States and foreign issuers, and include alternative investments, such as real estate, private equity and absolute return strategies. Plan assets totaled \$18.2 billion at December 31, 2024 and \$19.6 billion at December 31, 2023 and included no directly held common stock of Dow Inc.

The Company's investment strategy for plan assets is to manage the assets in relation to the liability in order to pay retirement benefits to plan participants over the life of the plans. This is accomplished by identifying and managing the exposure to various market risks, diversifying investments across various asset classes and earning an acceptable long-term rate of return consistent with an acceptable amount of risk, while considering the liquidity needs of the plans.

The plans are permitted to use derivative instruments for investment purposes, as well as for hedging the underlying asset and liability exposure and rebalancing the asset allocation. The plans use value-at-risk, stress testing, scenario analysis and Monte Carlo simulations to monitor and manage both the risk within the portfolios and the surplus risk of the plans.

Equity securities primarily include investments in large- and small-cap companies located in both developed and emerging markets around the world. Fixed income securities include investment and non-investment grade corporate bonds of companies diversified across industries, U.S. treasuries, non-U.S. developed market securities, U.S. agency mortgage-backed securities, emerging market securities and fixed income related funds. Alternative investments primarily include investments in real estate, private equity and absolute return strategies. Other significant investment types include various insurance contracts and interest rate, equity, commodity and foreign exchange derivative investments and hedges.

The Company mitigates the credit risk of investments by establishing guidelines with investment managers that limit investment in any single issue or issuer to an amount that is not material to the portfolio being managed. These guidelines are monitored for compliance both by the Company and external managers. Credit risk related to derivative activity is mitigated by utilizing multiple counterparties, collateral support agreements and centralized clearing, where appropriate. A short-term investment money market fund is utilized as the sweep vehicle for the U.S. plans, which from time to time can represent a significant investment.

The weighted-average target allocation for plan assets of the Company's pension plans is summarized as follows:

Target Allocation for Plan Assets at Dec 31, 2024		Target Allocation
Asset Category		
Equity securities		20 %
Fixed income securities		49
Alternative investments		26
Other investments		5
Total		100 %

Fair value calculations may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

For pension plan assets classified as Level 1 measurements (measured using quoted prices in active markets), total fair value is either the price of the most recent trade at the time of the market close or the official close price, as defined by the exchange on which the asset is most actively traded on the last trading day of the period, multiplied by the number of units held without consideration of transaction costs.

For pension plan assets classified as Level 2 measurements, where the security is frequently traded in less active markets, fair value is based on the closing price at the end of the period; where the security is less frequently traded, fair value is based on the price a dealer would pay for the security or similar securities, adjusted for any terms specific to that asset or liability. Market inputs are obtained from well-established and recognized vendors of market data and subjected to tolerance and quality checks. For derivative assets and liabilities, standard industry models are used to calculate the fair value of the various financial instruments based on significant observable market inputs, such as foreign exchange rates, commodity prices, swap rates, interest rates and implied volatilities obtained from various market sources. For other pension plan assets for which observable inputs are used, fair value is derived through the use of fair value models, such as a discounted cash flow model or other standard pricing models.

For pension plan assets classified as Level 3 measurements, total fair value is based on significant unobservable inputs including assumptions where there is little, if any, market activity for the investment.

Certain pension plan assets are held in funds where fair value is based on an estimated net asset value per share (or its equivalent) as of the most recently available fund financial statements which are received on a monthly or quarterly basis. These valuations are reviewed for reasonableness based on applicable sector, benchmark and company performance. Adjustments to valuations are made where appropriate to arrive at an estimated net asset value per share at the measurement date. These funds are not classified within the fair value hierarchy.

The following table summarizes the bases used to measure the Company's pension plan assets at fair value for the years ended December 31, 2024 and 2023:

Basis of Fair Value Measurements	Dec 31, 2024				Dec 31, 2023			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
In millions								
Cash and cash equivalents	\$ 1,319	\$ 1,087	\$ 232	\$ —	\$ 1,050	\$ 987	\$ 63	\$ —
Equity securities:								
U.S. equity securities	\$ 1,474	\$ 1,466	\$ 7	\$ 1	\$ 1,443	\$ 1,431	\$ 11	\$ 1
Non - U.S. equity securities	1,620	1,488	127	5	1,720	1,584	132	4
Total equity securities	\$ 3,094	\$ 2,954	\$ 134	\$ 6	\$ 3,163	\$ 3,015	\$ 143	\$ 5
Fixed income securities:								
Debt - government-issued	\$ 3,805	\$ —	\$ 3,805	\$ —	\$ 4,665	\$ 47	\$ 4,618	\$ —
Debt - corporate-issued	3,189	308	2,881	—	4,277	584	3,692	1
Debt - asset-backed	42	—	42	—	43	—	43	—
Total fixed income securities	\$ 7,036	\$ 308	\$ 6,728	\$ —	\$ 8,985	\$ 631	\$ 8,353	\$ 1
Alternative investments:								
Private markets	\$ 1	\$ —	\$ —	\$ 1	\$ 1	\$ —	\$ —	\$ 1
Real estate	19	19	—	—	21	21	—	—
Derivatives - asset position	242	5	237	—	190	1	189	—
Derivatives - liability position	(423)	(5)	(418)	—	(223)	—	(223)	—
Total alternative investments	\$ (161)	\$ 19	\$ (181)	\$ 1	\$ (11)	\$ 22	\$ (34)	\$ 1
Other investments	\$ 1,180	\$ —	\$ 1,180	\$ —	\$ 609	\$ 3	\$ 606	\$ —
Subtotal	\$ 12,468	\$ 4,368	\$ 8,093	\$ 7	\$ 13,796	\$ 4,658	\$ 9,131	\$ 7
Investments measured at net asset value:								
Hedge funds	\$ 839				\$ 820			
Private markets	3,556				3,350			
Real estate	1,423				1,741			
Total investments measured at net asset value	\$ 5,818				\$ 5,911			
Items to reconcile to fair value of plan assets:								
Pension trust receivables ¹	\$ 81				\$ 42			
Pension trust payables ²	(198)				(115)			
Total	\$ 18,169				\$ 19,634			

1. Primarily receivables for investment securities sold.

2. Primarily payables for investment securities purchased.

The following table summarizes the changes in the fair value of Level 3 pension plan assets for the years ended December 31, 2024 and 2023:

Fair Value Measurement of Level 3 Pension Plan Assets		Equity Securities	Fixed Income Securities	Alternative Investments	Total
In millions					
Balance at Jan 1, 2023	\$	6	\$ 1	\$ 5	\$ 12
Actual return on assets:					
Relating to assets held at Dec 31, 2023		1	—	(4)	(3)
Purchases, sales and settlements, net		(2)	—	—	(2)
Balance at Dec 31, 2023	\$	5	\$ 1	\$ 1	\$ 7
Actual return on assets:					
Relating to assets held at Dec 31, 2024		(1)	—	—	(1)
Purchases, sales and settlements, net		(1)	—	—	(1)
Transfers into Level 3, net		3	(1)	—	2
Balance at Dec 31, 2024	\$	6	\$ —	\$ 1	\$ 7

Defined Contribution Plans
U.S. employees may participate in defined contribution plans by contributing a portion of their compensation, which is partially matched by the Company. In addition, beginning on January 1, 2024, all eligible U.S. employees also received an automatic non-elective contribution of 4 percent of eligible compensation to their respective defined contribution plans. Defined contribution plans also cover employees in some subsidiaries in other countries, including Brazil, The Netherlands, Canada, Korea, Spain, Switzerland and the United Kingdom. Expense recognized for all defined contribution plans was \$312 million in 2024, \$214 million in 2023 and \$150 million in 2022.

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**STOCK-BASED
COMPENSATION
(Notes)**
[Share-Based Payment
Arrangement
\[Abstract\]](#)
[STOCK-BASED
COMPENSATION](#)

**12 Months Ended
Dec. 31, 2024**

STOCK-BASED COMPENSATION
The Company grants stock-based compensation to employees and non-employee directors under stock incentive plans, in the form of stock options, stock appreciation rights, PSUs and RSUs. The Company also provides stock-based compensation in the form of the Employee Stock Purchase Plan, which grants eligible employees the right to purchase shares of the Company's common stock at a discounted price.

The total stock-based compensation expense included in the consolidated statements of income was \$159 million, \$212 million and \$211 million in 2024, 2023 and 2022, respectively. The income tax benefits related to stock-based compensation arrangements were \$35 million, \$47 million and \$47 million in 2024, 2023 and 2022, respectively.

Accounting for Stock-Based Compensation

The Company grants stock-based compensation awards that vest over a specified period or upon employees meeting certain performance and/or retirement eligibility criteria. The fair value of equity instruments issued to employees is measured on the grant date. The fair value of liability instruments (granted to executive employees subject to stock ownership requirements, that provide the recipient the option to elect to receive a cash payment equal to the value of the stock award on the date of delivery) is measured at the end of each quarter. The fair value of equity and liability instruments is expensed over the vesting period or, in the case of retirement, from the grant date to the date on which retirement eligibility provisions have been met and additional service is no longer required. The Company estimates expected forfeitures based on historical activity.

The Company uses the Black-Scholes option valuation model to estimate the fair value of stock options. The weighted-average assumptions used to calculate total stock-based compensation are included in the following table:

Weighted-Average Assumptions	2024	2023	2022
Dividend yield	5.08 %	4.74 %	4.59 %
Expected volatility	29.70 %	30.30 %	30.20 %
Risk-free interest rate	4.24 %	3.83 %	2.00 %
Expected life of stock options granted during period (years)	6.00	6.00	6.25

The dividend yield assumption was equal to the dividend yield on the grant date, which reflected the Company’s quarterly dividend payments of \$0.70 per share in 2024, 2023 and 2022 on Dow Inc. common stock. The expected volatility assumptions for the 2024, 2023 and 2022 stock options were based on an equal weighting of the historical daily volatility for the expected term of the awards and current implied volatility from exchange-traded options. The expected volatility assumption for the market portion of the 2024, 2023 and 2022 PSU awards were based on historical daily volatility for the term of the award. The risk-free interest rate was based on the U.S. Treasury strip rates over the expected life of the 2024, 2023 and 2022 options. The expected life of stock options granted was based on an analysis of historical exercise patterns.

Stock Incentive Plan

The Company has historically granted equity awards under various plans (the "Prior Plans"). On February 9, 2012, the TDCC Board of Directors authorized The Dow Chemical Company 2012 Stock Incentive Plan (the "2012 Plan"), which was approved by stockholders at TDCC's annual meeting on May 10, 2012 ("2012 Plan Effective Date"), and became effective on that date. On February 13, 2014, the TDCC Board of Directors adopted The Dow Chemical Company Amended and Restated 2012 Stock Incentive Plan (the "2012 Restated Plan"). The 2012 Restated Plan was approved by stockholders at TDCC's annual meeting on May 15, 2014, and became effective on that date. The Prior Plans were superseded by the 2012 Plan and the 2012 Restated Plan (collectively, the "2012 Plan"). Under the 2012 Plan, the Company granted options, RSUs, PSUs, restricted stock, stock appreciation rights and stock units to employees and non-employee directors, subject to an aggregate limit and annual individual limits. The terms of the grants were fixed at the grant date. TDCC's stock-based compensation programs were assumed by DowDuPont and continued in place with the ability to grant and issue DowDuPont common stock until separation.

On April 1, 2019 ("Original Effective Date"), in connection with the separation, the Company adopted the 2019 Stock Incentive Plan (the "2019 Plan"). On February 11, 2021, the Board approved the first amendment, which was approved by the Company's stockholders at the 2021 Annual Meeting of Stockholders held on April 15, 2021. Under the 2019 Plan, as amended in 2021, the Company may grant stock options, RSUs, PSUs, stock appreciation rights and stock units to employees and non-employee directors until the tenth anniversary of the Original Effective Date, subject to an aggregate limit and annual individual limits. The terms of the grants are fixed at the grant date. At December 31, 2024, there were approximately 36 million shares of common stock available for grant under the 2019 Plan.

Stock Options

The Company grants stock options to certain employees, subject to certain annual and individual limits, with terms of the grants fixed at the grant date. The exercise price of each stock option equals the market price of the common stock on the grant date. Options vest from one year to three years and have a maximum term of ten years. The following table summarizes stock option activity for 2024:

Stock Options	2024	
	Shares	Exercise Price ¹
Shares in thousands		
Outstanding at Jan 1, 2024	13,303	\$ 56.79
Granted	1,308	\$ 55.17
Exercised	(1,171)	\$ 48.38
Forfeited/Expired	(70)	\$ 59.75
Outstanding at Dec 31, 2024	13,370	\$ 57.35
Remaining contractual life in years		4.55
Aggregate intrinsic value in millions	\$ —	
Exercisable at Dec 31, 2024	10,984	\$ 57.37
Remaining contractual life in years		3.70
Aggregate intrinsic value in millions	\$ —	

1. Weighted-average per share.

Additional Information about Stock Options

In millions, except per share amounts	2024	2023	2022
Weighted-average fair value per share of options granted	\$ 10.94	\$ 12.13	\$ 11.08
Total compensation expense for stock option plans	\$ 13	\$ 13	\$ 13
Related tax benefit	\$ 3	\$ 3	\$ 3
Total amount of cash received from the exercise of options	\$ 53	\$ 77	\$ 109
Total intrinsic value of options exercised ¹	\$ 9	\$ 40	\$ 73
Related tax benefit	\$ 2	\$ 9	\$ 16

1. Difference between the market price at exercise and the price paid by the employee to exercise the options.

Total unrecognized compensation cost related to unvested stock option awards of \$4 million at December 31, 2024, is expected to be recognized over a weighted-average period of 1.54 years.

Restricted Stock Units

The Company grants RSUs to certain employees and non-employee directors. The grants vest after a designated period of time, one to three years for employees and two years for non-employee directors. The following table shows changes in nonvested RSUs:

RSU Awards	2024	
	Shares	Grant Date Fair Value ¹
Shares in thousands		
Nonvested at Jan 1, 2024	3,858	\$ 57.87
Granted	2,104	\$ 55.14
Vested	(1,679)	\$ 56.86
Canceled	(158)	\$ 52.60
Nonvested at Dec 31, 2024	4,125	\$ 57.09

1. Weighted-average per share.

Additional Information about RSUs

In millions, except per share amounts	2024	2023	2022
Weighted-average fair value per share of RSUs granted	\$ 55.14	\$ 58.39	\$ 58.60
Total fair value of RSUs vested ¹	\$ 86	\$ 117	\$ 102
Related tax benefit	\$ 19	\$ 26	\$ 23
Total compensation expense for RSU awards	\$ 110	\$ 103	\$ 99
Related tax benefit	\$ 24	\$ 23	\$ 22

1. Includes the fair value of shares vested in prior years and delivered in the reporting year.

Total unrecognized compensation cost related to RSU awards of \$90 million at December 31, 2024 is expected to be recognized over a weighted-average period of 1.75 years. At December 31, 2024, approximately 1.8 million RSUs with a grant date weighted-average fair value per share of \$57.81 had previously vested, but were not issued. These shares are scheduled to be issued to employees within six months to three years or to non-employee directors upon retirement.

Performance Stock Units

The Company grants PSUs to certain employees. The grants vest when the Company attains specified performance targets, such as return on capital, cumulative cash from operations, environmental, social and governance metrics, and relative total shareholder return, over a predetermined period, generally one year to three years. Performance and payouts are determined independently for each metric. Compensation expense related to PSU awards is recognized over the lesser of the service or performance period. Changes in the fair value of liability instruments are recognized as compensation expense each quarter.

The following table shows the PSU awards granted:

PSU Awards		Target Shares Granted ¹	Grant Date Fair Value ²
Shares in thousands	Performance Period		
Year			
2024	Various ³	11	\$ 51.93
2024	Jan 1, 2024 - Dec 31, 2026	1,366	\$ 58.43
2023	Dec 18, 2023 - Dec 18, 2026 ³	13	\$ 54.25
2023	Jan 1, 2023 - Dec 31, 2025	1,233	\$ 64.04
2022	Jan 1, 2022 - Dec 31, 2024	1,157	\$ 65.83

1. At the end of the performance period, the actual number of shares issued can range from zero to 200 percent of target shares granted for the Jan 1 - Dec 31, 2024, 2023 and 2022 awards, and zero to 100 percent of target shares granted for the Dec 18, 2023 - Dec 18, 2026 and various 2024 awards.

2. Weighted-average per share.

3. PSU awards granted with a three-year performance period and vest based on completion of a Company initiative.

The following table shows changes in nonvested PSUs:

PSUs	2024	
	Shares	Grant Date Fair Value ¹
Shares in thousands		
Nonvested at Jan 1, 2024	3,425	\$ 63.76
Granted	1,377	\$ 58.38
Vested ²	(1,140)	\$ 55.42
Canceled	(43)	\$ 52.02
Nonvested at Dec 31, 2024	3,619	\$ 62.44

1. Weighted-average per share.

2. 1,140,477 granted shares were issued at 200 percent.

Additional Information about PSUs		2024	2023	2022
In millions, except share amounts				
Total fair value of PSUs vested and delivered ¹	\$	127	\$ 77	\$ 51
Related tax benefit	\$	28	\$ 17	\$ 11
Total compensation expense for PSU awards	\$	9	\$ 67	\$ 70
Related tax benefit	\$	2	\$ 15	\$ 16
Shares of PSUs settled in cash (in thousands) ²		398	369	162
Total cash paid to settle PSUs ³	\$	44	\$ 21	\$ 10

1. Includes the fair value of shares vested in prior years and delivered at 200 percent in the reporting year.
2. PSU awards vested in prior years and delivered in the reporting year at 200 percent.
3. Cash paid to certain executive employees for PSU awards vested in prior periods and delivered in the reporting year, equal to the value of the stock award on the date of delivery.

Total unrecognized compensation cost related to PSU awards of \$27 million at December 31, 2024, is expected to be recognized over a weighted-average period of 1.69 years.

Employee Stock Purchase Plan
The Board unanimously approved the Dow Inc. 2021 Employee Stock Purchase Plan (the "2021 ESPP"), which was approved by the Company's stockholders at the 2021 Annual Meeting of Stockholders held on April 15, 2021. Under the 2024 ESPP offering, most employees were eligible to purchase shares of common stock of Dow Inc. valued at up to 10 percent of their annual total base salary or wages. The number of shares purchased was determined using the amount contributed by the employee divided by the plan price. The plan price of the stock was equal to 85 percent of the fair market value (closing price) of the common stock at April 1, 2024 (beginning) or October 4, 2024 (ending) of the offering period, whichever was lower.
In 2024, employees subscribed to the right to purchase approximately 2.4 million shares at a weighted-average price of \$47.04 per share. The plan price was fixed upon the close of the offering period. The shares were delivered to employees in the fourth quarter of 2024.

In 2023, employees subscribed to the right to purchase approximately 2.6 million shares at a weighted-average price of \$42.27 per share. The plan price was fixed upon the close of the offering period. The shares were delivered to employees in the fourth quarter of 2023.

In 2022, employees subscribed to the right to purchase approximately 2.7 million shares at a weighted-average price of \$37.75 per share. The plan price was fixed upon the close of the offering period. The shares were delivered to employees in the fourth quarter of 2022.

Additional Information about Employee Stock Purchase Plan		2024	2023	2022
In millions, except per share amounts				
Weighted-average fair value per share of purchase rights granted	\$	11.71	\$ 11.75	\$ 14.28
Total compensation expense for ESPP	\$	27	\$ 29	\$ 29
Related tax benefit	\$	6	\$ 6	\$ 7
Total amount of cash received from the exercise of purchase rights	\$	113	\$ 111	\$ 103
Total intrinsic value of purchase rights exercised ¹	\$	20	\$ 20	\$ 18
Related tax benefit	\$	4	\$ 4	\$ 4

1. Difference between the market price at exercise and the price paid by the employee to exercise the purchase rights.

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FINANCIAL
INSTRUMENTS
(Notes)
[Investments, All](#)
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12 Months Ended
Dec. 31, 2024

FINANCIAL INSTRUMENTS
Refer to Note 22 for a summary of the fair value of financial instruments at December 31, 2024 and 2023.

Debt Securities
The Company's investments in debt securities are primarily classified as available-for-sale. The following table provides the investing results from available-for-sale securities for the years ended December 31, 2024, 2023 and 2022.

Investing Results		2024	2023	2022
In millions				
Proceeds from sales of available-for-sale securities	\$	1,821	\$ 985	\$ 543
Gross realized gains	\$	36	\$ 89	\$ 43
Gross realized losses	\$	21	\$ 26	\$ 45

The following table summarizes the contractual maturities of the Company's investments in debt securities:

Contractual Maturities of Debt Securities at Dec 31, 2024		Cost	Fair Value
In millions			
Within one year	\$	88	\$ 78
One to five years		1,224	1,118
Six to ten years		426	405
After ten years		537	432
Total	\$	2,275	\$ 2,033

Portfolio managers regularly review the Company's holdings to determine if any investments in debt securities are other-than-temporarily impaired. The analysis includes reviewing the amount of the impairment, as well as the length of time it has been impaired.

The credit rating of the issuer, current credit rating trends, the trends of the issuer's overall sector, the ability of the issuer to pay expected cash flows and the length of time the security has been in a loss position are considered in determining whether unrealized losses represent an other-than-temporary impairment. The Company did not have any credit-related losses in 2024, 2023 or 2022.

The following table provides the fair value and gross unrealized losses of the Company's investments in debt securities that were deemed to be temporarily impaired at December 31, 2024 and 2023, aggregated by investment category:

Temporarily Impaired Debt Securities at Dec 31	Less than 12 months		12 months or more		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
In millions						
2024						
Government debt ¹	\$ 388	\$ (18)	\$ 482	\$ (105)	\$ 870	\$ (123)
Corporate bonds	334	(55)	486	(83)	820	(138)
Total temporarily impaired debt securities	\$ 722	\$ (73)	\$ 968	\$ (188)	\$ 1,690	\$ (261)
2023						
Government debt ¹	\$ 37	\$ (2)	\$ 546	\$ (105)	\$ 583	\$ (107)
Corporate bonds	255	(98)	660	(93)	915	(191)
Total temporarily impaired debt securities	\$ 292	\$ (100)	\$ 1,206	\$ (198)	\$ 1,498	\$ (298)

1. U.S. Treasury obligations, U.S. agency obligations, U.S. agency mortgage-backed securities and other municipalities' obligations.

Equity Securities
There were no material adjustments to the carrying value of the not readily determinable investments for impairment or observable price changes for the year ended December 31, 2024. The net unrealized gain recognized in earnings on equity securities totaled \$1 million for the year ended December 31, 2024 (\$7 million net unrealized gain for the year ended December 31, 2023).

Investments in Equity Securities		Dec 31, 2024	Dec 31, 2023
In millions			
Readily determinable fair value	\$	14	\$ 17
Not readily determinable fair value	\$	153	\$ 171

Risk Management
The Company's business operations give rise to market risk exposure due to changes in foreign exchange rates, interest rates, commodity prices and other market factors such as equity prices. To manage such risks effectively, the Company enters into hedging transactions, pursuant to established guidelines and policies that enable it to mitigate the adverse effects of financial market risk. Derivatives used for this purpose are designated as hedges per the accounting guidance related to derivatives and hedging activities, where appropriate. A secondary objective is to add value by creating additional non-specific exposure within established limits and policies; derivatives used for this purpose are not designated as hedges. The potential impact of creating such additional exposure is not material to the Company's results. Accounting guidance requires companies to recognize all derivative instruments as either assets or liabilities at fair value.

The Company's risk management program for interest rate, foreign currency and commodity risks is based on fundamental, mathematical and technical models that take into account the implicit cost of hedging. Risks created by derivative instruments and the mark-to-market valuations of positions are strictly monitored at all times, using value-at-risk and stress tests. Counterparty credit risk arising from these contracts is not significant because the Company minimizes counterparty concentration, deals primarily with major financial institutions of solid credit quality, and the majority of its hedging transactions mature in less than three months. In addition, the Company minimizes concentrations of credit risk through its global orientation by transacting with large, internationally diversified financial counterparties. It is the Company's policy to not have credit risk-related contingent features in its derivative instruments. No significant concentration of counterparty credit risk existed at December 31, 2024. The Company does not anticipate losses from credit risk, and the net cash requirements arising from counterparty risk associated with risk management activities are not expected to be material in 2025. The Company revises its strategies as market conditions dictate and management reviews its overall financial strategies and the impacts from using derivatives in its risk management program with the Company's senior leadership who also reviews these strategies with the Board and/or relevant committees thereof.

Derivative Instruments
The notional amounts of the Company's derivative instruments at December 31, 2024 and 2023, were as follows:

Notional Amounts ¹		Dec 31, 2024	Dec 31, 2023
In millions			
Derivatives designated as hedging instruments			
Interest rate contracts	\$	1,870	\$ 3,000
Foreign currency contracts	\$	3,144	\$ 2,316
Derivatives not designated as hedging instruments			
Interest rate contracts	\$	14	\$ 59
Foreign currency contracts	\$	9,244	\$ 5,824

1. Notional amounts represent the absolute value of open derivative positions at the end of the period. Multi-leg option positions are reflected at the maximum notional position at expiration.

The notional amounts of the Company's commodity derivatives at December 31, 2024 and 2023, were as follows:

Commodity Notionals ¹	Dec 31, 2024	Dec 31, 2023	Notional Volume Unit
Derivatives designated as hedging instruments			
Hydrocarbon derivatives	3.2	3.7	million barrels of oil equivalent
Derivatives not designated as hedging instruments			
Hydrocarbon derivatives	1.1	1.4	million barrels of oil equivalent

1. Notional amounts represent the net volume of open derivative positions outstanding at the end of the period.

Maturity Dates of Derivatives Designated as Hedging Instruments	Year
Interest rate contracts	2025
Foreign currency contracts	2026
Commodity contracts	2028

Interest Rate Risk Management

The main objective of interest rate risk management is to reduce the total funding cost to the Company and to alter the interest rate exposure to the desired risk profile. To achieve this objective, the Company hedges using interest rate swaps, "swaptions," and exchange-traded instruments.

Foreign Currency Risk Management

The global nature of the Company's business requires active participation in the foreign exchange markets. The Company has assets, liabilities and cash flows in currencies other than the U.S. dollar. The primary objective of the Company's foreign currency risk management is to optimize the U.S. dollar value of net assets and cash flows. To achieve this objective, the Company hedges on a net exposure basis using foreign currency forward contracts, over-the-counter option contracts, cross-currency swaps and nonderivative instruments in foreign currencies. Exposures primarily relate to assets, liabilities and bonds denominated in foreign currencies, as well as economic exposure, which is derived from the risk that currency fluctuations could affect the dollar value of future cash flows related to operating activities.

Commodity Risk Management

The Company has exposure to the prices of commodities in its procurement of certain raw materials. The primary purpose of commodity hedging activities is to manage the price volatility associated with these forecasted inventory purchases.

Derivatives Not Designated in Hedging Relationships

Foreign Currency Contracts

The Company also uses foreign exchange forward contracts, options and cross-currency swaps that are not designated as hedging instruments primarily to manage foreign currency exposure.

Commodity Contracts

The Company utilizes futures, options and swap instruments that are effective as economic hedges of commodity price exposures, but do not meet hedge accounting criteria for derivatives and hedging, to reduce exposure to commodity price fluctuations on purchases of raw materials and inventory.

Interest Rate Contracts

The Company uses swap instruments that are not designated as hedging instruments to manage interest rate exposures. The Company uses interest rate swaps, "swaptions," and exchange-traded instruments to accomplish this objective.

Total Return Swaps

The Company uses total return swaps that are not designated as hedging instruments to manage equity indexed based exposures in employee benefit plans.

Accounting for Derivative Instruments and Hedging Activities

Cash Flow Hedges

For derivatives that are designated and qualify as cash flow hedging instruments, the gain or loss on the derivative is recorded in AOCL; it is reclassified to income in the same period or periods that the hedged transaction affects income. The unrealized amounts in AOCL fluctuate based on changes in the fair value of open contracts at the end of each reporting period. The Company anticipates volatility in AOCL and net income from its cash flow hedges. The amount of volatility varies with the level of derivative activities and market conditions during any period.

The portion of the mark-to-market effects of the foreign currency contracts is recorded in AOCL; it is reclassified to income in the same period or periods that the underlying item affects income, except for amounts excluded from the assessment of effectiveness that are recognized in earnings through an amortization approach.

Commodity swaps, futures and option contracts with maturities of not more than 60 months are utilized and designated as cash flow hedges of forecasted commodity purchases. The designated portion of the mark-to-market effect of the cash flow hedge instrument is recorded in AOCL; it is reclassified to income in the same period or periods that the underlying commodity purchase affects income.

Fair Value Hedges

For interest rate instruments that are designated and qualify as fair value hedges, the gain or loss on the derivative as well as the offsetting loss or gain on the hedge item attributable to the hedged risk are recognized in current period income and reflected as "Interest expense and amortization of debt discount" in the consolidated statements of income, except for amounts excluded from the assessment of effectiveness that are recognized in earnings through an amortization approach.

Net Foreign Investment Hedges

The Company designates derivatives that qualify as effective net foreign investment hedges, the results of which are presented in the effect of derivative instruments table. The Company also utilizes non-derivative instruments as net foreign investment hedges. The Company had outstanding foreign-currency denominated debt designated as a hedge of net foreign investment of \$2,466 million at December 31, 2024 (\$2,629 million at December 31, 2023).

The following tables provide the fair value and balance sheet classification of derivative instruments at December 31, 2024 and 2023:

Fair Value of Derivative Instruments	Dec 31, 2024			Dec 31, 2023		
In millions	Gross	Counterparty and Cash Collateral Netting ¹	Net ²	Gross	Counterparty and Cash Collateral Netting ¹	Net ²
Asset derivatives						
Derivatives designated as hedging instruments						
Interest rate contracts ³	\$ 20	\$ (20)	\$ —	\$ 73	\$ (73)	\$ —
Interest rate contracts ⁴	—	—	—	59	(56)	3
Foreign currency contracts ³	33	(15)	18	21	(5)	16
Foreign currency contracts ⁴	—	—	—	5	—	5
Commodity contracts ³	25	(14)	11	27	(21)	6
Commodity contracts ⁴	46	(36)	10	2	(1)	1
Total	\$ 124	\$ (85)	\$ 39	\$ 187	\$ (156)	\$ 31
Derivatives not designated as hedging instruments						
Interest rate contracts ³	\$ —	\$ —	\$ —	\$ 4	\$ (3)	\$ 1
Foreign currency contracts ³	74	(16)	58	33	(16)	17
Commodity contracts ³	16	(1)	15	33	(28)	5
Commodity contracts ⁴	4	(3)	1	—	—	—
Total	\$ 94	\$ (20)	\$ 74	\$ 70	\$ (47)	\$ 23
Total asset derivatives	\$ 218	\$ (105)	\$ 113	\$ 257	\$ (203)	\$ 54
Liability derivatives						
Derivatives designated as hedging instruments						
Interest rate contracts ⁵	\$ 46	\$ (20)	\$ 26	\$ 95	\$ (73)	\$ 22
Interest rate contracts ⁶	—	—	—	56	(56)	—
Foreign currency contracts ⁵	75	(15)	60	8	(5)	3
Foreign currency contracts ⁶	40	—	40	—	—	—
Commodity contracts ⁵	16	(14)	2	34	(22)	12
Commodity contracts ⁶	37	(36)	1	2	(1)	1
Total	\$ 214	\$ (85)	\$ 129	\$ 195	\$ (157)	\$ 38
Derivatives not designated as hedging instruments						
Interest rate contracts ⁵	\$ 1	\$ —	\$ 1	\$ 3	\$ (3)	\$ —
Foreign currency contracts ⁵	27	(16)	11	38	(16)	22
Commodity contracts ⁵	8	(1)	7	34	(28)	6
Commodity contracts ⁶	4	(3)	1	—	—	—
Total	\$ 40	\$ (20)	\$ 20	\$ 75	\$ (47)	\$ 28
Total liability derivatives	\$ 254	\$ (105)	\$ 149	\$ 270	\$ (204)	\$ 66

1. Counterparty and cash collateral amounts represent the estimated net settlement amount when applying netting and set-off rights included in master netting arrangements between the Company and its counterparties and the payable or receivable for cash collateral held or placed with the same counterparty.

2. Represents the net amounts included in the consolidated balance sheets.

3. Included in "Other current assets" in the consolidated balance sheets.

4. Included in "Deferred charges and other assets" in the consolidated balance sheets.

5. Included in "Accrued and other current liabilities" in the consolidated balance sheets.

6. Included in "Other noncurrent obligations" in the consolidated balance sheets.

Assets and liabilities related to forward contracts, interest rate swaps, currency swaps, options and other conditional or exchange contracts executed with the same counterparty under a master netting arrangement are netted. Collateral accounts are netted with corresponding assets or liabilities, when applicable. The Company posted cash collateral of \$16 million at December 31, 2024 (\$22 million at December 31, 2023). No cash collateral was posted by counterparties with the Company at December 31, 2024 and December 31, 2023.

The following table summarizes the gain (loss) of derivative instruments in the consolidated statements of income and comprehensive income for the years ended December 31, 2024, 2023 and 2022:

Effect of Derivative Instruments In millions	Gain (loss) recognized in OCI ¹			Gain (loss) recognized in income ²		
	2024	2023	2022	2024	2023	2022
Derivatives designated as hedging instruments:						
Fair value hedges:						
Interest rate contracts ^{3, 4}	\$ —	\$ —	\$ —	\$ (40)	\$ —	\$ —
Excluded components ^{3, 5}	6	(18)	—	—	—	—
Cash flow hedges:						
Interest rate contracts ³	8	5	239	(13)	(10)	(10)
Foreign currency contracts ⁶	(72)	20	5	6	2	13
Commodity contracts ⁶	28	(152)	166	—	(242)	310
Excluded components ^{5, 6}	(8)	(4)	—	(7)	—	—
Net foreign investment hedges:						
Foreign currency contracts	20	60	34	—	—	—
Excluded components ^{5, 7}	26	36	59	18	29	44
Total derivatives designated as hedging instruments	\$ 8	\$ (53)	\$ 503	\$ (36)	\$ (221)	\$ 357
Derivatives not designated as hedging instruments:						
Interest rate contracts ³	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (1)
Foreign currency contracts ⁷	—	—	—	183	(156)	(249)
Commodity contracts ⁶	—	—	—	12	1	48
Total return swap ⁶	—	—	—	44	14	—
Total derivatives not designated as hedging instruments	\$ —	\$ —	\$ —	\$ 239	\$ (141)	\$ (202)
Total derivatives	\$ 8	\$ (53)	\$ 503	\$ 203	\$ (362)	\$ 155

1. OCI is defined as other comprehensive income (loss).
2. Pretax amounts.
3. Included in "Interest expense and amortization of debt discount" in the consolidated statements of income.
4. Gain (loss) recognized in income of derivatives is offset by gain (loss) recognized in income of the hedged item.
5. The excluded components are related to the time value of the derivatives designated as hedges.
6. Included in "Cost of sales" in the consolidated statements of income.
7. Included in "Sundry income (expense) - net" in the consolidated statements of income.

The following table provides the net after-tax gain (loss) expected to be reclassified from AOCL to income within the next 12 months:

Expected Reclassifications from AOCL within the next 12 months	Dec 31, 2024
Cash flow hedges:	
Interest rate contracts	\$ (4)
Commodity contracts	9
Foreign currency contracts	6
Excluded components	(4)
Net foreign investment hedges:	
Excluded components	5

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FAIR VALUE MEASUREMENTS (Notes)

[Fair Value Disclosures \[Abstract\]](#)

[FAIR VALUE MEASUREMENTS](#)

12 Months Ended

Dec. 31, 2024

FAIR VALUE MEASUREMENTS

Fair Value Measurements on a Recurring Basis

The following table summarizes the bases used to measure certain assets and liabilities at fair value on a recurring basis:

Fair Value Measurements on a Recurring Basis		Dec 31, 2024				Dec 31, 2023			
In millions	Fair Value Level	Cost	Gain	Loss	Fair Value	Cost	Gain	Loss	Fair Value
Assets at fair value:									
Cash equivalents:									
Held-to-maturity securities ¹	Level 2	\$ 96	\$ —	\$ —	\$ 96	\$ 485	\$ —	\$ —	\$ 485
Money market funds	Level 2	1,164	—	—	1,164	663	—	—	663
Marketable securities ²	Level 2	453	—	(70)	383	1,361	—	(61)	1,300
Nonconsolidated affiliates ³	Level 3				—				7
Other investments:									
Debt securities: ⁴									
Government debt ⁵	Level 2	1,103	13	(123)	993	766	3	(107)	662
Corporate bonds	Level 1	18	—	(1)	17	24	—	(3)	21
Corporate bonds	Level 2	954	6	(88)	872	1,148	17	(99)	1,066
Corporate bonds	Level 3	200	—	(49)	151	200	—	(89)	111
Equity securities ^{4, 6}	Level 1	4	10	—	14	5	12	—	17
Derivatives relating to: ⁷									
Interest rates	Level 2	—	20	—	20	—	136	—	136
Foreign currency	Level 2	—	107	—	107	—	59	—	59
Commodities	Level 1	—	4	—	4	—	2	—	2
Commodities	Level 2	—	87	—	87	—	60	—	60
Total assets at fair value					\$ 3,908	\$ 4,589			
Liabilities at fair value:									
Long-term debt including debt due within one year ⁸	Level 2	\$ (16,208)	\$ 1,487	\$ (484)	\$ (15,205)	\$ (15,024)	\$ 1,089	\$ (747)	\$ (14,682)
Guarantee liability ⁹	Level 3				(155)				(178)
Derivatives relating to: ⁷									
Interest rates	Level 2	—	—	(47)	(47)	—	—	(154)	(154)
Foreign currency	Level 2	—	—	(142)	(142)	—	—	(46)	(46)
Commodities	Level 1	—	—	(1)	(1)	—	—	(2)	(2)
Commodities	Level 2	—	—	(64)	(64)	—	—	(68)	(68)
Total liabilities at fair value					\$ (15,614)	\$ (15,130)			

1. The Company's held-to-maturity securities primarily relate to treasury bills and time deposits and are included in "Cash and cash equivalents" in the consolidated balance sheets.
2. The Company's investments in marketable securities are included in "Other current assets" in the consolidated balance sheets.
3. Estimated asset for an investment in a limited liability company included in "Investment in nonconsolidated affiliates" in the consolidated balance sheets.
4. The Company's investments in debt securities, which are primarily available-for-sale, and equity securities are included in "Other investments" in the consolidated balance sheets.
5. U.S. Treasury obligations, U.S. agency obligations, U.S. agency mortgage-backed securities and other municipalities' obligations.
6. Equity securities with a readily determinable fair value.
7. See Note 21 for the classification of derivatives in the consolidated balance sheets.
8. Cost includes fair value hedge adjustment gains of \$9 million at December 31, 2024 and \$49 million at December 31, 2023 on \$5,129 million of debt at December 31, 2024 and \$4,479 million of debt at December 31, 2023.
9. Estimated liability for TDC's guarantee of Sadara's debt which is included in "Other noncurrent obligations" in the consolidated balance sheets. See Note 15 for additional information.

Cost approximates fair value for all other financial instruments.

For assets and liabilities classified as Level 1 measurements (measured using quoted prices in active markets), total fair value is either the price of the most recent trade at the time of the market close or the official close price, as defined by the exchange on which the asset is most actively traded on the last trading day of the period, multiplied by the number of units held without consideration of transaction costs.

For assets and liabilities classified as Level 2 measurements, where the security is frequently traded in less active markets, fair value is based on the closing price at the end of the period; where the security is less frequently traded, fair value is based on the price a dealer would pay for the security or similar securities, adjusted for any terms specific to that asset or liability, or by using observable market data points of similar, more liquid securities to imply the price. Market inputs are obtained from well-established and recognized vendors of market data and subjected to tolerance and quality checks.

For derivative assets and liabilities, standard industry models are used to calculate the fair value of the various financial instruments based on significant observable market inputs, such as foreign exchange rates, commodity prices, swap rates, interest rates and implied volatilities obtained from various market sources. Market inputs are obtained from well-established and recognized vendors of market data and subjected to tolerance/quality checks.

For all other assets and liabilities for which observable inputs are used, fair value is derived through the use of fair value models, such as a discounted cash flow model or other standard pricing models. See Note 21 for further information on the types of instruments used by the Company for risk management.

There were no transfers between Levels 1 and 2 in the years ended December 31, 2024 and 2023.

For assets classified as Level 3 measurements, fair value is based on significant unobservable inputs including assumptions where there is little, if any, market activity. The Level 3 asset value represents the fair value of an investment in a corporate bond, accounted for as a debt security. At December 31, 2023, the level 3 asset values also included an investment in a limited liability company, accounted for as an investment in nonconsolidated affiliates, and with no unfunded commitment.

The following table summarizes the changes in fair value measurements of the investment in a corporate bond using Level 3 inputs for the year ended December 31, 2024:

Fair Value Measurements Using Level 3 Inputs for Investment in Corporate Bond at Dec 31,	2024	2023
In millions		
Balance at Jan 1	\$ 111	\$ —
Recognition of asset ¹	—	200
Gain (Loss) included in AOCL ²	40	(89)
Balance at Dec 31	\$ 151	\$ 111

1. Included in "Other investments" in the consolidated balance sheets.
2. Included in "Accumulated other comprehensive loss" in the consolidated balance sheets.

For liabilities classified as Level 3 measurements, the fair value is based on significant unobservable inputs including assumptions where there is little, if any, market activity. The fair value of the Company's accrued liability related to the guarantee of Sadara's debt is in proportion to the Company's 35 percent ownership interest in Sadara. The estimated fair value of the guarantee was calculated using a "with" and "without" method. The fair value of the debt was calculated "with" the guarantee less the fair value of the debt "without" the guarantee. The "with" and "without" values were calculated using a discounted cash flow method based on contractual cash flows as well as projected prepayments made on the debt by Sadara. See Note 15 for further information on guarantees classified as Level 3 measurements. The following table summarizes the changes in fair value measurements using Level 3 inputs for the years ended December 31, 2024 and 2023:

Fair Value Measurements Using Level 3 Inputs for Accrued Liability of Sadara Guarantee at Dec 31,		
In millions	2024	2023
Balance at Jan 1	\$ (178)	\$ (199)
Gain included in earnings ¹	23	21
Balance at Dec 31	\$ (155)	\$ (178)

1. Included in "Equity in earnings (losses) of nonconsolidated affiliates" in the consolidated income statements.

For equity securities calculated at net asset value per share (or its equivalent), the Company had \$90 million in private equity and \$15 million in real estate at December 31, 2024 (\$86 million in private equity and \$18 million in real estate at December 31, 2023). There are no redemption restrictions and the unfunded commitments on these investments were \$81 million at December 31, 2024 (\$75 million at December 31, 2023).

Fair Value Measurements on a Nonrecurring Basis

The following table summarizes the bases used to measure certain assets at fair value on a nonrecurring basis in the consolidated balance sheets:

Basis of Fair Value Measurements on a Nonrecurring Basis at Dec 31		
In millions	(Level 3)	Total Losses
2024		
Assets at fair value:		
Long-lived assets and other assets	\$ 60	\$ 53
2023		
Assets at fair value:		
Long-lived assets and other assets	\$ 9	\$ 191

2024 Fair Value Measurements on a Nonrecurring Basis

As part of the 2023 Restructuring Program, the Company recorded impairment charges for asset write-downs and write-offs of \$8 million related to the shutdown of certain polyurethanes assets (Industrial Intermediates & Infrastructure), \$7 million related to the shutdown of certain silicones assets (Performance Materials & Coatings) and \$1 million related to Corporate, included in "Restructuring and asset related charges - net" in the consolidated statements of income.

In 2024, the Company recorded impairment charges of \$37 million related primarily to write-downs of certain manufacturing assets in the United States and Italy. The assets, classified as Level 3 measurements, were valued at \$60 million using unobservable inputs. The impairment charges were included in "Restructuring and asset related charges - net" in the consolidated statements of income and related to Packaging & Specialty Plastics.

2023 Fair Value Measurements on a Nonrecurring Basis

As part of the 2023 Restructuring Program, the Company has or will shut down a number of manufacturing facilities, corporate facilities and miscellaneous assets around the world. The assets associated with this plan were written down to zero. Impairments of leased, non-manufacturing facilities, which were classified as Level 3 measurements, resulted in a write-down of right-of-use assets to a fair value of \$9 million using unobservable inputs. The impairment charges related to the 2023 Restructuring Program, totaling \$191 million, were included in "Restructuring and asset related charges - net" in the consolidated statements of income and related to Packaging & Specialty Plastics (\$1 million), Industrial Intermediates & Infrastructure (\$50 million), Performance Materials & Coatings (\$49 million) and Corporate (\$91 million).

See Note 5 for additional information on the Company's restructuring activities.

The Company's fair value measurements on a nonrecurring basis were insignificant in 2022.

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VARIABLE INTEREST ENTITIES (Notes)

VARIABLE INTEREST ENTITIES [Abstract]

VARIABLE INTEREST ENTITIES

VARIABLE INTEREST ENTITIES

Consolidated Variable Interest Entities ("VIEs")

The Company holds a variable interest in the following joint ventures or entities for which it is the primary beneficiary:

Asia Pacific Joint Ventures

The Company has variable interests in two joint ventures that own and operate manufacturing and logistics facilities, which produce chemicals and provide services in Asia Pacific. The Company's variable interests in these joint ventures relate to arrangements between the joint ventures and the Company, involving the majority of the output on take-or-pay terms with pricing ensuring a guaranteed return to the joint ventures.

Ethylene Storage Joint Venture

The Company has variable interests in a joint venture that provides ethylene storage in Alberta, Canada. The Company's variable interests relate to arrangements involving a majority of the joint venture's storage capacity on take-or-pay terms with pricing ensuring a guaranteed return to the joint venture; and favorably priced leases provided to the joint venture. The Company provides the joint venture with operation and maintenance services and utilities.

Accounts Receivable Monetization

The Company holds a variable interest in an entity created to monetize accounts receivable of select European entities. The Company is the primary beneficiary of this entity as a result of holding subordinated notes while maintaining servicing responsibilities for the accounts receivable.

Assets and Liabilities of Consolidated VIEs

The Company's consolidated financial statements include the assets, liabilities and results of operations of VIEs for which the Company is the primary beneficiary. The other equity holders' interests are reflected in "Net income attributable to noncontrolling interests" in the consolidated statements of income and "Noncontrolling interests" in the consolidated balance sheets.

The following table summarizes the carrying amounts of these entities' assets and liabilities included in the Company's consolidated balance sheets at December 31, 2024 and 2023:

Assets and Liabilities of Consolidated VIEs at Dec 31		
In millions	2024	2023
Cash and cash equivalents	\$ 22	\$ 26
Other current assets	250	130
Net property	122	139
Other noncurrent assets	15	15
Total assets ¹	\$ 409	\$ 310
Current liabilities	\$ 24	\$ 26
Other noncurrent obligations	13	12
Total liabilities ²	\$ 37	\$ 38

1. Restricted assets totaled \$192 million and \$216 million at December 31, 2024 and 2023, respectively.

2. All liabilities were nonrecourse at December 31, 2024 and 2023.

Amounts presented in the consolidated balance sheets and the table above as restricted assets or nonrecourse obligations relating to consolidated VIEs at December 31, 2024 and 2023, are adjusted for intercompany eliminations.

Upon closing of the transaction discussed in Note 18, Dow InfraCo, LLC is expected to be disclosed as a consolidated VIE of the Company.

Nonconsolidated VIEs

The Company holds a variable interest in the following entities for which the Company is not the primary beneficiary:

Silicon Joint Ventures

The Company holds minority voting interests in certain joint ventures that produce silicon inputs for the Company. These joint ventures operate under supply agreements that sell inventory to the equity owners using pricing mechanisms that guarantee a return, therefore shielding the joint ventures from the obligation to absorb expected losses. As a result of the pricing mechanisms of these agreements, these entities are determined to be VIEs. The Company is not the primary beneficiary, as it does not hold the power to direct the activities that most significantly impact the economic performance of these entities; therefore, the entities are accounted for under the equity method of accounting. The Company's maximum exposure to loss as a result of its involvement with these variable interest entities is determined to be the carrying value of the investment in these entities. At December 31, 2024, the Company's investment in these joint ventures was \$143 million (\$134 million at December 31, 2023), classified as "Investment in nonconsolidated affiliates" in the consolidated balance sheets, representing the Company's maximum exposure to loss.

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RELATED PARTY TRANSACTIONS (Notes)

Related Party Transactions [Abstract]

RELATED PARTY TRANSACTIONS

RELATED PARTY TRANSACTIONS

TDCC has committed to fund Dow Inc.'s dividends paid to common stockholders and share repurchases, as approved by the Board from time to time, as well as certain governance expenses. Funding is accomplished through intercompany loans. TDCC's Board of Directors reviews and determines a dividend distribution to Dow Inc. to settle the intercompany loans. The following table summarizes cash dividends TDCC declared and paid to Dow Inc. for the years ended 2024, 2023 and 2022.

TDCC Dividends			
In millions	2024	2023	2022
Dividends declared ¹	\$ 2,578	\$ 2,510	\$ 4,375
Cash dividends paid	\$ 2,485	\$ 2,510	\$ 4,375

1. Dividends declared for the year ended December 31, 2024 included \$93 million of non-cash dividends.

At December 31, 2024 and 2023, TDCC's intercompany loan balance with Dow Inc. was insignificant.

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SEGMENTS AND GEOGRAPHIC REGIONS (Notes)

Segment Reporting [Abstract]

Segments and Geographic Regions [Text Block]

SEGMENTS AND GEOGRAPHIC REGIONS

Sales are attributed to geographic region based on customer location; long-lived assets are attributed to geographic region based on asset location.

12 Months Ended

Dec. 31, 2024

Geographic Region Information		United States	EMEA	Rest of World	Total
In millions					
2024					
Sales to external customers		\$ 15,304	\$ 13,958	\$ 13,702	\$ 42,964
Long-lived assets		\$ 15,216	\$ 2,726	\$ 4,062	\$ 22,004
2023					
Sales to external customers		\$ 15,328	\$ 14,537	\$ 14,757	\$ 44,622
Long-lived assets		\$ 15,012	\$ 2,681	\$ 3,373	\$ 21,066
2022					
Sales to external customers		\$ 19,336	\$ 19,631	\$ 17,935	\$ 56,902
Long-lived assets		\$ 14,638	\$ 2,578	\$ 3,226	\$ 20,442

Dow's measure of profit/loss for segment reporting purposes is Operating EBIT as this is the manner in which the chief executive officer, chief operating officer, chief financial officer, general counsel and corporate secretary, and senior vice president of corporate development, together the "executive committee" and chief operating decision maker ("CODM"), assesses performance and allocates resources. The CODM compares quarterly results to both the year-ago and sequential periods to assess performance and allocate resources to each segment. The Company defines Operating EBIT as earnings (i.e., "Income before income taxes") before interest, excluding the impact of significant items. Operating EBIT by segment includes all operating items relating to the businesses; items that principally apply to Dow as a whole are assigned to Corporate.

Segment Operating EBIT ¹		Pack. & Spec. Plastics	Ind. Intern. & Infrastr.	Perf. Materials & Coatings	Operating Segment Total
In millions					
2024					
Net sales		\$ 21,776	\$ 11,869	\$ 8,574	\$ 42,219
Cost of sales		18,540	11,215	7,479	37,234
SARD ²		977	518	690	2,185
Equity in earnings (losses) of nonconsolidated affiliates		81	(102)	11	(10)
Other segment income (expense) items ³		33	91	(98)	26
Segment Operating EBIT ⁴		\$ 2,373	\$ 125	\$ 318	\$ 2,816
2023					
Net sales		\$ 23,149	\$ 12,538	\$ 8,497	\$ 44,184
Cost of sales		19,563	11,654	7,548	38,765
SARD ²		964	574	690	2,228
Equity in earnings (losses) of nonconsolidated affiliates		130	(276)	20	(126)
Other segment income (expense) items ³		(52)	90	(60)	(22)
Segment Operating EBIT ⁴		\$ 2,700	\$ 124	\$ 219	\$ 3,043
2022					
Net sales		\$ 29,260	\$ 16,606	\$ 10,764	\$ 56,630
Cost of sales		24,564	14,572	8,636	47,772
SARD ²		950	594	743	2,287
Equity in earnings (losses) of nonconsolidated affiliates		359	(91)	10	278
Other segment income (expense) items ³		5	69	(67)	7
Segment Operating EBIT ⁴		\$ 4,110	\$ 1,418	\$ 1,328	\$ 6,856

1. Significant expense categories are presented on an operating basis, net of the impact of significant items.

2. SARD includes selling, general and administrative and research and development expenses.

3. Other segment items includes amortization of intangibles and sundry income (expense) - net.

4. Segment Operating EBIT for TDCC in 2024, 2023 and 2022, is substantially the same as that of Dow Inc. and therefore is not disclosed separately in the table above. A reconciliation of "Segment Operating EBIT" to "Income before income taxes" is provided in the following table.

Reconciliation of "Segment Operating EBIT" to "Income Before Income Taxes"		2024	2023	2022
In millions				
Segment Operating EBIT		\$ 2,816	\$ 3,043	\$ 6,856
+ Corporate Operating EBIT		(228)	(265)	(266)
+ Interest income		200	229	173
- Interest expense and amortization of debt discount		811	746	662
+ Significant items		(377)	(1,605)	(11)
Income before income taxes		\$ 1,600	\$ 656	\$ 6,090

Other Segment Information		Pack. & Spec. Plastics	Ind. Intern. & Infrastr.	Perf. Materials & Coatings	Operating Segment Total	Corp. ¹	Total
In millions							
2024							
Net sales		\$ 21,776	\$ 11,869	\$ 8,574	\$ 42,219	\$ 745	\$ 42,964
Depreciation and amortization		\$ 1,483	\$ 599	\$ 776	\$ 2,858	\$ 36	\$ 2,894
Capital expenditures		\$ 1,949	\$ 675	\$ 316	\$ 2,940	\$ —	\$ 2,940
Operating EBIT		\$ 2,373	\$ 125	\$ 318	\$ 2,816	\$ (228)	\$ 2,588
2023							
Net sales		\$ 23,149	\$ 12,538	\$ 8,497	\$ 44,184	\$ 438	\$ 44,622
Depreciation and amortization		\$ 1,285	\$ 524	\$ 778	\$ 2,587	\$ 24	\$ 2,611
Capital expenditures		\$ 1,457	\$ 477	\$ 422	\$ 2,356	\$ —	\$ 2,356
Operating EBIT		\$ 2,700	\$ 124	\$ 219	\$ 3,043	\$ (265)	\$ 2,778
2022							
Net sales		\$ 29,260	\$ 16,606	\$ 10,764	\$ 56,630	\$ 272	\$ 56,902
Depreciation and amortization		\$ 1,396	\$ 550	\$ 789	\$ 2,735	\$ 23	\$ 2,758
Capital expenditures		\$ 1,069	\$ 385	\$ 369	\$ 1,823	\$ —	\$ 1,823
Operating EBIT		\$ 4,110	\$ 1,418	\$ 1,328	\$ 6,856	\$ (266)	\$ 6,590

1. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. Net sales for Corporate are primarily related to insurance operations. Corporate expenses are primarily related to insurance operations, salaries and wages and non-business aligned environmental and legal costs.

Segment Asset Information		Pack. & Spec. Plastics	Ind. Intern. & Infrastr.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
2024							
Total assets		\$ 29,034	\$ 11,928	\$ 11,170	\$ 52,132	\$ 5,180	\$ 57,312
Investments in nonconsolidated affiliates ¹		\$ 711	\$ 367	\$ 146	\$ 1,224	\$ 42	\$ 1,266
2023							
Total assets		\$ 28,692	\$ 11,993	\$ 12,080	\$ 52,765	\$ 5,202	\$ 57,967
Investments in nonconsolidated affiliates ¹		\$ 705	\$ 384	\$ 136	\$ 1,225	\$ 42	\$ 1,267
2022							
Total assets		\$ 30,017	\$ 12,883	\$ 13,028	\$ 55,928	\$ 4,675	\$ 60,603
Investments in nonconsolidated affiliates ¹		\$ 846	\$ 454	\$ 115	\$ 1,415	\$ 174	\$ 1,589

1. See Note 11 for additional information regarding the Company's investments in nonconsolidated affiliates.

The following tables summarize the pretax impact of significant items by segment that are excluded from Operating EBIT:

Significant Items by Segment for 2024		Pack. & Spec. Plastics	Ind. Intern. & Infrastr.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
Restructuring, implementation and efficiency costs, and asset related charges - net		\$ (37)	\$ (8)	\$ 11	\$ (34)	\$ (281)	\$ (315)
Indemnification and other transaction related costs ²		—	—	—	—	(62)	(62)
Total		\$ (37)	\$ (8)	\$ 11	\$ (34)	\$ (343)	\$ (377)

1. Includes restructuring charges and implementation and efficiency costs associated with the Company's 2023 Restructuring Program. Also includes gains associated with a previously impaired equity investment and impairment charges related to the write-down of certain manufacturing assets. See Note 5 for additional information.

2. Includes charges associated with agreements entered into with DuPont and Corteva as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation. Also includes a charge related to an arbitration settlement agreement for historical product claims from a divested business. See Note 15 for additional information.

Significant Items by Segment for 2023		Pack. & Spec. Plastics	Ind. Intern. & Infrastr.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
Restructuring, implementation and efficiency costs, and asset related charges - net		\$ (1)	\$ (50)	\$ (67)	\$ (118)	\$ (623)	\$ (741)
Litigation related charges, awards and adjustments ²		106	(177)	—	(71)	—	(71)
Argentine peso devaluation ³		(52)	(16)	—	(68)	(109)	(177)
Pension settlement charges ⁴		—	—	—	—	(642)	(642)
Indemnification and other transaction related costs ⁵		—	—	—	—	26	26
Total		\$ 53	\$ (243)	\$ (67)	\$ (257)	\$ (1,348)	\$ (1,605)

1. Includes restructuring charges and implementation and efficiency costs associated with the Company's 2023 Restructuring Program, partially offset by a credit related to a prior restructuring program. Also includes certain gains and losses associated with previously impaired equity investments.

2. Includes a loss associated with legacy agricultural products groundwater contamination matters, partially offset by a gain associated with a legal matter with Nova Chemicals Corporation. See Note 15 for additional information.

3. Foreign currency losses and inventory valuation impacts related to the devaluation of the Argentine peso by the Argentina government in December 2023.

4. Non-cash settlement charges related to the purchase of nonparticipating group annuity contracts for certain Company pension plans in the United States and Canada. See Note 19 for additional information.

5. Primarily related to charges associated with agreements entered into with DuPont and Corteva as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation.

Significant Items by Segment for 2022		Pack. & Spec. Plastics	Ind. Intern. & Infrastr.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
Digitalization program costs ¹		\$ —	\$ —	\$ —	\$ —	\$ (230)	\$ (230)
Restructuring, implementation costs and asset related charges - net ²		—	—	—	—	(40)	(40)
Russia / Ukraine conflict charges ³		(8)	(73)	(6)	(87)	(31)	(118)
Loss on early extinguishment of debt ⁴		—	—	—	—	(8)	(8)
Litigation related charges, awards and adjustments ⁵		321	—	—	321	60	381
Indemnification and other transaction related costs ⁶		—	—	—	—	4	4
Total		\$ 313	\$ (73)	\$ (6)	\$ 234	\$ (245)	\$ (11)

1. Includes costs associated with implementing the Company's Digital Acceleration program.

2. Includes costs associated with implementing the Company's 2020 Restructuring Program.

3. Asset related charges due to the Russia and Ukraine conflict. See Note 5 for additional information.

4. The Company redeemed outstanding long-term debt resulting in a loss on early extinguishment. See Note 14 for additional information.

5. Includes a gain associated with a legal matter with Nova Chemicals Corporation and a gain related to an adjustment of the Dow Silicones breast implant liability. See Note 15 for additional information.

6. Primarily related to charges associated with agreements entered into with DuPont and Corteva as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation.

(In millions) For the years ended Dec 31,	2024	2023	2022
Accounts Receivable - Allowance for Doubtful Receivables			
Balance at beginning of year	\$ 81	\$ 110	\$ 54
Additions charged to expenses ¹	28	21	61
Deductions from reserves ²	(14)	(50)	(5)
Balance at end of year	\$ 95	\$ 81	\$ 110
Inventory - Obsolescence Reserve			
Balance at beginning of year	\$ 70	\$ 57	\$ 14
Additions charged to expenses	27	20	50
Deductions from reserves ³	(9)	(7)	(7)
Balance at end of year	\$ 88	\$ 70	\$ 57
Reserves for Other Investments and Noncurrent Receivables			
Balance at beginning of year	\$ 1,751	\$ 1,950	\$ 2,033
Additions charged to expenses ⁴	14	31	17
Deductions from reserves ⁵	(115)	(230)	(100)
Balance at end of year	\$ 1,650	\$ 1,751	\$ 1,950
Deferred Tax Assets - Valuation Allowance			
Balance at beginning of year	\$ 2,948	\$ 1,269	\$ 1,391
Additions charged to expenses ⁶	55	1,864	120
Deductions from reserves	(255)	(185)	(242)
Balance at end of year	\$ 2,748	\$ 2,948	\$ 1,269

1. Additions included a \$23 million reclassification from "Reserves for Other Investments and Noncurrent Receivables" in 2024.
2. Deductions included write-offs, recoveries, currency translation adjustments and other miscellaneous items, including a \$23 million reclassification to "Reserves for Other Investments and Noncurrent Receivables" in 2023.
3. Deductions included disposals and currency translation adjustments.
4. Additions included a \$23 million reclassification from "Accounts Receivable - Allowance for Doubtful Receivables" in 2023.
5. Deductions included a \$23 million reclassification to "Accounts Receivable - Allowance for Doubtful Receivables" in 2024, \$143 million related to the Company's investment in AgroFresh Solutions Inc., which was converted to cash, in 2023, and \$77 million in 2024, 2023 and 2022 related to the Company's investment in Sadara. See Note 11 to the Consolidated Financial Statements for additional information.
6. Additions in 2023 include increases in valuation allowances related to foreign tax assets that are expected to expire without being utilized.

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Insider Trading
Arrangements
3 Months Ended
Dec. 31, 2024

Trading Arrangements, by Individual

Rule 10b5-1 Arrangement Adopted	false
Non-Rule 10b5-1 Arrangement Adopted	false
Rule 10b5-1 Arrangement Terminated	false
Non-Rule 10b5-1 Arrangement Terminated	false

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Cybersecurity Risk
Management and
Strategy Disclosure

Cybersecurity Risk
Management,
Strategy, and
Governance [Line
Items]

Cybersecurity Risk
Management Processes
for Assessing,
Identifying, and
Managing Threats [Text
Block]

12 Months Ended

Dec. 31, 2024

Risk Management and Strategy

The Company has processes in place to identify, assess and monitor material risks from cybersecurity threats, which are part of the Company's overall enterprise risk management process and have been embedded in the Company's operating procedures, internal controls and information systems.

Dow's comprehensive cybersecurity and information security framework includes risk assessment and mitigation through a threat intelligence-driven approach, application controls, and enhanced security with ransomware defense. The framework leverages International Organization for Standardizations 27001/27002 standards for general information technology controls, International Society of Automation/International Electrotechnical Commission standards for industrial automation, the National Institute of Standards and Technology Cyber Security Framework ("NIST CSF") for measuring overall readiness to respond to cyber threats, and Sarbanes-Oxley for assessment of internal controls. In addition, the Company maintains business continuity and disaster recovery plans as well as a cybersecurity insurance policy.

Dow has comprehensive processes to manage cybersecurity risks when engaging with third-party service providers, including reviewing questionnaires and independent quantitative scores of the vendor's cyber hygiene, maintaining robust controls to address and mitigate significant risks that may arise, and performing ongoing assessments and reviews throughout the duration of the engagement.

Dow has established cybersecurity and information security awareness training programs. Formal training on topics relating to the Company's cybersecurity, data privacy and information security policies and procedures is mandatory at least annually for all employees, contractors and third parties with access to the Company's network. Training is administered and tracked through online learning modules. Training topics include how to escalate suspicious activities including phishing, viruses, spams, insider threats, suspect human behaviors or safety issues. Based on role and location, some employees receive additional in-depth training to provide more comprehensive knowledge on potential risks related to their individual job responsibilities. Training is supplemented through regular Company communications with frequent updates to educate on the latest adversary trends and social engineering techniques.

Additionally, Dow engages in cyber crisis response simulations to assess Dow's ability to adapt to information and operational technology threats. Improper or illegitimate use of the Company's information system resources or violation of the Company's information security policies and procedures is subject to disciplinary action. Dow's security posture is supported by a comprehensive defense-in-depth strategy that relies on layers of technology including Multi-Factor Authentication and principles of Zero Trust to ensure that access to information and communication is vetted and secure.

Dow also utilizes internal and external audits and assessments, vulnerability testing, governance processes over outsourced service providers, active risk management and benchmarking against peers in the industry to validate Dow's security posture. The Company also engages external firms to measure Dow's NIST CSF maturity level.

As of the date of this report, no risks from cybersecurity threats, including those resulting from any previous cybersecurity incidents, have materially affected, or are reasonably likely to materially affect, the Company, including its business strategy, results of operations or financial condition. Although the Company has mature processes in place to identify and mitigate potential risks from cybersecurity threats, such risks cannot be completely eliminated. More information on the risks of cybersecurity threats and potential impact to the Company can be found in Item 1A. Risk Factors.

Governance

Role of Management

Dow's Information Systems organization is led by Dow's Chief Information and Digital Officer, who reports to Dow's Chief Operating Officer, and is responsible for administration of the cybersecurity and information security framework and risk management, with oversight by the Audit Committee of the Board.

The Company's Chief Information and Digital Officer has formal education in information technology and more than 30 years of experience in information systems and technology, including as the vice president of Global Information Technology. Prior to joining Dow, the Chief Information and Digital Officer held a variety of leadership roles including vice president of Information Technology at Cargill, Incorporated. The Chief Information and Digital Officer receives regular updates on cybersecurity matters, results of mitigation efforts and cybersecurity incident response and remediation.

The Company's management responsible for developing and executing Dow's cybersecurity policies is comprised of individuals with either formal education and degrees in information technology or cybersecurity, or with experience working in information technology and cybersecurity, including relevant experience in security related industries. Additionally, leaders in the Company's information technology function receive periodic training and education on cybersecurity related topics. Certain leaders also obtain industry certifications, such as Certified Information Systems Security Professional or Certified Information Security Manager.

The Company's Cyber Security Operations Center ("CSOC") serves as the central point for all cybersecurity incidents and reporting, including incidents that directly target employees or Dow internal information systems and incidents originating from third parties. The CSOC provides end-to-end operations for purposes of monitoring, detecting, alerting and responding to cybersecurity incidents. The CSOC evaluates each incident in terms of its impact on the Company's operations, ability to conduct business with customers and suppliers, brand reputation and health, safety or the environment, and the speed and degree to which the incident has been contained. The CSOC is also responsible for activating the containment and resolution efforts and third-party service providers are engaged where appropriate to support the Company through the resolution of the incident. The CSOC escalates incidents with significant impact and pervasiveness to the Company's Corporate Crisis Management Team for further action. After initial identification, the CSOC monitors all cybersecurity incidents for changes in degree of impact or pervasiveness.

Role of the Board

Dow's Board recognizes the importance of cybersecurity in safeguarding the Company's sensitive data. The Board is responsible for overseeing overall risk management for the Company, including review and approval of the enterprise risk management approach and processes implemented by management to identify, assess, manage and mitigate risk, at least annually. While the full Board is accountable for cybersecurity and AI risk management, the Board has delegated responsibility for oversight of the Company's cybersecurity and information security framework and risk management to the Audit Committee of the Board. The Audit Committee receives information and updates at least quarterly and actively engages with senior leaders, including the Chief Information and Digital Officer and Chief Information Security Officer, with respect to the effectiveness of the Company's cybersecurity and information security framework, data privacy, and risk management. In addition, the Audit Committee receives reports summarizing threat detection and mitigation plans, audits of internal controls, training and certification, and other cyber priorities and initiatives, as well as timely updates from senior leaders on material incidents relating to information systems security, including cybersecurity incidents. The Audit Committee also reviews external firms' assessments of the Company's security posture and NIST CSF maturity level. Information made available to the Audit Committee is also made available to the full Board. The Audit Committee includes members with significant experience and/or expertise in technology or cybersecurity, including information systems.

Risk Management and Strategy

The Company has processes in place to identify, assess and monitor material risks from cybersecurity threats, which are part of the Company's overall enterprise risk management process and have been embedded in the Company's operating procedures, internal controls and information systems.

Dow's comprehensive cybersecurity and information security framework includes risk assessment and mitigation through a threat intelligence-driven approach, application controls, and enhanced security with ransomware defense. The framework leverages International Organization for Standardizations 27001/27002 standards for general information technology controls, International Society of Automation/International Electrotechnical Commission standards for industrial automation, the National Institute of Standards and Technology Cyber Security Framework ("NIST CSF") for measuring overall readiness to respond to cyber threats, and Sarbanes-Oxley for assessment of internal controls. In addition, the Company maintains business continuity and disaster recovery plans as well as a cybersecurity insurance policy.

Dow has comprehensive processes to manage cybersecurity risks when engaging with third-party service providers, including reviewing questionnaires and independent quantitative scores of the vendor's cyber hygiene, maintaining robust controls to address and mitigate significant risks that may arise, and performing ongoing assessments and reviews throughout the duration of the engagement.

Dow has established cybersecurity and information security awareness training programs. Formal training on topics relating to the Company's cybersecurity, data privacy and information security policies and

Cybersecurity Risk
Management Processes
Integrated [Text Block]

procedures is mandatory at least annually for all employees, contractors and third parties with access to the Company's network. Training is administered and tracked through online learning modules. Training topics include how to escalate suspicious activities including phishing, viruses, spam, insider threats, suspect human behaviors or safety issues. Based on role and location, some employees receive additional in-depth training to provide more comprehensive knowledge on potential risks related to their individual job responsibilities. Training is supplemented through regular Company communications with frequent updates to educate on the latest adversary trends and social engineering techniques.

Additionally, Dow engages in cyber crisis response simulations to assess Dow's ability to adapt to information and operational technology threats. Improper or illegitimate use of the Company's information system resources or violation of the Company's information security policies and procedures is subject to disciplinary action. Dow's security posture is supported by a comprehensive defense-in-depth strategy that relies on layers of technology including Multi-Factor Authentication and principles of Zero Trust to ensure that access to information and communication is vetted and secure.

Dow also utilizes internal and external audits and assessments, vulnerability testing, governance processes over outsourced service providers, active risk management and benchmarking against peers in the industry to validate Dow's security posture. The Company also engages external firms to measure Dow's NIST CSF maturity level.

As of the date of this report, no risks from cybersecurity threats, including those resulting from any previous cybersecurity incidents, have materially affected, or are reasonably likely to materially affect, the Company, including its business strategy, results of operations or financial condition. Although the Company has mature processes in place to identify and mitigate potential risks from cybersecurity threats, such risks cannot be completely eliminated. More information on the risks of cybersecurity threats and potential impact to the Company can be found in Item 1A. Risk Factors.

As of the date of this report, no risks from cybersecurity threats, including those resulting from any previous cybersecurity incidents, have materially affected, or are reasonably likely to materially affect, the Company, including its business strategy, results of operations or financial condition. Although the Company has mature processes in place to identify and mitigate potential risks from cybersecurity threats, such risks cannot be completely eliminated. More information on the risks of cybersecurity threats and potential impact to the Company can be found in Item 1A. Risk Factors.

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The Company's Chief Information and Digital Officer has formal education in information technology and more than 30 years of experience in information systems and technology, including as the vice president of Global Information Technology. Prior to joining Dow, the Chief Information and Digital Officer held a variety of leadership roles including vice president of Information Technology at Cargill, Incorporated. The Chief Information and Digital Officer receives regular updates on cybersecurity matters, results of mitigation efforts and cybersecurity incident response and remediation.

The Company's management responsible for developing and executing Dow's cybersecurity policies is comprised of individuals with either formal education and degrees in information technology or cybersecurity, or with experience working in information technology and cybersecurity, including relevant experience in security related industries. Additionally, leaders in the Company's information technology function receive periodic training and education on cybersecurity related topics. Certain leaders also obtain industry certifications, such as Certified Information Systems Security Professional or Certified Information Security Manager.

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**SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES (Policies)**

**Accounting Policies
[Abstract]**

**Principles of
Consolidation and Basis
of Presentation**

Principles of Consolidation and Basis of Presentation

The accompanying consolidated financial statements of Dow Inc. and TDCC were prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and include the assets, liabilities, revenues and expenses of all majority-owned subsidiaries over which Dow exercises control and, when applicable, entities for which Dow has a controlling financial interest or is the primary beneficiary. Intercompany transactions and balances are eliminated in consolidation. Investments in nonconsolidated affiliates (20-50 percent owned companies or less than 20 percent owned companies over which significant influence is exercised) are primarily accounted for using the equity method.

Dow Inc. owns all of the outstanding common shares of TDCC. As a result of the parent/subsidiary relationship between Dow Inc. and TDCC, and considering that the financial statements and disclosures of each company are substantially similar, the companies are filing a combined report for this Annual Report on Form 10-K. The information reflected in the report is equally applicable to both Dow Inc. and TDCC, except where otherwise noted. Transactions between TDCC and Dow Inc. are treated as related party transactions for TDCC. See Note 24 for additional information.

The Company conducts its worldwide operations through six global businesses which are organized into the following operating segments: Packaging & Specialty Plastics, Industrial Intermediates & Infrastructure and Performance Materials & Coatings. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. See Note 25 for additional information. Except as otherwise indicated by the context, the term "Union Carbide" means Union Carbide Corporation and the term "Dow Silicones" means Dow Silicones Corporation, both wholly owned subsidiaries of the Company.

Use of Estimates in Financial Statement Preparation

The preparation of financial statements in accordance with U.S. GAAP requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The Company's consolidated financial statements include amounts that are based on management's best estimates and judgments. Actual results could differ from those estimates.

Asbestos-Related Matters

Accruals for asbestos-related matters, including defense and processing costs, are recorded based on an analysis of claim and resolution activity, defense spending, and pending and future claims. These accruals are assessed at each balance sheet date to determine if the asbestos-related liability remains appropriate. Accruals for asbestos-related matters are included in the consolidated balance sheets in "Accrued and other current liabilities" and "Asbestos-related liabilities - noncurrent." See Note 15 for additional information.

Legal Costs

The Company expenses legal costs as incurred, with the exception of defense and processing costs associated with asbestos-related matters.

Foreign Currency Translation

The local currency has been primarily used as the functional currency throughout the world. Translation gains and losses of those operations that use local currency as the functional currency are included in the consolidated balance sheets in "Accumulated other comprehensive loss" ("AOCL"). For certain subsidiaries, the U.S. dollar is used as the functional currency. This occurs when the subsidiary operates in an economic environment where the products produced and sold are tied to U.S. dollar-denominated markets, or when the foreign subsidiary operates in a hyper-inflationary environment. Where the U.S. dollar is used as the functional currency, foreign currency translation gains and losses are reflected in income.

Environmental Matters

Accruals for environmental matters are recorded when it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated based on current law and existing technologies. These accruals are adjusted periodically as assessment and remediation efforts progress or as additional technical or legal information becomes available. Accruals for environmental liabilities are included in the consolidated balance sheets in "Accrued and other current liabilities" and "Other noncurrent obligations" at undiscounted amounts. Accruals for related insurance or other third-party recoveries for environmental liabilities are recorded when it is probable that a recovery will be realized and are included in the consolidated balance sheets in "Accounts and notes receivable - Other" or "Noncurrent receivables."

Environmental costs are capitalized if the costs extend the life of the property, increase its capacity and/or mitigate or prevent contamination from future operations. Environmental costs are also capitalized in recognition of legal asset retirement obligations resulting from the acquisition, construction and/or normal operation of a long-lived asset. Costs related to environmental contamination treatment and cleanup are charged to expense. Estimated future incremental operations, maintenance and management costs directly related to remediation are accrued when such costs are probable and reasonably estimable.

Cash and Cash Equivalents

Cash and cash equivalents include time deposits and investments with maturities of three months or less at the time of purchase.

Financial Instruments

The Company calculates the fair value of financial instruments using quoted market prices when available. When quoted market prices are not available for financial instruments, the Company uses standard pricing models with market-based inputs that take into account the present value of estimated future cash flows.

The Company utilizes derivatives to manage exposures to foreign currency exchange rates, commodity prices and interest rate risk. The fair values of all derivatives are recognized as assets or liabilities at the

**Cash and Cash
Equivalents**

**Financial Instruments
Accounting Policy**

balance sheet date.
Changes in the fair values of these instruments are reported in income or AOCL, depending on the use of the derivative and whether the Company has elected hedge accounting treatment.

Gains and losses on derivatives that are designated and qualify as cash flow hedging instruments are recorded in AOCL until the underlying transactions are recognized in income. Gains and losses on derivative and non-derivative instruments used as hedges of the Company's net investment in foreign operations are recorded in AOCL as part of the cumulative translation adjustment.

Gains and losses on derivatives designated and qualifying as fair value hedging instruments, as well as the offsetting losses and gains on the hedged items, are reported in income in the same accounting period. Derivatives not designated as hedging instruments are marked-to-market at the end of each accounting period with the results included in income.

[Accounts Receivable Programs](#)

Accounts Receivable Programs
The Company maintains accounts receivable securitization and discounting facilities with various financial institutions, which allow for the sale of eligible trade accounts receivable at any point in time. The securitized accounts receivable are isolated in wholly owned special purpose entities and support the securities issued by those entities. The Company derecognizes the eligible trade receivables upon sale and retains no interest in the sold trade receivables. The Company continues to service the trade receivables and remit payments received from customers to the financial institutions. Amounts collected from customers but not yet remitted to the applicable financial institution are included in "Accrued and other current liabilities" in the consolidated balance sheets. When previously sold trade receivables are repurchased, they are included in "Accounts and notes receivable - Other" in the consolidated balance sheets. See Note 13 for additional information.

[Inventories](#)

Inventories
Inventories are stated at the lower of cost or net realizable value. The method of determining cost for each subsidiary varies among last-in, first-out ("LIFO"); first-in, first-out ("FIFO"); and average cost, and is used consistently from year to year. See Note 9 for additional information.

[Property](#)

The Company routinely utilizes exchange, swap and tolling arrangements with other companies for raw materials and finished goods to increase sourcing options, shorten delivery times, and reduce freight and other transportation costs. These transactions are treated as non-monetary exchanges and are valued at cost.

Property
Land, buildings and equipment are carried at cost less accumulated depreciation or amortization. Property under finance lease agreements is carried at the present value of lease payments over the lease term less accumulated amortization. Depreciation is based on the estimated service lives of depreciable assets and is calculated using the straight-line method. Fully depreciated assets are retained in property and accumulated depreciation accounts until they are disposed. In the case of disposals, assets and related accumulated depreciation are removed from the accounts, and the net amounts, less proceeds from disposal, are included in income.

[Impairment and Disposal of Long-Lived Assets](#)

Impairment and Disposal of Long-Lived Assets
The Company evaluates long-lived assets (property, finite-lived intangible assets and lease right-of-use assets) for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. When undiscounted future cash flows are not expected to be sufficient to recover an asset's carrying amount, the asset is written down to its fair value based on bids received from third parties or a discounted cash flow analysis based on market participant assumptions.

Long-lived assets to be disposed of by sale, if material, are classified as held for sale and reported at the lower of carrying amount or fair value less cost to sell, and depreciation/amortization is ceased. Long-lived assets to be disposed of other than by sale are classified as held and used until they are disposed of and reported at the lower of carrying amount or fair value, and depreciation/amortization is recognized over the remaining useful life of the assets.

[Goodwill and Other Intangible Assets](#)

Goodwill and Other Intangible Assets
The Company records goodwill when the purchase price of a business combination exceeds the estimated fair value of net identified tangible and intangible assets acquired. Goodwill is tested for impairment at the reporting unit level annually in the fourth quarter, or more frequently when events or changes in circumstances indicate that the fair value of a reporting unit has more likely than not declined below its carrying value. When testing goodwill for impairment, the Company may first assess qualitative factors. If an initial qualitative assessment identifies that it is more likely than not that the fair value of a reporting unit is less than its carrying value, additional quantitative testing is performed. The Company may also elect to skip the qualitative testing and proceed directly to the quantitative testing. If the quantitative testing indicates that goodwill is impaired, an impairment charge is recognized based on the difference between the reporting unit's carrying value and its fair value. The Company primarily utilizes a discounted cash flow methodology to calculate the fair value of its reporting units.

Finite-lived intangible assets such as developed technology, customer-related assets, trademarks, tradenames and software, are amortized over their estimated useful lives, generally on a straight-line basis for periods ranging primarily from 3 to 20 years.

[Asset Retirement Obligations](#)

Asset Retirement Obligations
The Company records asset retirement obligations as incurred and reasonably estimable, including obligations for which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. The fair values of obligations are recorded as liabilities on a discounted basis and are accreted over time for the change in present value. Costs associated with the liabilities are capitalized and amortized over the estimated remaining useful life of the assets.

[Investments](#)

Investments
Investments in debt securities, primarily held by the Company's insurance operations, are classified as trading, available-for-sale or held-to-maturity. Investments classified as trading are reported at fair value with unrealized gains and losses related to mark-to-market adjustments included in income. Those classified as available-for-sale are reported at fair value with unrealized gains and losses recorded in AOCL. Those classified as held-to-maturity are recorded at amortized cost. The cost of investments sold is determined by FIFO or specific identification.

Investments in equity securities with a readily determinable fair value are reported at fair value with unrealized gains and losses related to mark-to-market adjustments included in income. Equity securities without a readily determinable fair value are accounted for at cost, adjusted for impairments and observable price changes in orderly transactions.

The Company routinely reviews its investments for declines in fair value below the cost basis. When events or changes in circumstances indicate the carrying value of an asset may not be recoverable, the security is written down, establishing a new cost basis.

[Leases](#)

Leases
The Company determines whether a contract contains a lease at contract inception. A contract contains a lease if there is an identified asset and the Company has the right to control the asset.

Operating lease right-of-use ("ROU") assets represent the Company's right to use an underlying asset for the lease term, and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Operating lease ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Company uses the incremental borrowing rate in determining the present value of lease payments, unless the implicit rate is readily determinable. If lease terms include options to extend or terminate the lease, the ROU asset and lease liability are measured based on the reasonably certain decision. Leases with a term of 12 months or less at the commencement date are not recognized on the balance sheet and are expensed as incurred.

The Company has lease agreements with lease and non-lease components, which are accounted for as a single lease component for nearly all classes of leased assets for which the Company is the lessee. Additionally, for certain equipment leases, the portfolio approach is applied to account for the operating lease ROU assets and lease liabilities. In the consolidated statements of income, lease expense for operating lease payments is recognized on a straight-line basis over the lease term. For finance leases, interest expense is recognized on the lease liability and the ROU asset is amortized over the lease term.

Some leasing arrangements require variable payments that are dependent upon usage or output, or may vary for other reasons, such as insurance or tax payments. Variable lease payments are recognized as incurred and are not presented as part of the ROU asset or lease liability. See Note 16 for additional information.

[Revenue](#)

Revenue
The Company recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to receive in exchange for those goods or services. To determine revenue recognition, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation. See Note 3 for additional information.

Revenue related to the Company's insurance operations includes third-party insurance premiums, which are earned over the terms of the related insurance policies and reinsurance contracts.

[Severance Costs](#)

Severance Costs
The Company routinely reviews its operations around the world in an effort to ensure competitiveness across its businesses and geographic regions. When the reviews result in a workforce reduction related to the shutdown of facilities or other optimization activities, severance benefits are provided to employees primarily under the Company's ongoing benefit arrangements. These severance costs are accrued once management commits to a plan of termination and it becomes probable that employees will be entitled to benefits at amounts that can be reasonably estimated.

[Government Assistance](#)

Government Assistance
The Company receives grants, subsidies and incentives (collectively "incentives") from governments in various jurisdictions in support of its operations and capital projects. The incentives are recorded when it is probable that the Company will comply with the terms and conditions attached to the incentives and that the incentives will be received. Incentives are recognized on a systematic basis over the periods in which the related cost or expenditures occur and are included in the Company's financial statements as reductions of "Cost of sales" or "Research and development expenses" in the Company's consolidated statements of income or as a reduction of "Property" in the consolidated balance sheets.

In 2024, the Company received \$272 million of government incentives (\$183 million in 2023 and \$260 million in 2022) primarily related to the cost of energy used in the Company's production processes. These incentives, from various governments, are typically based on level of energy consumption and are recorded as a reduction to "Cost of sales" in the consolidated statements of income and as "Accounts and notes receivable - Other" until received or as a reduction to "Accounts payable - Trade" in the consolidated balance sheets.

In 2024, the Company recognized \$56 million in government incentives (zero in 2023 and 2022) related to the construction of certain energy assets in the United States. These incentives are recorded as a reduction of "Property" in the consolidated balance sheets and will lower depreciation expense over the useful lives of the related energy assets through a reduction to "Cost of sales" in the consolidated statements of income.

Other forms of government assistance received by the Company in 2024, 2023 and 2022 were not material.

[Income Taxes](#)

Income Taxes
The Company accounts for income taxes using the asset and liability method. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying amounts and tax bases of assets and liabilities using enacted tax rates. The effect of a change in tax rates on deferred tax assets or liabilities is recognized in income in the period that includes the enactment date. The Company uses the portfolio approach for releasing income tax effects from AOCL.

The Company recognizes the financial statement effects of an uncertain income tax position when it is more likely than not, based on the technical merits, that the position will be sustained upon examination. The Company accrues for other tax contingencies when it is probable that a liability to a taxing authority has been incurred and the amount of the contingency can be reasonably estimated. The current portion of uncertain income tax positions is included in "Income taxes payable" and the long-term portion is included in "Other noncurrent obligations" in the consolidated balance sheets.

Provision is made for taxes on undistributed earnings of foreign subsidiaries and related companies to the extent that such earnings are not deemed to be permanently invested.

[Earnings per common share](#)

Earnings per Common Share
The calculation of earnings per common share is based on the weighted-average number of the Company's common shares outstanding for the applicable period. The calculation of diluted earnings per common share reflects the effect of all potential common shares that were outstanding during the respective periods, unless the effect of doing so is antidiutitive.

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REVENUE (Tables)

**12 Months Ended
Dec. 31, 2024**

[Revenue from Contract with Customer \[Abstract\]](#)

[Disaggregation of Revenue \[Table Text Block\]](#)

Disaggregation of Revenue
Dow disaggregates its revenue from contracts with customers by operating segment and business, as the Company believes it best depicts the nature, amount, timing and uncertainty of its revenue and cash flows. See details in the tables below:

Net Trade Sales by Segment and Business		2024	2023	2022
In millions				
Hydrocarbons & Energy	\$	5,759	\$ 6,566	\$ 9,414
Packaging and Specialty Plastics		16,017	16,583	19,846
Packaging & Specialty Plastics	\$	21,776	\$ 23,149	\$ 29,260
Industrial Solutions	\$	4,179	\$ 4,207	\$ 5,682
Polyurethanes & Construction Chemicals		7,675	8,316	10,907
Others		15	15	17
Industrial Intermediates & Infrastructure	\$	11,869	\$ 12,538	\$ 16,606
Coatings & Performance Monomers	\$	3,492	\$ 3,337	\$ 4,051
Consumer Solutions		5,082	5,160	6,713
Performance Materials & Coatings	\$	8,574	\$ 8,497	\$ 10,764
Corporate	\$	745	\$ 438	\$ 272
Total	\$	42,964	\$ 44,622	\$ 56,902

Net Trade Sales by Geographic Region		2024	2023	2022
In millions				
U.S. & Canada	\$	16,423	\$ 16,640	\$ 20,945
EMEA ¹		13,958	14,537	19,631
Asia Pacific		7,707	8,266	10,344
Latin America		4,876	5,179	5,982
Total	\$	42,964	\$ 44,622	\$ 56,902

1. Europe, Middle East, Africa and India.
The following table summarizes contract assets and liabilities at December 31, 2024 and 2023:

Contract Assets and Liabilities at Dec 31		Balance Sheet Classification		2024	2023
In millions					
Accounts and notes receivable - trade	Accounts and notes receivable - trade	\$	4,756	\$	4,718
Contract assets - current	Other current assets	\$	—	\$	13
Contract assets - noncurrent	Deferred charges and other assets	\$	2	\$	4
Contract liabilities - current ¹	Accrued and other current liabilities	\$	244	\$	195
Contract liabilities - noncurrent ²	Other noncurrent obligations	\$	1,480	\$	1,642

1. The increase from December 31, 2023 to December 31, 2024 was primarily due to the reclassification of deferred royalty payments from noncurrent to current, partially offset by recognition of deferred royalty payments.
2. The decrease from December 31, 2023 to December 31, 2024 was primarily due to recognition of revenue on long-term product supply agreements and the reclassification of deferred royalty payments from noncurrent to current, partially offset by deferred royalty payments.

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RESTRUCTURING,
GOODWILL
IMPAIRMENT AND
ASSET RELATED
CHARGES - NET
(Tables)

[2020 Restructuring Program \[Member\]](#)

[Restructuring Cost and Reserve \[Line Items\]](#)

[Schedule of Restructuring Reserve by Type of Cost \[Table Text Block\]](#)

12 Months Ended

Dec. 31, 2024

The following table summarizes the activities related to the 2023 Restructuring Program, including segment information:

2023 Restructuring Program		Severance and Related Benefit Costs	Asset Write-downs and Write-offs	Costs Associated with Exit and Disposal Activities	Total
In millions					
Packaging & Specialty Plastics	\$	—	\$ 1	\$ —	\$ 1
Industrial Intermediates & Infrastructure		—	50	—	50
Performance Materials & Coatings		—	49	—	49
Corporate		344	91	—	435
Total restructuring charges	\$	344	\$ 191	\$ —	\$ 535
Charges against the reserve		—	(191)	—	(191)
Cash payments		(222)	—	—	(222)
Reserve balance at Dec 31, 2023	\$	122	\$ —	\$ —	\$ 122
Packaging & Specialty Plastics	\$	—	\$ —	\$ —	\$ —
Industrial Intermediates & Infrastructure		—	8	—	8
Performance Materials & Coatings		—	7	—	7
Corporate		41	1	9	51
Total restructuring charges	\$	41	\$ 16	\$ 9	\$ 66
Charges against the reserve		—	(16)	(9)	(25)
Cash payments		(103)	—	—	(103)
Reserve balance at Dec 31, 2024	\$	60	\$ —	\$ —	\$ 60

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SUPPLEMENTARY
INFORMATION
(Tables)

[Supplementary Information \[Abstract\]](#)

[Sundry Income, Net](#)

12 Months Ended

Dec. 31, 2024

Dow Inc. Sundry Income (Expense) - Net		2024	2023	2022
In millions				
Non-operating pension and other postretirement benefit plan net (cost) credits ¹	\$	264	\$ (264)	\$ 358
Foreign exchange losses ²		(45)	(340)	(117)
Gain on sales of other assets and investments ³		60	80	78
Gain (loss) on early extinguishment of debt ⁴		5	5	(8)
Indemnification and other transaction related costs ⁵		13	26	4
Asset impairments and related costs ⁶		18	(18)	—
Gain related to Nova legal matter ⁷		—	106	321
Dow Silicones breast implant liability adjustment		—	—	60
Other - net		100	125	31
Total sundry income (expense) - net	\$	415	\$ (280)	\$ 727

1. The year ended December 31, 2023, includes pretax pension settlement charges of \$642 million related to the transfer of certain plan benefit obligations to insurance companies. See Note 19 for additional information about the Company's pension and other postretirement plans, including pension settlement charges.
2. Foreign exchange losses in 2024 relate primarily to exposures in the Argentine peso and Egyptian pound, while 2023 and 2022 relate primarily to exposures in the Argentine peso. In addition, 2023 includes a loss of \$109 million related to the devaluation of the Argentine peso by the Argentina government in December 2023.
3. The year ended December 31, 2024, includes a gain of \$25 million associated with a warehouse sale. The year ended December 31, 2023, includes gains associated with the sale of shares of a previously impaired equity method investment.
4. See Note 14 for additional information.
5. Primarily related to charges associated with agreements entered into with DuPont de Nemours, Inc. ("DuPont") and Corteva, Inc. ("Corteva") as part of the separation and distribution.
6. The year ended December 31, 2024 and 2023, includes certain obligations and subsequent reversals associated with a previously impaired equity method investment.
7. See Note 15 for additional information.

Other Investments

The Company has investments in company-owned life insurance policies ("COLI"), which are recorded at their cash surrender value as of each balance sheet date, as provided below:

Investments in Company-Owned Life Insurance		Dec 31, 2024	Dec 31, 2023
In millions			
Gross cash value	\$	558	\$ 623
Less: Existing drawdowns ¹		—	97
Investments in company-owned life insurance ²	\$	558	\$ 526

1. Classified as "Proceeds from sales and maturities of investments" in the consolidated statements of cash flows.
2. Classified as "Other investments" in the consolidated balance sheets.

The following table summarizes the activity of the SCF program for the years ended December 31, 2024 and 2023:

Supplier Finance Program Activity		2024	2023
In millions			
Confirmed obligations outstanding at Jan 1	\$	285	\$ 267
Invoices confirmed to financial intermediary		1,313	1,308
Confirmed invoices paid to financial intermediary		(1,307)	(1,290)
Confirmed obligations outstanding at Dec 31	\$	291	\$ 285

The following table shows cash paid for interest and income taxes for the years ended December 31, 2024, 2023 and 2022:

Supplemental Cash Flow Information		2024	2023	2022
In millions				
Cash paid during year for:				
Interest	\$	887	\$ 800	\$ 675
Income taxes	\$	827	\$ 735	\$ 793

[XML 74 R47.htm IDEA: XBRL DOCUMENT](#)

INCOME TAXES
(Tables)

[Income Tax Disclosure \[Abstract\]](#)

12 Months Ended

Dec. 31, 2024

Schedule of Income before Income Tax, Domestic and Foreign

Geographic Allocation of Income and Provision (Credit) for Income Taxes	2024	2023	2022
In millions			
Income (loss) before income taxes			
Domestic	\$ 492	\$ (602)	\$ 2,383
Foreign	1,108	1,258	3,707
Income before income taxes	\$ 1,600	\$ 656	\$ 6,090
Current tax expense (benefit)			
Federal	\$ (137)	\$ 249	\$ 434
State and local	12	18	82
Foreign	389	951	855
Total current tax expense	\$ 264	\$ 1,218	\$ 1,371
Deferred tax expense (benefit)			
Federal	\$ 218	\$ (445)	\$ 63
State and local	51	3	1
Foreign	(134)	(780)	15
Total deferred tax expense (benefit)	\$ 135	\$ (1,222)	\$ 79
Provision (credit) for income taxes	\$ 399	\$ (4)	\$ 1,450
Net income	\$ 1,201	\$ 660	\$ 4,640

Schedule of Effective Income Tax Rate Reconciliation

Reconciliation to U.S. Statutory Rate	2024	2023 ¹	2022 ¹
Statutory U.S. federal income tax rate	21.0 %	21.0 %	21.0 %
Equity earnings effect		4.2	(1.2)
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	4.6	8.3	(1.4)
U.S. tax effect of foreign earnings and dividends	3.9	(13.0)	1.2
Unrecognized tax benefits	(10.2)	33.1	1.3
Changes in valuation allowances	(4.4)	18.8	(2.8)
Federal tax accrual adjustment	(1.0)	(21.2)	0.6
State and local income taxes	5.4	3.0	2.8
Change in tax basis in foreign assets ²	8.3	(54.9)	—
Foreign permanent items	(5.7)	(1.1)	(0.6)
Other - net	3.0	1.2	2.9
Effective tax rate	24.9 %	(0.6)%	23.8 %

1. Certain prior year rates have been adjusted to conform with the current year presentation.
2. The 2023 impact primarily represents the initial recognition of tax basis in intangible assets in foreign jurisdictions and the related valuation allowance.

Schedule of Deferred Tax Assets and Liabilities

Deferred Tax Balances at Dec 31	2024		2023	
	Assets	Liabilities	Assets	Liabilities
In millions				
Property	\$ 178	\$ 2,550	\$ 404	\$ 2,663
Tax loss and credit carryforwards	1,732	—	1,754	—
Postretirement benefit obligations	949	187	983	196
Other accruals and reserves	1,881	572	1,923	521
Intangibles	1,972	261	2,090	331
Inventory	137	227	114	272
Investments	102	31	166	34
Other - net	586	96	733	115
Subtotal	\$ 7,537	\$ 3,924	\$ 8,167	\$ 4,132
Valuation allowances	(2,748)	—	(2,948)	—
Total	\$ 4,789	\$ 3,924	\$ 5,219	\$ 4,132

Summary of Operating Loss Carryforwards

Operating Loss and Tax Credit Carryforwards at Dec 31	2024	2023
	Assets	Assets
In millions		
Operating loss carryforwards		
Expire within 5 years	\$ 390	213
Expire after 5 years or indefinite expiration	567	727
Total operating loss carryforwards	\$ 957	940
Tax credit carryforwards		
Expire within 5 years	\$ 121	80
Expire after 5 years or indefinite expiration	244	317
Total tax credit carryforwards	\$ 365	397
Capital loss carryforwards		
Expire within 5 years	\$ 410	417
Total tax loss and tax credit carryforwards	\$ 1,732	1,754

Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block]

The following table provides a reconciliation of the Company's unrecognized tax benefits:

Total Gross Unrecognized Tax Benefits	2024	2023	2022
In millions			
Total unrecognized tax benefits at Jan 1	\$ 513	\$ 520	\$ 580
Decreases related to positions taken on items from prior years	(3)	(58)	(47)
Increases related to positions taken on items from prior years	—	89	53
Increases related to positions taken in the current year	47	77	46
Settlement of uncertain tax positions with tax authorities	(118)	(109)	(111)
Decreases due to expiration of statutes of limitations	(12)	(11)	—
Foreign exchange loss (gain)	(5)	5	(1)
Total unrecognized tax benefits at Dec 31	\$ 422	\$ 513	\$ 520
Total unrecognized tax benefits that, if recognized, would impact the effective tax rate	\$ 422	\$ 513	\$ 520
Total amount of interest and penalties expense (benefit) recognized in "Provision (credit) for income taxes"	\$ (234)	\$ 126	\$ (27)
Total accrual for interest and penalties recognized in the consolidated balance sheets	\$ 327	\$ 561	\$ 498

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EARNINGS PER SHARE (Tables)

12 Months Ended
Dec. 31, 2024

Earnings Per Share [Abstract]

Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]

The following tables provide earnings per share calculations of Dow Inc. for the years ended December 31, 2024, 2023 and 2022. In accordance with the accounting guidance for earnings per share, earnings per share of TDCC is not presented as this information is not required in financial statements of wholly owned subsidiaries.

Net Income for Earnings Per Share Calculations	2024	2023	2022
In millions			
Net income	\$ 1,201	\$ 660	\$ 4,640
Net income attributable to noncontrolling interests	85	71	58
Net income attributable to participating securities ¹	12	11	24
Net income attributable to common stockholders	\$ 1,104	\$ 578	\$ 4,558

1. Restricted stock units are considered participating securities due to the Company's practice of paying dividend equivalents on unvested shares.

Earnings Per Share - Basic and Diluted	2024	2023	2022
Dollars per share			
Earnings per common share - basic	\$ 1.57	\$ 0.82	\$ 6.32
Earnings per common share - diluted	\$ 1.57	\$ 0.82	\$ 6.28

Share Count Information	2024	2023	2022
Shares in millions			
Weighted-average common shares outstanding - basic	703.8	705.7	721.0
Plus dilutive effect of equity compensation plans	1.3	3.3	4.6
Weighted-average common shares outstanding - diluted	705.1	709.0	725.6
Stock options and restricted stock units excluded from EPS calculations ¹	10.8	9.6	7.6

1. These outstanding stock units were excluded from the calculation of diluted earnings per share because the effect of including them would have been antidilutive.

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INVENTORIES (Tables)

12 Months Ended
Dec. 31, 2024

Inventory Disclosure [Abstract]

Schedule of Inventory

The following table provides a breakdown of inventories:

Inventories at Dec 31	2024	2023
In millions		
Finished goods	\$3,773	\$3,413
Work in process	1,323	1,234
Raw materials	822	746
Supplies	1,039	992
Total	\$6,957	\$6,385
Adjustment of inventories to the LIFO basis	(413)	(309)
Total inventories	\$6,544	\$6,076

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PROPERTY (Tables)

12 Months Ended
Dec. 31, 2024

Property, Plant and Equipment [Abstract]

Schedule of property

The following table provides a breakdown of property:

Property at Dec 31	Estimated Useful Lives (Years)	2024	2023
In millions			
Land and land improvements	0-25	\$ 2,255	\$ 2,218
Buildings	5-50	5,145	5,216
Machinery and equipment	3-25	44,047	43,343
Other property	3-50	7,243	6,865
Construction in progress	—	3,431	2,561
Total property		\$62,121	\$60,203

In millions	2024	2023	2022
Depreciation expense	\$1,992	\$1,932	\$1,958
Capitalized interest	\$ 133	\$ 88	\$ 63

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NONCONSOLIDATED
AFFILIATES (Tables)

[Equity Method Investments and Joint Ventures \[Abstract\]](#)

[Nonconsolidated Affiliates - Investments and Dividends](#)

12 Months Ended
Dec. 31, 2024

The Company's investments in companies accounted for using the equity method ("nonconsolidated affiliates"), by classification in the consolidated balance sheets, and dividends received from nonconsolidated affiliates are shown in the following tables:

Investments in Nonconsolidated Affiliates at Dec 31	2024 ¹	2023 ¹
In millions		
Investment in nonconsolidated affiliates	\$ 1,266	\$ 1,267
Other noncurrent obligations	(568)	(229)
Net investment in nonconsolidated affiliates	\$ 698	\$ 1,038

1. The carrying amount of the Company's investments in nonconsolidated affiliates at December 31, 2024 and 2023, was \$55 million less than its share of the investees' net assets, exclusive of additional differences relating to Sadara and EQUATE Petrochemical Company K.S.C.c. ("EQUATE"), which are discussed separately in the disclosures that follow.

Dividends Received from Nonconsolidated Affiliates	2024	2023	2022
In millions			
Dividends from nonconsolidated affiliates ¹	\$ 342	\$ 268	\$ 964

1. Included in "Earnings of nonconsolidated affiliates less than dividends received" in the consolidated statements of cash flows.

Balances due to or due from nonconsolidated affiliates at December 31, 2024 and 2023, were as follows:

Balances Due To or Due From Nonconsolidated Affiliates at Dec 31	2024	2023
In millions		
Accounts and notes receivable - Other	\$ 300	\$ 189
Accounts payable - Other	\$ 748	\$ 823

The Company's principal nonconsolidated affiliates and its ownership interest (direct and indirect) for each at December 31, 2024, 2023 and 2022, are as follows:

Principal Nonconsolidated Affiliates at Dec 31	Country	Ownership Interest		
		2024	2023	2022
EQUATE Petrochemical Company K.S.C.C.	Kuwait	42.50 %	42.50 %	42.50 %
The Kuwait Olefins Company K.S.C.C.	Kuwait	42.50 %	42.50 %	42.50 %
The Kuwait Styrene Company K.S.C.C.	Kuwait	42.50 %	42.50 %	42.50 %
Map Ta Phut Olefins Company Limited ¹	Thailand	32.77 %	32.77 %	32.77 %
Sadara Chemical Company	Saudi Arabia	35.00 %	35.00 %	35.00 %
The SCGC-Dow Group:				
Siam Polyethylene Company Limited	Thailand	50.00 %	50.00 %	50.00 %
Siam Polystyrene Company Limited	Thailand	50.00 %	50.00 %	50.00 %
Siam Styrene Monomer Company Limited	Thailand	50.00 %	50.00 %	50.00 %
Siam Synthetic Latex Company Limited	Thailand	50.00 %	50.00 %	50.00 %

1. The Company's effective ownership of Map Ta Phut Olefins Company Limited ("Map Ta Phut") is 32.77 percent, of which the Company directly owns 20.27 percent and indirectly owns 12.50 percent through its equity interest in Siam Polyethylene Company Limited.

The Company's investment in and equity earnings from its principal nonconsolidated affiliates are as follows:

Investment in Principal Nonconsolidated Affiliates at Dec 31	2024	2023
In millions		
Investment in principal nonconsolidated affiliates	\$ 740	\$ 754
Other noncurrent obligations	(568)	(229)
Net investment in principal nonconsolidated affiliates	\$ 172	\$ 525

Equity in Earnings (Losses) of Principal Nonconsolidated Affiliates	2024	2023	2022
In millions			
Equity in earnings (losses) of principal nonconsolidated affiliates	\$ (57)	\$ (192)	\$ 192

The summarized financial information that follows represents the combined accounts (at 100 percent) of the principal nonconsolidated affiliates.

Summarized Balance Sheet Information at Dec 31	2024	2023
In millions		
Current assets	\$ 5,414	\$ 4,904
Noncurrent assets	20,695	21,832
Total assets	\$ 26,109	\$ 26,736
Current liabilities	\$ 3,842	\$ 3,490
Noncurrent liabilities	19,158	18,794
Total liabilities	\$ 23,000	\$ 22,284
Noncontrolling interests	\$ 136	\$ 157

Summarized Income Statement Information ¹	2024	2023	2022
In millions			
Sales	\$ 12,094	\$ 11,102	\$ 14,026
Gross profit	\$ 598	\$ 289	\$ 1,246
Income (loss), net of tax	\$ (748)	\$ (1,053)	\$ (91)

1. The results in this table include purchase and sale activity between certain principal nonconsolidated affiliates and the Company, as previously discussed in the "Transactions with Nonconsolidated Affiliates" section.

[XML 79 R52.htm IDEA: XBRL DOCUMENT](#)

GOODWILL AND
OTHER INTANGIBLE
ASSETS (Tables)

[Goodwill and Intangible Assets Disclosure \[Abstract\]](#)

[Schedule of goodwill](#)

12 Months Ended
Dec. 31, 2024

The following table shows changes in the carrying amounts of goodwill by reportable segment for the years ended December 31, 2024 and 2023:

Goodwill	Packaging & Specialty Plastics	Industrial Intermediates & Infrastructure	Performance Materials & Coatings	Total
In millions				
Balance at Jan 1, 2023	\$ 5,100	\$ 1,093	\$ 2,451	\$ 8,644
Foreign currency impact	3	1	(7)	(3)
Balance at Dec 31, 2023	\$ 5,103	\$ 1,094	\$ 2,444	\$ 8,641
Foreign currency impact	(6)	(2)	(89)	(97)
Purchase of Circulus Holdings, LLC	37	—	—	37
Sale of laminating adhesives business	(16)	—	—	(16)
Balance at Dec 31, 2024	\$ 5,118	\$ 1,092	\$ 2,355	\$ 8,565

The following table provides information regarding the Company's other intangible assets:

Other Intangible Assets at Dec 31	2024			2023		
	Gross Carrying Amount	Accum Amort	Net	Gross Carrying Amount	Accum Amort	Net
In millions						
Intangible assets:						
Developed technology	\$ 2,541	\$ (2,214)	\$ 327	\$ 2,634	\$ (2,181)	\$ 453
Software	1,354	(1,007)	347	1,352	(981)	371
Trademarks/tradenames	324	(318)	6	352	(346)	6
Customer-related	2,896	(1,855)	1,041	3,108	(1,866)	1,242
Total other intangible assets	\$ 7,115	\$ (5,394)	\$ 1,721	\$ 7,446	\$ (5,374)	\$ 2,072

The following table provides information regarding amortization expense related to intangible assets:

Amortization Expense	2024	2023	2022
In millions			
Other intangible assets, excluding software	\$ 310	\$ 324	\$ 336
Software, included in "Cost of sales"	\$ 67	\$ 70	\$ 80

[Balances Due To or Due From Nonconsolidated Affiliates](#)

[Equity Method Investment](#)

[Equity Method Investment Summarized Balance Sheet Information](#)

[Equity Method Investment Summarized Income Statement Information](#)

[Schedule of Intangible Assets and Goodwill](#)

[Finite-lived Intangible Assets Amortization Expense](#)

Schedule of estimated future amortization expense

Total estimated amortization expense for the next five fiscal years, including amounts expected to be capitalized, is as follows:

Estimated Amortization Expense for Next Five Years	
In millions	
2025	\$ 294
2026	\$ 222
2027	\$ 187
2028	\$ 166
2029	\$ 155

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Transfers and
Servicing (Tables)

Transfers and Servicing [Abstract]

Cash Flows related to Transfers of AR [Table Text Block]

12 Months Ended
Dec. 31, 2024

The following table provides a summary of cash flows related to the Programs and the Facilities for the years ended December 31, 2024, 2023 and 2022:

Cash Flows Related to Transfers of Accounts Receivable	2024	2023	2022
In millions			
Proceeds received from new transfers	\$ 1,533	\$ 203	\$ 391

The following table provides the balances related to the Programs and the Facilities at December 31, 2024 and 2023:

Balances Related to Transfers of Accounts Receivable at Dec 31	2024	2023
In millions		
Balance outstanding	\$ 287	\$ 170
Accounts receivable derecognized	\$ 278	\$ 152
Amounts recognized in the consolidated balance sheets:		
Accrued and other current liabilities ¹	\$ 9	\$ 18

1. Represents amounts collected from customers and not yet remitted by the Company.

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NOTES PAYABLE,
LONG-TERM DEBT
AND AVAILABLE
CREDIT FACILITIES
(Tables)

Debt Disclosure [Abstract]

Schedule of notes payable

12 Months Ended

Dec. 31, 2024

Notes Payable at Dec 31	2024	2023
In millions		
Notes payable to banks and other lenders	\$ 135	\$ 62
Year-end average interest rates	36.03 %	33.84 %

Long-Term Debt at Dec 31	2024 Average Rate	2024	2023 Average Rate	2023
In millions				
Promissory notes and debentures:				
Final maturity 2025	5.63 %	\$ 333	5.63 %	\$ 333
Final maturity 2028	4.80 %	600	4.80 %	600
Final maturity 2029	7.58 %	1,368	7.58 %	1,367
Final maturity 2030 and thereafter ¹	5.10 %	10,010	5.07 %	8,861
Other facilities:				
Foreign currency notes and loans, various rates and maturities	2.01 %	2,540	1.18 %	2,653
InterNotes®, varying maturities through 2053	4.31 %	661	4.12 %	595
Medium-term notes, maturity 2025	4.75 %	1	— %	—
Finance lease obligations ²		939		873
Unamortized debt discount and issuance costs		(244)		(258)
Long-term debt due within one year ³		(497)		(117)
Long-term debt		\$ 15,711		\$ 14,907

1. Cost includes net fair value hedge adjustment gains of \$9 million at December 31, 2024 (\$49 million at December 31, 2023). See Note 21 for additional information.
2. See Note 16 for additional information.
3. Presented net of current portion of unamortized debt issuance costs.

Maturities of Long-Term Debt for Next Five Years at Dec 31, 2024	
In millions	
2025	\$ 495
2026	\$ 140
2027	\$ 1,244
2028	\$ 697
2029	\$ 1,459

Schedule of maturities of long-term debt

Schedule of committed and available credit facilities

The following table summarizes the Company's credit facilities:

Committed and Available Credit Facilities at Dec 31, 2024				
In millions	Committed Credit	Credit Available	Maturity Date	Interest
Five Year Competitive Advance and Revolving Credit Facility	\$ 5,000	\$ 5,000	November 2028	Floating rate
Bilateral Revolving Credit Facility	100	100	March 2025	Floating rate
Bilateral Revolving Credit Facility	100	100	March 2025	Floating rate
Bilateral Revolving Credit Facility	200	200	September 2025	Floating rate
Bilateral Revolving Credit Facility	175	175	September 2025	Floating rate
Bilateral Revolving Credit Facility	300	300	November 2025	Floating rate
Bilateral Revolving Credit Facility	300	300	February 2026	Floating rate
Bilateral Revolving Credit Facility	100	100	March 2026	Floating rate
Bilateral Revolving Credit Facility	375	375	October 2026	Floating rate
Bilateral Revolving Credit Facility	150	150	November 2026	Floating rate
Bilateral Revolving Credit Facility	200	200	November 2026	Floating rate
Bilateral Revolving Credit Facility	250	250	March 2027	Floating rate
Bilateral Revolving Credit Facility	100	100	May 2027	Floating rate
Bilateral Revolving Credit Facility	350	350	June 2027	Floating rate
Bilateral Revolving Credit Facility	200	200	September 2027	Floating rate
Bilateral Revolving Credit Facility	100	100	October 2027	Floating rate
Bilateral Revolving Credit Facility	100	100	November 2027	Floating rate
Bilateral Revolving Credit Facility	300	300	May 2028	Floating rate
Total Committed and Available Credit Facilities	\$ 8,400	\$ 8,400		

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COMMITMENTS AND
CONTINGENCIES
(Tables)

Commitments and
Contingencies Disclosure
[Abstract]

Environmental Loss Contingency

12 Months Ended

Dec. 31, 2024

The following table summarizes the activity in the Company's accrued obligations for environmental matters for the years ended December 31, 2024 and 2023:

Accrued Obligations for Environmental Matters	2024	2023
In millions		
Balance at Jan 1	\$ 1,180	\$ 1,192
Accrual adjustment	216	211
Payments against reserve	(259)	(229)
Foreign currency impact	(24)	6
Balance at Dec 31	\$ 1,113	\$ 1,180

The following table provides a summary of the final expiration, maximum future payments and recorded liability reflected in the consolidated balance sheets for guarantees:

Guarantees	Dec 31, 2024			Dec 31, 2023		
In millions	Final Expiration	Maximum Future Payments ¹	Recorded Liability	Final Expiration	Maximum Future Payments ¹	Recorded Liability
Guarantees	2038	\$ 1,456	\$ 155	2038	\$ 1,385	\$ 196

1. In addition, TDCC has provided guarantees, in proportion to the Company's 35 percent ownership interest, of all future interest payments that will become due on Sadara's project financing debt during the grace period, which Dow's share is estimated to be \$158 million at December 31, 2024 (\$298 million at December 31, 2023). The Company does not expect to be required to perform under the guarantees.

The following table shows changes in the aggregate carrying amount of the Company's asset retirement obligations for the years ended December 31, 2024 and 2023:

Schedule of Change in Asset
Retirement Obligation

Asset Retirement Obligations		
In millions		
Balance at Jan 1	\$ 140	\$ 119
Additional accruals	45	26
Liabilities settled	(13)	(2)
Accretion expense	4	3
Revisions in estimated cash flows	3	1
Other	(5)	(7)
Balance at Dec 31	\$ 174	\$ 140

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LEASES (Tables)

[Lease, Cost \[Table Text Block\]](#)

[Schedule of Supplemental Cash Flow Information Related to Leases \[Table Text Block\]](#)

[Schedule of Lease Assets and Liabilities \[Table Text Block\]](#)

[Lease Terms and Discount Rates \[Table Text Block\]](#)

[Maturities of Lease Liabilities \[Table Text Block\]](#)

[Schedule of Guarantor Obligations](#)

[Residual Value Guarantees](#)

[Schedule of Guarantor Obligations](#)

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STOCKHOLDERS' EQUITY (Tables)

[Stockholders' Equity Note \[Abstract\]](#)

[Schedule of Common Stock and Treasury Stock Outstanding Roll Forward](#)

12 Months Ended
Dec. 31, 2024

The components of lease cost for operating and finance leases for the years ended December 31, 2024, 2023 and 2022, were as follows:

Lease Cost			
In millions			
Operating lease cost	\$ 433	\$ 426	\$ 397
Finance lease cost			
Amortization of right-of-use assets - finance	117	106	105
Interest on lease liabilities - finance	45	34	32
Total finance lease cost	162	140	137
Short-term lease cost	322	255	255
Variable lease cost	1,074	929	611
Sublease income	(10)	(9)	(10)
Total lease cost	\$ 1,981	\$ 1,741	\$ 1,390

The following table provides supplemental cash flow and other information related to leases:

Other Lease Information			
In millions			
Cash paid for amounts included in the measurement of lease liabilities:			
Operating cash flows for operating leases	\$ 436	\$ 424	\$ 393
Operating cash flows for finance leases	45	34	32
Financing cash flows for finance leases	132	127	114
Right-of-use assets obtained in exchange for lease obligations:			
Operating leases ¹	\$ 241	\$ 309	\$ 151
Finance leases ¹	\$ 218	\$ 234	\$ 62

1. In 2023, \$98 million of leased assets were reclassified from Operating leases to Finance leases due to an amendment that extended the term of the agreement.

The following table summarizes the lease-related assets and liabilities recorded in the consolidated balance sheets at December 31, 2024 and 2023:

Lease Position			
In millions			
Assets			
Operating lease assets	Operating lease right-of-use assets	\$ 1,268	\$ 1,320
Finance lease assets	Property	1,495	1,328
Finance lease amortization	Accumulated depreciation	(619)	(538)
Total lease assets		\$ 2,144	\$ 2,110
Liabilities			
Current			
Operating	Operating lease liabilities - current	\$ 318	\$ 329
Finance	Long-term debt due within one year	106	117
Noncurrent			
Operating	Operating lease liabilities - noncurrent	984	1,032
Finance	Long-Term Debt	833	756
Total lease liabilities		\$ 2,241	\$ 2,234

The weighted-average remaining lease term and discount rate for leases recorded in the consolidated balance sheets at December 31, 2024 and 2023 are provided below:

Lease Term and Discount Rate		
Weighted-average remaining lease term		
Operating leases	6.7 years	6.9 years
Finance leases	9.7 years	10.5 years
Weighted-average discount rate		
Operating leases	4.84 %	4.82 %
Finance leases	5.00 %	4.84 %

The following table provides the maturities of lease liabilities at December 31, 2024:

Maturities of Lease Liabilities		
In millions		
2025	\$ 365	\$ 147
2026	281	134
2027	230	145
2028	175	103
2029	109	97
2030 and thereafter	388	568
Total future undiscounted lease payments	\$ 1,548	\$ 1,194
Less: Imputed interest	246	255
Total present value of lease liabilities	\$ 1,302	\$ 939

The following table provides a summary of the final expiration, maximum future payments and recorded liability reflected in the consolidated balance sheets for guarantees:

Guarantees						
		Dec 31, 2024			Dec 31, 2023	
		Final Expiration	Maximum Future Payments ¹	Recorded Liability	Final Expiration	Maximum Future Payments ¹
In millions						
Guarantees		2038	\$ 1,456	\$ 155	2038	\$ 1,385
						\$ 196

1. In addition, TDCC has provided guarantees, in proportion to the Company's 35 percent ownership interest, of all future interest payments that will become due on Sadara's project financing debt during the grace period, which Dow's share is estimated to be \$158 million at December 31, 2024 (\$298 million at December 31, 2023). The Company does not expect to be required to perform under the guarantees.

Lease Guarantees						
		Dec 31, 2024			Dec 31, 2023	
		Final Expiration	Maximum Future Payments	Recorded Liability	Final Expiration	Maximum Future Payments
In millions						
Residual value guarantees		2034	\$ 313	\$ —	2031	\$ 295
						\$ —

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12 Months Ended
Dec. 31, 2024

The following table provides a reconciliation of Dow Inc. common stock activity for the years ended December 31, 2024, 2023 and 2022:

Shares of Dow Inc. Common Stock		
Balance at Jan 1, 2022	764,226,882	29,011,573
Issued ¹	7,451,643	(1,499,610)
Repurchased	—	39,286,642
Balance at Jan 1, 2023	771,678,525	66,798,605
Issued ¹	6,916,989	(2,347,747)
Repurchased	—	11,851,223
Balance at Jan 1, 2024	778,595,514	76,302,081
Issued ¹	5,876,425	(4,304,574)
Repurchased	—	8,861,638
Balance at Dec 31, 2024	784,471,939	80,859,145

1. Shares issued to employees and non-employee directors under the Company's equity compensation and defined contribution plans.

The changes in each component of AOCL for the years ended December 31, 2024, 2023 and 2022 were as follows:

[Comprehensive Income \(Loss\)](#)

Accumulated Other Comprehensive Loss			
In millions	2024	2023	2022
Unrealized Gains (Losses) on Investments			
Beginning balance	\$ (253)	\$ (253)	\$ 59
Unrealized gains (losses) on investments	39	(6)	(326)
Tax (expense) benefit	(17)	54	13
Net unrealized gains (losses) on investments	22	48	(313)
(Gains) losses reclassified from AOCL to net income ¹	(15)	(63)	—
Tax expense (benefit) ²	3	15	(1)
Net (gains) losses reclassified from AOCL to net income	(12)	(48)	1
Other comprehensive income (loss), net of tax	10	—	(312)
Ending balance	\$ (243)	\$ (253)	\$ (253)
Cumulative Translation Adjustment			
Beginning balance	\$ (1,891)	\$ (1,934)	\$ (1,355)
Gains (losses) on foreign currency translation	(150)	57	(557)
Tax (expense) benefit	(2)	—	24
Net gains (losses) on foreign currency translation	(152)	57	(533)
(Gains) losses reclassified from AOCL to net income ³	(20)	(14)	(46)
Other comprehensive income (loss), net of tax	(172)	43	(579)
Ending balance	\$ (2,063)	\$ (1,891)	\$ (1,934)
Pension and Other Postretirement Benefits			
Beginning balance	\$ (5,486)	\$ (4,877)	\$ (7,334)
Gains (losses) arising during the period	(371)	(1,454)	2,611
Tax (expense) benefit	77	349	(630)
Net gains (losses) arising during the period	(294)	(1,105)	1,981
Amortization of net loss and prior service credits reclassified from AOCL to net income ⁴	76	648	622
Tax expense (benefit) ²	(16)	(152)	(146)
Net loss and prior service credits reclassified from AOCL to net income	60	496	476
Other comprehensive income (loss), net of tax	(234)	(609)	2,457
Ending balance	\$ (5,720)	\$ (5,486)	\$ (4,877)
Derivative Instruments			
Beginning balance	\$ (51)	\$ (75)	\$ (347)
Gains (losses) on derivative instruments	(65)	(201)	638
Tax (expense) benefit	22	30	(87)
Net gains (losses) on derivative instruments	(43)	(171)	551
(Gains) losses reclassified from AOCL to net income ⁵	14	250	(313)
Tax expense (benefit) ²	(4)	(55)	34
Net (gains) losses reclassified from AOCL to net income	10	195	(279)
Other comprehensive income (loss), net of tax	(33)	24	272
Ending balance	\$ (84)	\$ (51)	\$ (75)
Total AOCL ending balance	\$ (8,110)	\$ (7,681)	\$ (7,139)

- Reclassified to "Net sales" and "Sundry income (expense) - net."
- Reclassified to "Provision (credit) for income taxes."
- Reclassified to "Sundry income (expense) - net."
- These AOCL components are included in the computation of net periodic benefit cost of the Company's defined benefit pension and other postretirement benefit plans. See Note 19 for additional information.
- Reclassified to "Cost of sales," "Sundry income (expense) - net" and "Interest expense and amortization of debt discount."

[XML 85 R58.htm IDEA: XBRL DOCUMENT](#)

NONCONTROLLING
INTERESTS
Noncontrolling
Interests (Tables)
[Noncontrolling Interest \[Abstract\]](#)
[Noncontrolling Interests](#)

12 Months Ended

Dec. 31, 2024

The following table summarizes the activity for equity attributable to noncontrolling interests for the years ended December 31, 2024, 2023 and 2022:

Noncontrolling Interests				
In millions		2024	2023	2022
Balance at Jan 1		\$ 501	\$ 529	\$ 574
Net income attributable to noncontrolling interests ¹		85	71	58
Distributions to noncontrolling interests ²		(69)	(81)	(76)
Cumulative translation adjustments		(20)	(19)	(28)
Other		(1)	1	1
Balance at Dec 31		\$ 496	\$ 501	\$ 529

- 2022 includes the portion of asset related charges attributable to noncontrolling interests related to a joint venture in Russia. See Note 5 for additional information.
- Distributions to noncontrolling interests are net of \$8 million in 2024 (\$8 million in 2023 and \$7 million in 2022) in dividends paid to a joint venture, which were reclassified to "Equity in earnings (losses) of nonconsolidated affiliates" in the consolidated statements of income.

[XML 86 R59.htm IDEA: XBRL DOCUMENT](#)

PENSION PLANS
AND OTHER
POSTRETIREMENT
BENEFITS (Tables)
[Defined Benefit Plan Disclosure \[Line Items\]](#)
[Changes in Projected Benefit Obligations, Fair Value of Plan Assets, and Funded Status of Plan](#)

12 Months Ended

Dec. 31, 2024

Summarized information on the Company's pension and other postretirement benefit plans is as follows:

Change in Projected Benefit Obligations, Plan Assets and Funded Status of All Significant Plans	Defined Benefit Pension Plans		Other Postretirement Benefit Plans	
In millions	2024	2023	2024	2023
<i>Change in projected benefit obligations:</i>				
Benefit obligations at beginning of year	\$ 22,467	\$ 22,861	\$ 914	\$ 893
Service cost	57	272	3	4
Interest cost	1,005	1,110	44	45
Plan participants' contributions	16	9	—	—
Actuarial changes in assumptions and experience	(877)	1,086	(56)	65
Benefits paid	(1,237)	(1,385)	(88)	(94)
Plan amendments	—	6	—	—
Other	8	6	—	—
Effect of foreign exchange rates	(360)	279	(5)	1
Settlements/curtailments/termination benefits ¹	(69)	(1,777)	—	—
Benefit obligations at end of year	\$ 21,010	\$ 22,467	\$ 812	\$ 914
<i>Change in plan assets:</i>				
Fair value of plan assets at beginning of year	\$ 19,634	\$ 21,231	\$ —	\$ —
Actual return on plan assets	9	1,228	—	—
Employer contributions	121	142	—	—
Plan participants' contributions	16	9	—	—
Benefits paid	(1,237)	(1,385)	—	—
Settlements ²	(34)	(1,777)	—	—
Other ³	(56)	(73)	—	—
Effect of foreign exchange rates	(284)	259	—	—
Fair value of plan assets at end of year	\$ 18,169	\$ 19,634	\$ —	\$ —
<i>Funded status:</i>				
U.S. plans with plan assets	\$ (1,360)	\$ (1,192)	\$ —	\$ —
Non-U.S. plans with plan assets	(888)	(1,017)	—	—
All other plans	(593)	(624)	(812)	(914)
Funded status at end of year	\$ (2,841)	\$ (2,833)	\$ (812)	\$ (914)
<i>Amounts recognized in the consolidated balance sheets at Dec 31:</i>				
Deferred charges and other assets	\$ 757	\$ 889	\$ —	\$ —
Accrued and other current liabilities	(73)	(67)	(77)	(86)
Pension and other postretirement benefits - noncurrent	(3,525)	(3,655)	(735)	(828)
Net amount recognized	\$ (2,841)	\$ (2,833)	\$ (812)	\$ (914)
<i>Pretax amounts recognized in accumulated other comprehensive loss at Dec 31:</i>				
Net loss (gain)	\$ 7,996	\$ 7,709	\$ (417)	\$ (402)
Prior service credit	(44)	(84)	—	—
Pretax balance in accumulated other comprehensive loss at end of year	\$ 7,952	\$ 7,625	\$ (417)	\$ (402)

- The 2024 impact primarily relates to the curtailment, special termination benefits and settlement of certain pension benefit obligations of a European plan resulting from the 2023 Restructuring Program, and the settlement and curtailment impacts of certain pension benefit obligations in Canada, China and Europe. The 2023 impact primarily relates to the transfer of certain pension benefit obligations in the United States and Canada through the purchase of or conversion to annuity contracts from insurance companies, triggering settlement accounting.
- The 2024 impact primarily relates to the settlement of certain pension benefit obligations of a European plan resulting from the 2023 Restructuring Program and settlement of certain pension benefit obligations in Canada. The 2023 impact primarily relates to the purchase of annuity contracts associated with the transfer of certain pension benefit obligations to insurance companies, triggering settlement accounting.
- The 2024 and 2023 impacts primarily relate to reversions of pension plan funds for a portion of the excess funding of one of its plans in Europe.

[Schedule of Net Benefit Costs](#)

Net Periodic Benefit Cost (Credit) for All Significant Plans for the Year Ended Dec 31						
In millions	Defined Benefit Pension Plans			Other Postretirement Benefit Plans		
	2024	2023	2022	2024	2023	2022
<i>Net Periodic Benefit Costs:</i>						
Service cost	\$ 57	\$ 272	\$ 392	\$ 3	\$ 4	\$ 6
Interest cost	1,005	1,110	680	44	45	26
Expected return on plan assets	(1,380)	(1,539)	(1,686)	—	—	—
Amortization of prior service credit	(14)	(26)	(21)	—	—	—
Amortization of unrecognized (gain) loss	141	89	658	(41)	(57)	(15)
Curtailment/settlement/other ¹	(10)	642	—	—	—	—
Net periodic benefit cost (credit)	\$ (201)	\$ 548	\$ 23	\$ 6	\$ (8)	\$ 17
<i>Changes in plan assets and benefit obligations recognized in other comprehensive (income) loss:</i>						
Net (gain) loss	\$ 444	\$ 1,395	\$ (2,231)	\$ (56)	\$ 64	\$ (317)
Prior service cost (credit)	—	6	(25)	—	—	—
Amortization of prior service credit	14	26	21	—	—	—
Amortization of unrecognized gain (loss)	(141)	(89)	(658)	41	57	15
Curtailment and settlement gain (loss) ¹	10	(642)	—	—	—	—
Total recognized in other comprehensive (income) loss	\$ 327	\$ 696	\$ (2,893)	\$ (15)	\$ 121	\$ (302)
Total recognized in net periodic benefit cost and other comprehensive (income) loss	\$ 126	\$ 1,244	\$ (2,870)	\$ (9)	\$ 113	\$ (285)

1. The 2024 impact primarily relates to the settlement of certain plan obligations of a European plan resulting from the 2023 Restructuring Program and curtailments and settlement of certain pension benefit obligations in Canada, China and Europe. The 2023 impact relates to the settlement of certain pension benefit obligations in the United States and Canada through the purchase of or conversion to annuity contracts from insurance companies.

The estimated future benefit payments, reflecting expected future service, as appropriate, are presented in the following table:

Estimated Future Benefit Payments at Dec 31, 2024		
In millions	Defined Benefit Pension Plans	Other Postretirement Benefit Plans
2025 ¹	\$ 1,943	\$ 79
2026	1,357	76
2027	1,372	75
2028	1,398	73
2029	1,404	71
2030-2034	7,032	313
Total	\$ 14,506	\$ 687

1. Includes benefit payments related to the planned termination of certain U.S. tax qualified pension plans.

The weighted-average assumptions used to determine pension plan obligations and net periodic benefit cost for all plans are summarized in the table below:

Weighted-Average Assumptions for All Pension Plans	Benefit Obligations at Dec 31		Net Periodic Benefit Cost for the Year Ended		
	2024	2023	2024	2023	2022
Discount rate	5.13 %	4.73 %	4.73 %	5.26 %	2.57 %
Interest crediting rate for applicable benefits	3.81 %	3.99 %	3.99 %	4.19 %	3.57 %
Rate of compensation increase	3.40 %	3.80 %	3.80 %	4.05 %	3.94 %
Expected return on plan assets			6.42 %	6.62 %	6.68 %

The weighted-average assumptions used to determine pension plan obligations and net periodic benefit cost for U.S. plans are summarized in the table below:

Weighted-Average Assumptions for U.S. Pension Plans	Benefit Obligations at Dec 31		Net Periodic Benefit Cost for the Year Ended		
	2024	2023	2024	2023	2022
Discount rate	5.74 %	5.30 %	5.30 %	5.76 %	3.04 %
Interest crediting rate for applicable benefits	3.54 %	4.50 %	4.50 %	4.50 %	4.50 %
Rate of compensation increase ¹		4.25 %	4.25 %	4.25 %	4.25 %
Expected return on plan assets			7.07 %	7.46 %	7.95 %

1. The rate of compensation increase assumption is not relevant for the U.S. Plans at December 31, 2024, due to the freezing of plan benefits.

Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets at Dec 31		
In millions	2024	2023
Accumulated benefit obligations	\$ 17,455	\$ 18,612
Fair value of plan assets	\$ 13,905	\$ 14,962

Pension Plans with Projected Benefit Obligations in Excess of Plan Assets at Dec 31		
In millions	2024	2023
Projected benefit obligations	\$ 17,502	\$ 18,783
Fair value of plan assets	\$ 13,905	\$ 15,060

The weighted-average target allocation for plan assets of the Company's pension plans is summarized as follows:

Target Allocation for Plan Assets at Dec 31, 2024	
Asset Category	Target Allocation
Equity securities	20 %
Fixed income securities	49
Alternative investments	26
Other investments	5
Total	100 %

The following table summarizes the bases used to measure the Company's pension plan assets at fair value for the years ended December 31, 2024 and 2023:

Basis of Fair Value Measurements	Dec 31, 2024				Dec 31, 2023			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
In millions								
Cash and cash equivalents	\$ 1,319	\$ 1,087	\$ 232	\$ —	\$ 1,050	\$ 987	\$ 63	\$ —
Equity securities:								
U.S. equity securities	\$ 1,474	\$ 1,466	\$ 7	\$ 1	\$ 1,443	\$ 1,431	\$ 11	\$ 1
Non - U.S. equity securities	1,620	1,488	127	5	1,720	1,584	132	4
Total equity securities	\$ 3,094	\$ 2,954	\$ 134	\$ 6	\$ 3,163	\$ 3,015	\$ 143	\$ 5
Fixed income securities:								
Debt - government-issued	\$ 3,805	\$ —	\$ 3,805	\$ —	\$ 4,665	\$ 47	\$ 4,618	\$ —
Debt - corporate-issued	3,189	308	2,881	—	4,277	584	3,692	1
Debt - asset-backed	42	—	42	—	43	—	43	—
Total fixed income securities	\$ 7,036	\$ 308	\$ 6,728	\$ —	\$ 8,985	\$ 631	\$ 8,353	\$ 1
Alternative investments:								
Private markets	\$ 1	\$ —	\$ —	\$ 1	\$ 1	\$ —	\$ —	\$ 1
Real estate	19	19	—	—	21	21	—	—
Derivatives - asset position	242	5	237	—	190	1	189	—
Derivatives - liability position	(423)	(5)	(418)	—	(223)	—	(223)	—
Total alternative investments	\$ (161)	\$ 19	\$ (181)	\$ 1	\$ (11)	\$ 22	\$ (34)	\$ 1
Other investments	\$ 1,180	\$ —	\$ 1,180	\$ —	\$ 609	\$ 3	\$ 606	\$ —
Subtotal	\$ 12,468	\$ 4,368	\$ 8,093	\$ 7	\$ 13,796	\$ 4,658	\$ 9,131	\$ 7
Investments measured at net asset value:								
Hedge funds	\$ 839				\$ 820			
Private markets	3,556				3,350			
Real estate	1,423				1,741			
Total investments measured at net asset value	\$ 5,818				\$ 5,911			
Items to reconcile to fair value of plan assets:								
Pension trust receivables ¹	\$ 81				\$ 42			
Pension trust payables ²	(198)				(115)			
Total	\$ 18,169				\$ 19,634			

1. Primarily receivables for investment securities sold.
2. Primarily payables for investment securities purchased.

[Schedule of Expected Benefit Payments](#)

[Pension Plan \[Member\]](#)
[Defined Benefit Plan Disclosure \[Line Items\]](#)
[Schedule of Assumptions Used](#)

[Schedule of Accumulated Benefit Obligations in Excess of Fair Value of Plan Assets](#)

[Schedule of Projected Benefit Obligations in Excess of Fair Value of Plan Assets](#)

[Schedule of Allocation of Plan Assets](#)

[Schedule of Defined Benefit Plans Disclosures](#)

[Schedule of Effect of Significant Unobservable Inputs, Changes in Plan Assets](#)

The following table summarizes the changes in the fair value of Level 3 pension plan assets for the years ended December 31, 2024 and 2023:

Fair Value Measurement of Level 3 Pension Plan Assets				
In millions	Equity Securities	Fixed Income Securities	Alternative Investments	Total
Balance at Jan 1, 2023	\$ 6	\$ 1	\$ 5	\$ 12
Actual return on assets:				
Relating to assets held at Dec 31, 2023	1	—	(4)	(3)
Purchases, sales and settlements, net	(2)	—	—	(2)
Balance at Dec 31, 2023	\$ 5	\$ 1	\$ 1	\$ 7
Actual return on assets:				
Relating to assets held at Dec 31, 2024	(1)	—	—	(1)
Purchases, sales and settlements, net	(1)	—	—	(1)
Transfers into Level 3, net	3	(1)	—	2
Balance at Dec 31, 2024	\$ 6	\$ —	\$ 1	\$ 7

[Other Postretirement Benefit Plans Defined Benefit Plan Disclosure \[Line Items\]](#)
[Schedule of Assumptions Used](#)

The weighted-average assumptions used to determine other postretirement benefit plan obligations and net periodic benefit cost for the U.S. plans are provided below:

Weighted-Average Assumptions for U.S. Other Postretirement Benefits Plans	Benefit Obligations at Dec 31		Net Periodic Benefit Cost for the Year Ended		
	2024	2023	2024	2023	2022
Discount rate	5.66 %	5.23 %	5.23 %	5.57 %	2.85 %
Health care cost trend rate assumed for next year	7.00 %	6.61 %	6.61 %	6.79 %	6.50 %
Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate)	5.00 %	5.00 %	5.00 %	5.00 %	5.00 %
Year that the rate reaches the ultimate health care cost trend rate	2033	2033	2033	2033	2028

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STOCK-BASED COMPENSATION (Tables)
[Share-based Compensation Arrangement by Share-based Payment Award \[Line Items\]](#)
[Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions](#)

**12 Months Ended
Dec. 31, 2024**

The weighted-average assumptions used to calculate total stock-based compensation are included in the following table:

Weighted-Average Assumptions	2024	2023	2022
Dividend yield	5.08 %	4.74 %	4.59 %
Expected volatility	29.70 %	30.30 %	30.20 %
Risk-free interest rate	4.24 %	3.83 %	2.00 %
Expected life of stock options granted during period (years)	6.00	6.00	6.25

[Employee Stock Option](#)
[Share-based Compensation Arrangement by Share-based Payment Award \[Line Items\]](#)
[Share-based Compensation, Stock Options, Activity](#)

The following table summarizes stock option activity for 2024:

Stock Options	2024	
	Shares	Exercise Price ¹
Shares in thousands		
Outstanding at Jan 1, 2024	13,303	\$ 56.79
Granted	1,308	\$ 55.17
Exercised	(1,171)	\$ 48.38
Forfeited/Expired	(70)	\$ 59.75
Outstanding at Dec 31, 2024	13,370	\$ 57.35
Remaining contractual life in years		4.55
Aggregate intrinsic value in millions	\$ —	
Exercisable at Dec 31, 2024	10,984	\$ 57.37
Remaining contractual life in years		3.70
Aggregate intrinsic value in millions	\$ —	

1. Weighted-average per share.

Additional Information about Stock Options	2024	2023	2022
In millions, except per share amounts			
Weighted-average fair value per share of options granted	\$ 10.94	\$ 12.13	\$ 11.08
Total compensation expense for stock option plans	\$ 13	\$ 13	\$ 13
Related tax benefit	\$ 3	\$ 3	\$ 3
Total amount of cash received from the exercise of options	\$ 53	\$ 77	\$ 109
Total intrinsic value of options exercised ¹	\$ 9	\$ 40	\$ 73
Related tax benefit	\$ 2	\$ 9	\$ 16

1. Difference between the market price at exercise and the price paid by the employee to exercise the options.

[Restricted Stock Units \(RSUs\) \[Member\]](#)
[Share-based Compensation Arrangement by Share-based Payment Award \[Line Items\]](#)
[Schedule of Nonvested Restricted Stock Units Activity](#)

The Company grants RSUs to certain employees and non-employee directors. The grants vest after a designated period of time, one to three years for employees and two years for non-employee directors. The following table shows changes in nonvested RSUs:

RSU Awards	2024	
	Shares	Grant Date Fair Value ¹
Shares in thousands		
Nonvested at Jan 1, 2024	3,858	\$ 57.87
Granted	2,104	\$ 55.14
Vested	(1,679)	\$ 56.86
Canceled	(158)	\$ 52.60
Nonvested at Dec 31, 2024	4,125	\$ 57.09

1. Weighted-average per share.

Additional Information about RSUs	2024	2023	2022
In millions, except per share amounts			
Weighted-average fair value per share of RSUs granted	\$ 55.14	\$ 58.39	\$ 58.60
Total fair value of RSUs vested ¹	\$ 86	\$ 117	\$ 102
Related tax benefit	\$ 19	\$ 26	\$ 23
Total compensation expense for RSU awards	\$ 110	\$ 103	\$ 99
Related tax benefit	\$ 24	\$ 23	\$ 22

1. Includes the fair value of shares vested in prior years and delivered in the reporting year.

[Performance Stock Units \(PSUs\) \[Member\]](#)
[Share-based Compensation Arrangement by Share-based Payment Award \[Line Items\]](#)
[Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value](#)

The following table shows the PSU awards granted:

PSU Awards		Target Shares Granted ¹	Grant Date Fair Value ²
Shares in thousands			
Year	Performance Period		
2024	Various ³	11	\$ 51.93
2024	Jan 1, 2024 - Dec 31, 2026	1,366	\$ 58.43
2023	Dec 18, 2023 - Dec 18, 2026 ³	13	\$ 54.25
2023	Jan 1, 2023 - Dec 31, 2025	1,233	\$ 64.04
2022	Jan 1, 2022 - Dec 31, 2024	1,157	\$ 65.83

1. At the end of the performance period, the actual number of shares issued can range from zero to 200 percent of target shares granted for the Jan 1 - Dec 31, 2024, 2023 and 2022 awards, and zero to 100 percent of target shares granted for the Dec 18, 2023 - Dec 18, 2026 and various 2024 awards.
2. Weighted-average per share.
3. PSU awards granted with a three-year performance period and vest based on completion of a Company initiative.

[Share-based Payment Arrangement, Performance Shares, Activity](#)

The following table shows changes in nonvested PSUs:

PSUs	2024	
	Shares	Grant Date Fair Value ¹
Shares in thousands		
Nonvested at Jan 1, 2024	3,425	\$ 63.76
Granted	1,377	\$ 58.38
Vested ²	(1,140)	\$ 55.42
Canceled	(43)	\$ 52.02
Nonvested at Dec 31, 2024	3,619	\$ 62.44

1. Weighted-average per share.
2. 1,140,477 granted shares were issued at 200 percent.

Additional Information about PSUs	2024	2023	2022
In millions, except share amounts			
Total fair value of PSUs vested and delivered ¹	\$ 127	\$ 77	\$ 51
Related tax benefit	\$ 28	\$ 17	\$ 11
Total compensation expense for PSU awards	\$ 9	\$ 67	\$ 70
Related tax benefit	\$ 2	\$ 15	\$ 16
Shares of PSUs settled in cash (in thousands) ²	398	369	162
Total cash paid to settle PSUs ³	\$ 44	\$ 21	\$ 10

1. Includes the fair value of shares vested in prior years and delivered at 200 percent in the reporting year.
2. PSU awards vested in prior years and delivered in the reporting year at 200 percent.
3. Cash paid to certain executive employees for PSU awards vested in prior periods and delivered in the reporting year, equal to the value of the stock award on the date of delivery

[Schedule of Additional Information About Performance Deferred Stock](#)

[Employee Stock Purchase Plan](#)

[Share-based Compensation Arrangement by Share-based Payment Award \[Line Items\]](#)

[Schedule of Share-based Compensation, Employee Stock Purchase Plan, Activity](#)

Additional Information about Employee Stock Purchase Plan	2024	2023	2022
In millions, except per share amounts			
Weighted-average fair value per share of purchase rights granted	\$ 11.71	\$ 11.75	\$ 14.28
Total compensation expense for ESPP	\$ 27	\$ 29	\$ 29
Related tax benefit	\$ 6	\$ 6	\$ 7
Total amount of cash received from the exercise of purchase rights	\$ 113	\$ 111	\$ 103
Total intrinsic value of purchase rights exercised ¹	\$ 20	\$ 20	\$ 18
Related tax benefit	\$ 4	\$ 4	\$ 4

1. Difference between the market price at exercise and the price paid by the employee to exercise the purchase rights

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FINANCIAL
INSTRUMENTS
(Tables)
[Investments, All Other Investments \[Abstract\]](#)
[Investing Results](#)

12 Months Ended

Dec. 31, 2024

The following table provides the investing results from available-for-sale securities for the years ended December 31, 2024, 2023 and 2022.

Investing Results	2024	2023	2022
In millions			
Proceeds from sales of available-for-sale securities	\$ 1,821	\$ 985	\$ 543
Gross realized gains	\$ 36	\$ 89	\$ 43
Gross realized losses	\$ 21	\$ 26	\$ 45

[Contractual Maturities of Debt Securities](#)

The following table summarizes the contractual maturities of the Company’s investments in debt securities:

Contractual Maturities of Debt Securities at Dec 31, 2024	Cost	Fair Value
In millions		
Within one year	\$ 88	\$ 78
One to five years	1,224	1,118
Six to ten years	426	405
After ten years	537	432
Total	\$ 2,275	\$ 2,033

[Schedule of Unrealized Loss on Investments](#)

The following table provides the fair value and gross unrealized losses of the Company’s investments in debt securities that were deemed to be temporarily impaired at December 31, 2024 and 2023, aggregated by investment category:

Temporarily Impaired Debt Securities at Dec 31	Less than 12 months		12 months or more		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
In millions						
2024						
Government debt ¹	\$ 388	\$ (18)	\$ 482	\$ (105)	\$ 870	\$ (123)
Corporate bonds	334	(55)	486	(83)	820	(138)
Total temporarily impaired debt securities	\$ 722	\$ (73)	\$ 968	\$ (188)	\$ 1,690	\$ (261)
2023						
Government debt ¹	\$ 37	\$ (2)	\$ 546	\$ (105)	\$ 583	\$ (107)
Corporate bonds	255	(98)	660	(93)	915	(191)
Total temporarily impaired debt securities	\$ 292	\$ (100)	\$ 1,206	\$ (198)	\$ 1,498	\$ (298)

1. U.S. Treasury obligations, U.S. agency obligations, U.S. agency mortgage-backed securities and other municipalities’ obligations.

Investments in Equity Securities	Dec 31, 2024	Dec 31, 2023
In millions		
Readily determinable fair value	\$ 14	\$ 17
Not readily determinable fair value	\$ 153	\$ 171

The notional amounts of the Company’s derivative instruments at December 31, 2024 and 2023, were as follows:

Notional Amounts ¹	Dec 31, 2024	Dec 31, 2023
In millions		
Derivatives designated as hedging instruments		
Interest rate contracts	\$ 1,870	\$ 3,000
Foreign currency contracts	\$ 3,144	\$ 2,316
Derivatives not designated as hedging instruments		
Interest rate contracts	\$ 14	\$ 59
Foreign currency contracts	\$ 9,244	\$ 5,824

1. Notional amounts represent the absolute value of open derivative positions at the end of the period. Multi-leg option positions are reflected at the maximum notional position at expiration.

The notional amounts of the Company’s commodity derivatives at December 31, 2024 and 2023, were as follows:

Commodity Notionals ¹	Dec 31, 2024	Dec 31, 2023	Notional Volume Unit
Derivatives designated as hedging instruments			
Hydrocarbon derivatives	3.2	3.7	million barrels of oil equivalent
Derivatives not designated as hedging instruments			
Hydrocarbon derivatives	1.1	1.4	million barrels of oil equivalent

1. Notional amounts represent the net volume of open derivative positions outstanding at the end of the period.

Maturity Dates of Derivatives Designated as Hedging Instruments	Year
Interest rate contracts	2025
Foreign currency contracts	2026
Commodity contracts	2028

The following tables provide the fair value and balance sheet classification of derivative instruments at December 31, 2024 and 2023:

[Schedule of Derivative Instruments](#)

[Schedule Fair Values of Derivative Instruments](#)

Derivative Instruments, Gain (Loss)

Fair Value of Derivative Instruments	Dec 31, 2024			Dec 31, 2023		
	Gross	Counterparty and Cash Collateral ¹ Netting	Net ²	Gross	Counterparty and Cash Collateral ¹ Netting	Net ²
In millions						
Asset derivatives						
Derivatives designated as hedging instruments						
Interest rate contracts ³	\$ 20	\$ (20)	\$ —	\$ 73	\$ (73)	\$ —
Interest rate contracts ⁴	—	—	—	59	(56)	3
Foreign currency contracts ³	33	(15)	18	21	(5)	16
Foreign currency contracts ⁴	—	—	—	5	—	5
Commodity contracts ³	25	(14)	11	27	(21)	6
Commodity contracts ⁴	46	(36)	10	2	(1)	1
Total	\$ 124	\$ (85)	\$ 39	\$ 187	\$ (156)	\$ 31
Derivatives not designated as hedging instruments						
Interest rate contracts ³	\$ —	\$ —	\$ —	\$ 4	\$ (3)	\$ 1
Foreign currency contracts ³	74	(16)	58	33	(16)	17
Commodity contracts ³	16	(1)	15	33	(28)	5
Commodity contracts ⁴	4	(3)	1	—	—	—
Total	\$ 94	\$ (20)	\$ 74	\$ 70	\$ (47)	\$ 23
Total asset derivatives	\$ 218	\$ (105)	\$ 113	\$ 257	\$ (203)	\$ 54
Liability derivatives						
Derivatives designated as hedging instruments						
Interest rate contracts ⁵	\$ 46	\$ (20)	\$ 26	\$ 95	\$ (73)	\$ 22
Interest rate contracts ⁶	—	—	—	56	(56)	—
Foreign currency contracts ⁵	75	(15)	60	8	(5)	3
Foreign currency contracts ⁶	40	—	40	—	—	—
Commodity contracts ⁵	16	(14)	2	34	(22)	12
Commodity contracts ⁶	37	(36)	1	2	(1)	1
Total	\$ 214	\$ (85)	\$ 129	\$ 195	\$ (157)	\$ 38
Derivatives not designated as hedging instruments						
Interest rate contracts ⁵	\$ 1	\$ —	\$ 1	\$ 3	\$ (3)	\$ —
Foreign currency contracts ⁵	27	(16)	11	38	(16)	22
Commodity contracts ⁵	8	(1)	7	34	(28)	6
Commodity contracts ⁶	4	(3)	1	—	—	—
Total	\$ 40	\$ (20)	\$ 20	\$ 75	\$ (47)	\$ 28
Total liability derivatives	\$ 254	\$ (105)	\$ 149	\$ 270	\$ (204)	\$ 66

1. Counterparty and cash collateral amounts represent the estimated net settlement amount when applying netting and set-off rights included in master netting arrangements between the Company and its counterparties and the payable or receivable for cash collateral held or placed with the same counterparty.
2. Represents the net amounts included in the consolidated balance sheets.
3. Included in "Other current assets" in the consolidated balance sheets.
4. Included in "Deferred charges and other assets" in the consolidated balance sheets.
5. Included in "Accrued and other current liabilities" in the consolidated balance sheets.
6. Included in "Other noncurrent obligations" in the consolidated balance sheets.
The following table summarizes the gain (loss) of derivative instruments in the consolidated statements of income and comprehensive income for the years ended December 31, 2024, 2023 and 2022:

Effect of Derivative Instruments	Gain (loss) recognized in OCI ¹			Gain (loss) recognized in income ²		
In millions	2024	2023	2022	2024	2023	2022
Derivatives designated as hedging instruments:						
Fair value hedges:						
Interest rate contracts ^{3, 4}	\$ —	\$ —	\$ —	\$ (40)	\$ —	\$ —
Excluded components ^{3, 5}	6	(18)	—	—	—	—
Cash flow hedges:						
Interest rate contracts ³	8	5	239	(13)	(10)	(10)
Foreign currency contracts ⁶	(72)	20	5	6	2	13
Commodity contracts ⁶	28	(152)	166	—	(242)	310
Excluded components ^{5, 6}	(8)	(4)	—	(7)	—	—
Net foreign investment hedges:						
Foreign currency contracts	20	60	34	—	—	—
Excluded components ^{5, 7}	26	36	59	18	29	44
Total derivatives designated as hedging instruments	\$ 8	\$ (53)	\$ 503	\$ (36)	\$ (221)	\$ 357
Derivatives not designated as hedging instruments:						
Interest rate contracts ³	\$ —	\$ —	\$ —	\$ —	\$ —	(1)
Foreign currency contracts ⁷	—	—	—	183	(156)	(249)
Commodity contracts ⁶	—	—	—	12	1	48
Total return swap ⁶	—	—	—	44	14	—
Total derivatives not designated as hedging instruments	\$ —	\$ —	\$ —	\$ 239	\$ (141)	\$ (202)
Total derivatives	\$ 8	\$ (53)	\$ 503	\$ 203	\$ (362)	\$ 155

1. OCI is defined as other comprehensive income (loss).
2. Pretax amounts.
3. Included in "Interest expense and amortization of debt discount" in the consolidated statements of income.
4. Gain (loss) recognized in income of derivatives is offset by gain (loss) recognized in income of the hedged item.
5. The excluded components are related to the time value of the derivatives designated as hedges.
6. Included in "Cost of sales" in the consolidated statements of income.
7. Included in "Sundry income (expense) - net" in the consolidated statements of income.

Schedule of Hedging Amounts in Accumulated Other Comprehensive Income (Loss) to be Recognized Over Next Fiscal Year [Table Text Block] The following table provides the net after-tax gain (loss) expected to be reclassified from AOCL to income within the next 12 months:

Expected Reclassifications from AOCL within the next 12 months	Dec 31, 2024
Cash flow hedges:	
Interest rate contracts	\$ (4)
Commodity contracts	\$ 9
Foreign currency contracts	\$ 6
Excluded components	\$ (4)
Net foreign investment hedges:	
Excluded components	\$ 5

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FAIR VALUE
MEASUREMENTS
(Tables)

Fair Value Disclosures [Abstract]

Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis

12 Months Ended
Dec. 31, 2024

The following table summarizes the bases used to measure certain assets and liabilities at fair value on a recurring basis:

Fair Value Measurements on a Recurring Basis	Fair Value Level	Dec 31, 2024				Dec 31, 2023			
		Cost	Gain	Loss	Fair Value	Cost	Gain	Loss	Fair Value
In millions									
Assets at fair value:									
Cash equivalents:									
Held-to-maturity securities ¹	Level 2	\$ 96	\$ —	\$ —	\$ 96	\$ 485	\$ —	\$ —	\$ 485
Money market funds	Level 2	1,164	—	—	1,164	663	—	—	663
Marketable securities ²	Level 2	453	—	(70)	383	1,361	—	(61)	1,300
Nonconsolidated affiliates ³	Level 3	—	—	—	—	—	—	—	7
Other investments:									
Debt securities: ⁴									
Government debt ⁵	Level 2	1,103	13	(123)	993	766	3	(107)	662
Corporate bonds	Level 1	18	—	(1)	17	24	—	(3)	21
Corporate bonds	Level 2	954	6	(88)	872	1,148	17	(99)	1,066
Corporate bonds	Level 3	200	—	(49)	151	200	—	(89)	111
Equity securities ^{4, 6}	Level 1	4	10	—	14	5	12	—	17
Derivatives relating to: ⁷									
Interest rates	Level 2	—	20	—	20	—	136	—	136
Foreign currency	Level 2	—	107	—	107	—	59	—	59
Commodities	Level 1	—	4	—	4	—	2	—	2
Commodities	Level 2	—	87	—	87	—	60	—	60
Total assets at fair value					\$ 3,908				\$ 4,589
Liabilities at fair value:									
Long-term debt including debt due within one year ⁸	Level 2	\$ (16,208)	\$ 1,487	\$ (484)	\$ (15,205)	\$ (15,024)	\$ 1,089	\$ (747)	\$ (14,682)
Guarantee liability ⁹	Level 3	—	—	—	(155)	—	—	—	(178)
Derivatives relating to: ⁷									
Interest rates	Level 2	—	—	(47)	(47)	—	—	(154)	(154)
Foreign currency	Level 2	—	—	(142)	(142)	—	—	(46)	(46)
Commodities	Level 1	—	—	(1)	(1)	—	—	(2)	(2)
Commodities	Level 2	—	—	(64)	(64)	—	—	(68)	(68)
Total liabilities at fair value					\$ (15,614)				\$ (15,130)

1. The Company's held-to-maturity securities primarily relate to treasury bills and time deposits and are included in "Cash and cash equivalents" in the consolidated balance sheets.
2. The Company's investments in marketable securities are included in "Other current assets" in the consolidated balance sheets.
3. Estimated asset for an investment in a limited liability company included in "Investment in nonconsolidated affiliates" in the consolidated balance sheets.
4. The Company's investments in debt securities, which are primarily available-for-sale, and equity securities are included in "Other investments" in the consolidated balance sheets.
5. U.S. Treasury obligations, U.S. agency obligations, U.S. agency mortgage-backed securities and other municipalities' obligations.
6. Equity securities with a readily determinable fair value.
7. See Note 21 for the classification of derivatives in the consolidated balance sheets.
8. Cost includes fair value hedge adjustment gains of \$9 million at December 31, 2024 and \$49 million at December 31, 2023 on \$5,129 million of debt at December 31, 2024 and \$4,479 million of debt at December 31, 2023.
9. Estimated liability for TDOC's guarantee of Sadara's debt which is included in "Other noncurrent obligations" in the consolidated balance sheets. See Note 15 for additional

[Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation](#)

information.
The following table summarizes the changes in fair value measurements of the investment in a corporate bond using Level 3 inputs for the year ended December 31, 2024:

Fair Value Measurements Using Level 3 Inputs for Investment in Corporate Bond at Dec 31,		
	2024	2023
In millions		
Balance at Jan 1	\$ 111	\$ —
Recognition of asset ¹	—	200
Gain (Loss) included in AOCL ²	40	(89)
Balance at Dec 31	\$ 151	\$ 111

1. Included in "Other investments" in the consolidated balance sheets.
2. Included in "Accumulated other comprehensive loss" in the consolidated balance sheets.

[Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation](#)

The following table summarizes the changes in fair value measurements using Level 3 inputs for the years ended December 31, 2024 and 2023:

Fair Value Measurements Using Level 3 Inputs for Accrued Liability of Sadara Guarantee at Dec 31,		
	2024	2023
In millions		
Balance at Jan 1	\$ (178)	\$ (199)
Gain included in earnings ¹	23	21
Balance at Dec 31	\$ (155)	\$ (178)

1. Included in "Equity in earnings (losses) of nonconsolidated affiliates" in the consolidated income statements.
The following table summarizes the bases used to measure certain assets at fair value on a nonrecurring basis in the consolidated balance sheets:

[Fair Value, Assets and Liabilities Measured on Nonrecurring Basis](#)

Basis of Fair Value Measurements on a Nonrecurring Basis at Dec 31		
	(Level 3)	Total Losses
In millions		
2024		
Assets at fair value:		
Long-lived assets and other assets	\$ 60	\$ 53
2023		
Assets at fair value:		
Long-lived assets and other assets	\$ 9	\$ 191

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VARIABLE INTEREST ENTITIES (Tables)

12 Months Ended Dec. 31, 2024

[Variable Interest Entity, Primary Beneficiary](#)
[Variable Interest Entity \[Line Items\]](#)
[Schedule of Variable Interest Entities](#)

The following table summarizes the carrying amounts of these entities' assets and liabilities included in the Company's consolidated balance sheets at December 31, 2024 and 2023:

Assets and Liabilities of Consolidated VIEs at Dec 31		
	2024	2023
In millions		
Cash and cash equivalents	\$ 22	\$ 26
Other current assets	250	130
Net property	122	139
Other noncurrent assets	15	15
Total assets ¹	\$ 409	\$ 310
Current liabilities	\$ 24	\$ 26
Other noncurrent obligations	13	12
Total liabilities ²	\$ 37	\$ 38

1. Restricted assets totaled \$192 million and \$216 million at December 31, 2024 and 2023, respectively.
2. All liabilities were nonrecourse at December 31, 2024 and 2023.

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RELATED PARTY TRANSACTIONS (Tables)

12 Months Ended Dec. 31, 2024

[Related Party Transactions \[Abstract\]](#)
[Dividends Declared](#)

The following table summarizes cash dividends TDCC declared and paid to Dow Inc. for the years ended 2024, 2023 and 2022.

TDCC Dividends			
In millions	2024	2023	2022
Dividends declared ¹	\$ 2,578	\$ 2,510	\$ 4,375
Cash dividends paid	\$ 2,485	\$ 2,510	\$ 4,375

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SEGMENTS AND GEOGRAPHIC REGIONS (Tables)

12 Months Ended Dec. 31, 2024

[Segment Reporting \[Abstract\]](#)
[Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas \[Table Text Block\]](#)

Sales are attributed to geographic region based on customer location; long-lived assets are attributed to geographic region based on asset location.

Geographic Region Information				
	United States	EMEA1	Rest of World	Total
In millions				
2024				
Sales to external customers	\$ 15,304	\$ 13,958	\$ 13,702	\$ 42,964
Long-lived assets	\$ 15,216	\$ 2,726	\$ 4,062	\$ 22,004
2023				
Sales to external customers	\$ 15,328	\$ 14,537	\$ 14,757	\$ 44,622
Long-lived assets	\$ 15,012	\$ 2,681	\$ 3,373	\$ 21,066
2022				
Sales to external customers	\$ 19,336	\$ 19,631	\$ 17,935	\$ 56,902
Long-lived assets	\$ 14,638	\$ 2,578	\$ 3,226	\$ 20,442

Segment Operating EBIT ¹				
	Pack. & Spec. Plastics	Ind. Intern. & Infrac.	Perf. Materials & Coatings	Operating Segment Total
In millions				
2024				
Net sales	\$ 21,776	\$ 11,869	\$ 8,574	\$ 42,219
Cost of sales	18,540	11,215	7,479	37,234
SARD ²	977	518	690	2,185
Equity in earnings (losses) of nonconsolidated affiliates	81	(102)	11	(10)
Other segment income (expense) items ³	33	91	(98)	26
Segment Operating EBIT ⁴	\$ 2,373	\$ 125	\$ 318	\$ 2,816
2023				
Net sales	\$ 23,149	\$ 12,538	\$ 8,497	\$ 44,184
Cost of sales	19,563	11,654	7,548	38,765
SARD ²	964	574	690	2,228
Equity in earnings (losses) of nonconsolidated affiliates	130	(276)	20	(126)
Other segment income (expense) items ³	(52)	90	(60)	(22)
Segment Operating EBIT ⁴	\$ 2,700	\$ 124	\$ 219	\$ 3,043
2022				
Net sales	\$ 29,260	\$ 16,606	\$ 10,764	\$ 56,630
Cost of sales	24,564	14,572	8,636	47,772
SARD ²	950	594	743	2,287
Equity in earnings (losses) of nonconsolidated affiliates	359	(91)	10	278
Other segment income (expense) items ³	5	69	(67)	7
Segment Operating EBIT ⁴	\$ 4,110	\$ 1,418	\$ 1,328	\$ 6,856

1. Significant expense categories are presented on an operating basis, net of the impact of significant items.
2. SARD includes selling, general and administrative and research and development expenses.
3. Other segment items includes amortization of intangibles and sundry income (expense) - net.
4. Segment Operating EBIT for TDCC in 2024, 2023 and 2022, is substantially the same as that of Dow Inc. and therefore is not disclosed separately in the table above. A reconciliation of "Segment Operating EBIT" to "Income before income taxes" is provided in the following table.

Reconciliation of "Segment Operating EBIT" to "Income Before Income Taxes"			
	2024	2023	2022
In millions			
Segment Operating EBIT	\$ 2,816	\$ 3,043	\$ 6,856
+ Corporate Operating EBIT	(228)	(265)	(266)
+ Interest income	200	229	173
- Interest expense and amortization of debt discount	811	746	662
+ Significant items	(377)	(1,605)	(11)
Income before income taxes	\$ 1,600	\$ 656	\$ 6,090

[Schedule of Other Segment Information](#)

Other Segment Information		Pack. & Spec. Plastics	Ind. Intern. & Infrast.	Perf. Materials & Coatings	Operating Segment Total	Corp. ¹	Total
In millions							
2024							
Net sales	\$	21,776	\$ 11,869	\$ 8,574	\$ 42,219	\$ 745	\$ 42,964
Depreciation and amortization	\$	1,483	\$ 599	\$ 776	\$ 2,858	\$ 36	\$ 2,894
Capital expenditures	\$	1,949	\$ 675	\$ 316	\$ 2,940	\$ —	\$ 2,940
Operating EBIT	\$	2,373	\$ 125	\$ 318	\$ 2,816	\$ (228)	\$ 2,588
2023							
Net sales	\$	23,149	\$ 12,538	\$ 8,497	\$ 44,184	\$ 438	\$ 44,622
Depreciation and amortization	\$	1,285	\$ 524	\$ 778	\$ 2,587	\$ 24	\$ 2,611
Capital expenditures	\$	1,457	\$ 477	\$ 422	\$ 2,356	\$ —	\$ 2,356
Operating EBIT	\$	2,700	\$ 124	\$ 219	\$ 3,043	\$ (265)	\$ 2,778
2022							
Net sales	\$	29,260	\$ 16,606	\$ 10,764	\$ 56,630	\$ 272	\$ 56,902
Depreciation and amortization	\$	1,396	\$ 550	\$ 789	\$ 2,735	\$ 23	\$ 2,758
Capital expenditures	\$	1,069	\$ 385	\$ 369	\$ 1,823	\$ —	\$ 1,823
Operating EBIT	\$	4,110	\$ 1,418	\$ 1,328	\$ 6,856	\$ (266)	\$ 6,590

1. Corporate contains the reconciliation between the totals for the operating segments and the Company's totals. Net sales for Corporate are primarily related to insurance operations. Corporate expenses are primarily related to insurance operations, salaries and wages and non-business aligned environmental and legal costs.

Segment Asset Information

Segment Asset Information		Pack. & Spec. Plastics	Ind. Intern. & Infrast.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
2024							
Total assets	\$	29,034	\$ 11,928	\$ 11,170	\$ 52,132	\$ 5,180	\$ 57,312
Investments in nonconsolidated affiliates ¹	\$	711	\$ 367	\$ 146	\$ 1,224	\$ 42	\$ 1,266
2023							
Total assets	\$	28,692	\$ 11,993	\$ 12,080	\$ 52,765	\$ 5,202	\$ 57,967
Investments in nonconsolidated affiliates ¹	\$	705	\$ 384	\$ 136	\$ 1,225	\$ 42	\$ 1,267
2022							
Total assets	\$	30,017	\$ 12,883	\$ 13,028	\$ 55,928	\$ 4,675	\$ 60,603
Investments in nonconsolidated affiliates ¹	\$	846	\$ 454	\$ 115	\$ 1,415	\$ 174	\$ 1,589

1. See Note 11 for additional information regarding the Company's investments in nonconsolidated affiliates.

The following tables summarize the pretax impact of significant items by segment that are excluded from Operating EBIT:

Significant Items by Segment for 2024		Pack. & Spec. Plastics	Ind. Intern. & Infrast.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
Restructuring, implementation and efficiency costs, and asset related charges - net ¹	\$	(37)	\$ (8)	\$ 11	\$ (34)	\$ (281)	\$ (315)
Indemnification and other transaction related costs ²	\$	—	\$ —	\$ —	\$ —	\$ (62)	\$ (62)
Total	\$	(37)	\$ (8)	\$ 11	\$ (34)	\$ (343)	\$ (377)

1. Includes restructuring charges and implementation and efficiency costs associated with the Company's 2023 Restructuring Program. Also includes gains associated with a previously impaired equity investment and impairment charges related to the write-down of certain manufacturing assets. See Note 5 for additional information.
2. Includes charges associated with agreements entered into with DuPont and Corveva as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation. Also includes a charge related to an arbitration settlement agreement for historical product claims from a divested business. See Note 15 for additional information.

Significant Items by Segment for 2023		Pack. & Spec. Plastics	Ind. Intern. & Infrast.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
Restructuring, implementation and efficiency costs, and asset related charges - net ¹	\$	(1)	\$ (50)	\$ (67)	\$ (118)	\$ (623)	\$ (741)
Litigation related charges, awards and adjustments ²	\$	106	\$ (177)	\$ —	\$ (71)	\$ —	\$ (71)
Argentine peso devaluation ³	\$	(52)	\$ (16)	\$ —	\$ (68)	\$ (109)	\$ (177)
Pension settlement charges ⁴	\$	—	\$ —	\$ —	\$ —	\$ (642)	\$ (642)
Indemnification and other transaction related costs ⁵	\$	—	\$ —	\$ —	\$ —	\$ 26	\$ 26
Total	\$	53	\$ (243)	\$ (67)	\$ (257)	\$ (1,348)	\$ (1,605)

1. Includes restructuring charges and implementation and efficiency costs associated with the Company's 2023 Restructuring Program, partially offset by a credit related to a prior restructuring program. Also includes certain gains and losses associated with previously impaired equity investments.
2. Includes a loss associated with legacy agricultural products groundwater contamination matters, partially offset by a gain associated with a legal matter with Nova Chemicals Corporation. See Note 15 for additional information.
3. Foreign currency losses and inventory valuation impacts related to the devaluation of the Argentine peso by the Argentina government in December 2023.
4. Non-cash settlement charges related to the purchase of nonparticipating group annuity contracts for certain Company pension plans in the United States and Canada. See Note 19 for additional information.
5. Primarily related to charges associated with agreements entered into with DuPont and Corveva as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation.

Significant Items by Segment for 2022		Pack. & Spec. Plastics	Ind. Intern. & Infrast.	Perf. Materials & Coatings	Operating Segment Total	Corp.	Total
In millions							
Digitalization program costs ¹	\$	—	\$ —	\$ —	\$ —	\$ (230)	\$ (230)
Restructuring, implementation costs and asset related charges - net ²	\$	—	\$ —	\$ —	\$ —	\$ (40)	\$ (40)
Russia / Ukraine conflict charges ³	\$	(8)	\$ (73)	\$ (6)	\$ (87)	\$ (31)	\$ (118)
Loss on early extinguishment of debt ⁴	\$	—	\$ —	\$ —	\$ —	\$ (8)	\$ (8)
Litigation related charges, awards and adjustments ⁵	\$	321	\$ —	\$ —	\$ 321	\$ 60	\$ 381
Indemnification and other transaction related costs ⁶	\$	—	\$ —	\$ —	\$ —	\$ 4	\$ 4
Total	\$	313	\$ (73)	\$ (6)	\$ 234	\$ (245)	\$ (11)

1. Includes costs associated with implementing the Company's Digital Acceleration program.
2. Includes costs associated with implementing the Company's 2020 Restructuring Program.
3. Asset related charges due to the Russia and Ukraine conflict. See Note 5 for additional information.
4. The Company redeemed outstanding long-term debt resulting in a loss on early extinguishment. See Note 14 for additional information.
5. Includes a gain associated with a legal matter with Nova Chemicals Corporation and a gain related to an adjustment of the Dow Silicones breast implant liability. See Note 15 for additional information.
6. Primarily related to charges associated with agreements entered into with DuPont and Corveva as part of the separation and distribution which, among other matters, provides for cross-indemnities and allocations of obligations and liabilities for periods prior to, at and after the completion of the separation.

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SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES - Narrative
(Details) - USD (\$)
\$ in Millions

[Government Assistance, Amount](#)

[Government Assistance, Statement of Income or Comprehensive Income \[Extensible Enumeration\]](#)

[Government Assistance, Asset, Decrease, Type \[Extensible Enumeration\]](#)

[Minimum](#)

[Useful life](#)

[Maximum](#)

[Useful life](#)

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REVENUE (Details) -
USD (\$)
\$ in Millions

[Revenue from External Customer \[Line Items\]](#)

[Revenues](#)

[Contract with Customer, Liability, Revenue Recognized](#)

[Contract with Customer, Asset, Reclassified to Receivable](#)

[Trade \(net of allowance for doubtful receivables - 2024: \\$95; 2023: \\$81\)](#)

[Contract assets - current](#)

[Contract assets - noncurrent](#)

[Contract liabilities - current](#)

[Contract liabilities - noncurrent](#)

[The Dow Chemical Company](#)

[Revenue from External Customer \[Line Items\]](#)

[Trade \(net of allowance for doubtful receivables - 2024: \\$95; 2023: \\$81\)](#)

[U.S.& Canada \[Member\]](#)

[Revenue from External Customer \[Line Items\]](#)

[Revenues](#)

[Europe, Middle East, Africa and India](#)

[Revenue from External Customer \[Line Items\]](#)

[Revenues](#)

[Asia Pacific \[Member\]](#)

[Revenue from External Customer \[Line Items\]](#)

[Revenues](#)

[Latin America \[Member\]](#)

[Revenue from External Customer \[Line Items\]](#)

[Revenues](#)

12 Months Ended

Dec. 31, 2024 Dec. 31, 2023 Dec. 31, 2022

\$ 272	\$ 183	\$ 260
Cost of sales	Cost of sales	Cost of sales
Property	Property	Property
3 years		
20 years		

12 Months Ended

Dec. 31, 2024 Dec. 31, 2023 Dec. 31, 2022

\$ 42,964	\$ 44,622	\$ 56,902
190	315	250
45		
4,756	4,718	
0	13	
2	4	
244	195	
1,480	1,642	

4,756	4,718	
16,423	16,640	20,945
13,958	14,537	19,631
7,707	8,266	10,344
4,876	5,179	5,982

Packaging & Specialty Plastics [Member] [Domain]				
Revenue from External Customer [Line Items]				
Revenues	21,776	23,149	29,260	
Industrial Intermediates & Infrastructure [Member]				
Revenue from External Customer [Line Items]				
Revenues	11,869	12,538	16,606	
Performance Materials & Coatings [Member]				
Revenue from External Customer [Line Items]				
Revenues	8,574	8,497	10,764	
Corporate Segment [Member]				
Revenue from External Customer [Line Items]				
Revenues	745	438	272	
Hydrocarbons & Energy [Member] Packaging & Specialty Plastics [Member] [Domain]				
Revenue from External Customer [Line Items]				
Revenues	5,759	6,566	9,414	
Packaging and Specialty Plastics [Member] Packaging & Specialty Plastics [Member] [Domain]				
Revenue from External Customer [Line Items]				
Revenues	16,017	16,583	19,846	
Industrial Solutions [Member] Industrial Intermediates & Infrastructure [Member]				
Revenue from External Customer [Line Items]				
Revenues	4,179	4,207	5,682	
Polyurethanes & Construction Chemicals Industrial Intermediates & Infrastructure [Member]				
Revenue from External Customer [Line Items]				
Revenues	7,675	8,316	10,907	
Other [Member] Industrial Intermediates & Infrastructure [Member]				
Revenue from External Customer [Line Items]				
Revenues	15	15	17	
Coatings and Performance Monomers [Member] Performance Materials & Coatings [Member]				
Revenue from External Customer [Line Items]				
Revenues	3,492	3,337	4,051	
Consumer Solutions [Member] Performance Materials & Coatings [Member]				
Revenue from External Customer [Line Items]				
Revenues	\$ 5,082	\$ 5,160	\$ 6,713	
Maximum				
Revenue from External Customer [Line Items]				
Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period	19 years			
Product				
Revenue from External Customer [Line Items]				
Revenue, Percentage from Products and Service Transferred to Customers	98.00%	98.00%	99.00%	
Licensing of Technology				
Revenue from External Customer [Line Items]				
Revenue, Remaining Performance Obligation, Amount	\$ 759	\$ 744		
XML 95 R68.htm IDEA: XBRL DOCUMENT				
ACQUISITIONS AND				
DIVESTITURES				
(Details) - USD (\$)				
\$ in Millions				
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]				
Disposal Group, Including Discontinued Operation, Inventory				\$ 51
Disposal Group, Including Discontinued Operation, Property, Plant and Equipment				51
Disposal Group, Including Discontinued Operation, Goodwill	\$ 16			\$ 16
Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal	1			
Packaging & Specialty Plastics [Member]				
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]				
Disposal Group, Including Discontinued Operation, Goodwill				16
Packaging & Specialty Plastics [Member] Flexible Packaging and Laminating Adhesives				
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]				
Proceeds from Divestiture of Businesses				\$ 115
XML 96 R69.htm IDEA: XBRL DOCUMENT				
Business				
Combinations, Asset				
Acquisitions, and				
Joint Venture				
Formation (Details) -				
USD (\$)				
\$ in Millions				
Business Acquisition [Line Items]				
Goodwill		\$ 8,565		\$ 8,641
Circulus Holdings, PBLLC				\$ 8,644
Business Acquisition [Line Items]				
Acquisitions of property and businesses, net of cash acquired		\$ 130		
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment			\$ 74	
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles			22	
Goodwill			\$ 37	
XML 97 R70.htm IDEA: XBRL DOCUMENT				
RESTRUCTURING,				
GOODWILL				
IMPAIRMENT AND				
ASSET RELATED				
CHARGES - NET				
(2020 Restructuring				
Program) (Details) -				
USD (\$)				
\$ in Millions				
Restructuring Cost and Reserve [Line Items]				
Restructuring and asset related charges - net			\$ 103	\$ 528
2023 Restructuring Program				
Restructuring Cost and Reserve [Line Items]				
Restructuring and asset related charges - net		\$ 14	\$ 8	\$ 541
Payments for Restructuring				66
Restructuring Reserve	\$ 60	122		(103)
Restructuring Reserve, Settled without Cash				(222)
2023 Restructuring Program Accrued and Other Current Liabilities [Member]				
Restructuring Cost and Reserve [Line Items]				
Restructuring Reserve	60	101	60	101
2023 Restructuring Program Other Noncurrent Obligations				
Restructuring Cost and Reserve [Line Items]				
Restructuring Reserve	0	21	0	21
2023 Restructuring Program Packaging & Specialty Plastics [Member]				
Restructuring Cost and Reserve [Line Items]				
				0

Restructuring and asset related charges - net			0	1	
2023 Restructuring Program Industrial Intermediates & Infrastructure [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			8	50	
2023 Restructuring Program Performance Materials & Coatings [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			7	49	
2023 Restructuring Program Corporate Segment [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			51	435	
2023 Restructuring Program Asset Write-downs and Write-offs					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			16	191	207
Payments for Restructuring			0	0	
Restructuring Reserve	0	0	0	0	0
Restructuring Reserve, Settled without Cash			(16)	(191)	
2023 Restructuring Program Asset Write-downs and Write-offs Packaging & Specialty Plastics [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	1	
2023 Restructuring Program Asset Write-downs and Write-offs Industrial Intermediates & Infrastructure [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net		\$ 8	8	50	
2023 Restructuring Program Asset Write-downs and Write-offs Performance Materials & Coatings [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net		\$ 7	7	49	
2023 Restructuring Program Asset Write-downs and Write-offs Corporate Segment [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net		1	1	91	
2023 Restructuring Program Severance and Related Benefit Costs					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			41	344	385
Payments for Restructuring			(103)	(222)	
Restructuring Reserve	60	122	60	122	60
Restructuring Reserve, Settled without Cash			0	0	
2023 Restructuring Program Severance and Related Benefit Costs Packaging & Specialty Plastics [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	0	
2023 Restructuring Program Severance and Related Benefit Costs Industrial Intermediates & Infrastructure [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	0	
2023 Restructuring Program Severance and Related Benefit Costs Performance Materials & Coatings [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	0	
2023 Restructuring Program Severance and Related Benefit Costs Corporate Segment [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net	25	\$ 16	41	344	
2023 Restructuring Program Costs Associated with Exit and Disposal Activities [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net				0	9
Payments for Restructuring			0	0	
Restructuring Reserve	0	\$ 0	0	0	0
Restructuring Reserve, Settled without Cash			(9)	0	
2023 Restructuring Program Costs Associated with Exit and Disposal Activities [Member] Packaging & Specialty Plastics [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	0	
2023 Restructuring Program Costs Associated with Exit and Disposal Activities [Member] Industrial Intermediates & Infrastructure [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	0	
2023 Restructuring Program Costs Associated with Exit and Disposal Activities [Member] Performance Materials & Coatings [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net			0	0	
2023 Restructuring Program Costs Associated with Exit and Disposal Activities [Member] Corporate Segment [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring and asset related charges - net		\$ 9	\$ 9	\$ 0	\$ 9
~~XML 99-R71.htm IDEA: XBRL DOCUMENT~~					
RESTRUCTURING, GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET (DowDuPont Cost Synergy Program) (Details) - 2023 Restructuring Program - USD (\$)		Dec. 31, 2024 Dec. 31, 2023			
\$ in Millions					
Restructuring Cost and Reserve [Line Items]					
Restructuring Reserve	\$ 60	\$ 122			
Accrued and Other Current Liabilities [Member]					
Restructuring Cost and Reserve [Line Items]					
Restructuring Reserve	60	101			
Severance and Related Benefit Costs					
Restructuring Cost and Reserve [Line Items]					
Restructuring Reserve	60	122			
Asset Write-downs and Write-offs					
Restructuring Cost and Reserve [Line Items]					
Restructuring Reserve	\$ 0	\$ 0			
~~XML 99-R72.htm IDEA: XBRL DOCUMENT~~					
RESTRUCTURING,					
			3 Months Ended	12 Months Ended	24 Months

GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET (Goodwill Impairment and Asset Related Charges) (Details) - USD (\$) \$ in Millions	Ended							
	Dec. 31, 2023	Jun. 30, 2023	Mar. 31, 2023	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2024	
Restructuring Cost and Reserve [Line Items]								
Asset Impairment Charges						\$ 118		
Restructuring and asset related charges - net				\$ 103	\$ 528	118		
2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net	\$ 14	\$ 8	\$ 541	66	535			\$ 601
Restructuring Reserve	\$ 122			60	122			\$ 60
Performance Materials & Coatings [Member] 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net				7	49			
Packaging & Specialty Plastics [Member]								
Restructuring Cost and Reserve [Line Items]								
Asset Impairment Charges				37				
Packaging & Specialty Plastics [Member] 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net				0	1			
Corporate Segment [Member] 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net				51	435			
Industrial Intermediates & Infrastructure [Member] 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net				8	50			
Fair Value, Measurements, Nonrecurring Performance Materials & Coatings [Member]								
Restructuring Cost and Reserve [Line Items]								
Asset Impairment Charges							6	
Fair Value, Measurements, Nonrecurring Packaging & Specialty Plastics [Member]								
Restructuring Cost and Reserve [Line Items]								
Asset Impairment Charges				\$ 37			8	
Fair Value, Measurements, Nonrecurring Corporate Segment [Member]								
Restructuring Cost and Reserve [Line Items]								
Asset Impairment Charges					\$ 7		31	
Fair Value, Measurements, Nonrecurring Industrial Intermediates & Infrastructure [Member]								
Restructuring Cost and Reserve [Line Items]								
Asset Impairment Charges							\$ 73	
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RESTRUCTURING, GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET (2023 Restructuring Program) (Details) - USD (\$)	3 Months Ended			12 Months Ended			24 Months Ended	
	Dec. 31, 2024	Sep. 30, 2024	Dec. 31, 2023	Jun. 30, 2023	Mar. 31, 2023	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net						\$ 103,000,000	\$ 528,000,000	\$ 118,000,000
2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net			\$ 14,000,000	\$ 8,000,000	\$ 541,000,000	66,000,000	535,000,000	\$ 601,000,000
Payments for Restructuring						\$ 103,000,000	222,000,000	
Restructuring and related workforce reduction	2,000					2,000		2,000
Restructuring Reserve	\$ 60,000,000		122,000,000			60,000,000	122,000,000	\$ 60,000,000
2023 Restructuring Program Corporate Segment [Member]								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net						51,000,000	435,000,000	
Severance and Related Benefit Costs 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net						41,000,000	344,000,000	385,000,000
Payments for Restructuring						103,000,000	222,000,000	
Restructuring Reserve	60,000,000		122,000,000			60,000,000	122,000,000	60,000,000
Severance and Related Benefit Costs 2023 Restructuring Program Corporate Segment [Member]								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net	25,000,000	\$ 16,000,000				41,000,000	344,000,000	
Asset Write-downs and Write-offs 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net						16,000,000	191,000,000	207,000,000
Payments for Restructuring						0	0	
Restructuring Reserve	0		0			0	0	0
Asset Write-downs and Write-offs 2023 Restructuring Program Corporate Segment [Member]								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net		\$ 1,000,000				1,000,000	91,000,000	
Costs Associated with Exit and Disposal Activities [Member] 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net							0	9,000,000
Payments for Restructuring						0	0	
Restructuring Reserve	0		\$ 0			0	0	0
Costs Associated with Exit and Disposal Activities [Member] 2023 Restructuring Program Corporate Segment [Member]								
Restructuring Cost and Reserve [Line Items]								
Restructuring and asset related charges - net	9,000,000					9,000,000	0	9,000,000
Restructuring Implementation Costs 2023 Restructuring Program								
Restructuring Cost and Reserve [Line Items]								
Payments for Restructuring							\$	

								230,000,000	243,000,000
Restructuring Implementation Costs 2023 Restructuring Program Additional Cash Expenditures									
Restructuring Cost and Reserve [Line Items]									
Restructuring and Related Cost, Expected Cost	\$				\$			\$	
	40,000,000				40,000,000			40,000,000	
~~XML-101-R74.htm~~ ~~IDEA: XBRL DOCUMENT~~									
RESTRUCTURING, GOODWILL IMPAIRMENT AND ASSET RELATED CHARGES - NET (2025 Program) (Details)		3 Months Ended			12 Months Ended			24 Months Ended	
	Mar. 31, 2025 USD (\$)	Dec. 31, 2023 USD (\$)	Jun. 30, 2023 USD (\$)	Mar. 31, 2023 USD (\$)	Dec. 31, 2024 USD (\$)	Dec. 31, 2023 USD (\$)	Dec. 31, 2022 USD (\$)	Dec. 31, 2024 USD (\$)	
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net					\$ 103,000,000	\$ 528,000,000	\$ 118,000,000		
2025 Program Subsequent Event [Member]									
Restructuring Cost and Reserve [Line Items]									
Restructuring and related workforce reduction	1,500								
2025 Program Minimum Subsequent Event [Member]									
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net	\$ 250,000,000								
2025 Program Maximum Subsequent Event [Member]									
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net	325,000,000								
2023 Restructuring Program									
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net		\$ 14,000,000	\$ 8,000,000	\$ 541,000,000	\$ 66,000,000	535,000,000		\$ 601,000,000	
Restructuring and related workforce reduction					2,000			2,000	
Costs Associated with Exit and Disposal Activities [Member] 2023 Restructuring Program									
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net						\$ 0		\$ 9,000,000	
Restructuring Implementation Costs 2025 Program Minimum Subsequent Event [Member]									
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net	20,000,000								
Restructuring Implementation Costs 2025 Program Maximum Subsequent Event [Member]									
Restructuring Cost and Reserve [Line Items]									
Restructuring and asset related charges - net	\$ 30,000,000								
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SUPPLEMENTARY INFORMATION (Sundry Income, Net) (Details) - USD (\$)		3 Months Ended			12 Months Ended				
\$ in Millions		Dec. 31, 2022	Sep. 30, 2019	Jun. 30, 2017	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2020	
Supplementary Information [Line Items]									
Non-operating pension and other postretirement benefit plan net credit					\$ 264	\$ (264)	\$ 358		
Foreign exchange losses 2					(45)	(340)	(117)		
Gain (Loss) on Disposition of Other Assets					60	80	78		
Loss on early extinguishment of debt					5	5	(8)		
Charges related to separation, distribution and tax matters agreements					62	(26)	(4)		
Gain (loss) related to litigation settlement						(71)	381		
Other - net					100	125	31		
Sundry income (expense) - net					415	(280)	727		
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment						642			
Foreign exchange losses 2						(177)			
Corporate Segment [Member]									
Supplementary Information [Line Items]									
Loss on early extinguishment of debt							(8)		
Charges related to separation, distribution and tax matters agreements					62	(26)	(4)		
Gain (loss) related to litigation settlement						0	60		
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment						642			
Foreign exchange losses 2						(109)			
Dow V. Nova Chemicals Corporation Ethylene Asset Matter [Member] [Member]									
Supplementary Information [Line Items]									
Gain (loss) related to litigation settlement			\$ 186			122		\$ 570	
Dow V. Nova Chemicals Corporation Patent Infringement Matter									
Supplementary Information [Line Items]									
Gain (loss) related to litigation settlement		\$ 341		\$ 160					
Nonoperating Income (Expense)									
Supplementary Information [Line Items]									
Charges related to separation, distribution and tax matters agreements					13	26	4		
Restructuring Costs					18	(18)	0		
Foreign exchange losses 2						109			
Nonoperating Income (Expense) Warehouse									
Supplementary Information [Line Items]									
Gain (Loss) on Disposition of Other Assets				25					
Nonoperating Income (Expense) Breast Implant and Other Products Liability Claims									
Supplementary Information [Line Items]									
Loss Contingency Accrual, Period Increase (Decrease)				0		0	60		
Nonoperating Income (Expense) Dow V. Nova Chemicals Corporation Ethylene Asset Matter [Member] [Member]									
Supplementary Information [Line Items]									
Gain (loss) related to litigation settlement				0		106			
Nonoperating Income (Expense) Dow V. Nova Chemicals Corporation Patent Infringement Matter									
Supplementary Information [Line Items]									
Gain (loss) related to litigation settlement							321		
The Dow Chemical Company									
Supplementary Information [Line Items]									
Sundry income (expense) - net					\$ 404	\$ (327)	\$ 714		
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SUPPLEMENTARY INFORMATION (COLI) (Details) -									
		Dec. 31, 2024	Dec. 31, 2023						

USD (\$)		
\$ in Millions		
Gross Life Insurance, Corporate or Bank Owned, Amount	\$ 558	\$ 623
Life Insurance, Corporate or Bank Owned, Amount	558	526
COLI Monetization [Member]		
Other Short-term Borrowings	\$ 0	\$ 97

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SUPPLEMENTARY INFORMATION	12 Months Ended		
(Supplier Finance Program) (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
\$ in Millions			
Supplementary Information [Line Items]			
Supplier Finance Program, Obligation, Addition	\$ 1,313	\$ 1,308	
Supplier Finance Program, Obligation, Settlement	\$ (1,307)	\$ (1,290)	
Supplier Finance Program, Obligation, Current, Statement of Financial Position [Extensible Enumeration]	Accounts Payable, Trade, Current	Accounts Payable, Trade, Current	
Supplier Finance Program, Obligation, Current, Statement of Financial Position [Extensible Enumeration]	Accounts Payable, Trade, Current	Accounts Payable, Trade, Current	
Accounts Payable			
Supplementary Information [Line Items]			
Supplier Finance Program, Obligation, Current	\$ 291	\$ 285	\$ 267
Supplier Finance Program, Obligation, Current, Statement of Financial Position [Extensible Enumeration]	Accounts Payable, Trade, Current	Accounts Payable, Trade, Current	Accounts Payable, Trade, Current
Supplier Finance Program, Obligation, Current, Statement of Financial Position [Extensible Enumeration]	Accounts Payable, Trade, Current	Accounts Payable, Trade, Current	Accounts Payable, Trade, Current
Minimum			
Supplementary Information [Line Items]			
Supplier Finance Program, Payment Timing, Period	90 days		
Maximum			
Supplementary Information [Line Items]			
Supplier Finance Program, Payment Timing, Period	120 days		

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SUPPLEMENTARY INFORMATION	Dec. 31, 2024	Dec. 31, 2023	
(Accrued and other current liabilities) (Details) - USD (\$)			
\$ in Millions			
Accrued and other current liabilities	\$ 2,521	\$ 2,704	
Employee-related Liabilities, Current		714	
The Dow Chemical Company			
Accrued and other current liabilities	\$ 2,405	\$ 2,575	

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SUPPLEMENTARY INFORMATION	12 Months Ended		
(Supplemental Cash Flow Information) (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
\$ in Millions			
Supplementary Information [Abstract]			
Interest, net of amounts capitalized	\$ 887	\$ 800	\$ 675
Income taxes	\$ 827	\$ 735	\$ 793

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INCOME TAXES	12 Months Ended		
(Geographic Allocation of Income and Provision for Income Taxes) (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
\$ in Millions			
Income (loss) before income taxes			
Domestic	\$ 492	\$ (602)	\$ 2,383
Foreign	1,108	1,258	3,707
Income before income taxes	1,600	656	6,090
Current tax expense (benefit)			
Federal	(137)	249	434
State and local	12	18	82
Foreign	389	951	855
Total current tax expense	264	1,218	1,371
Deferred tax expense (benefit)			
Federal	218	(445)	63
State and local	51	3	1
Foreign	(134)	(780)	15
Provision (Credit) for deferred income tax	135	(1,222)	79
Provision (credit) for income taxes	399	(4)	1,450
Income from continuing operations, net of tax	\$ 1,201	\$ 660	\$ 4,640

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INCOME TAXES	12 Months Ended		
(Reconciliation to U.S. Statutory Rate) (Details)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Income Tax Disclosure [Abstract]			
Statutory U.S. federal income tax rate	21.00%	21.00%	21.00%
Effective Income Tax Rate Reconciliation, Equity in Earnings (Losses) of Unconsolidated Subsidiary, Percent	0.00%	4.20%	(1.20%)
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	4.60%	8.30%	(1.40%)
Unrecognized tax benefits	(10.20%)	33.10%	1.30%
Change in Valuation Allowances	(4.40%)	18.80%	(2.80%)
Federal tax accrual adjustment	(1.00%)	(21.20%)	0.60%
State and local income taxes	5.40%	3.00%	2.80%
Other - net	3.00%	1.20%	2.90%
Effective Income Tax Rate Reconciliation, Tax Credit, Foreign, Percent	(5.70%)	(1.10%)	(0.60%)
Effective tax rate	24.90%	(0.60%)	23.80%
Income Tax Contingency [Line Items]			
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	4.60%	8.30%	(1.40%)
Other - net	3.00%	1.20%	2.90%
Effective Income Tax Rate Reconciliation [Line Items]			
Statutory U.S. federal income tax rate	21.00%	21.00%	21.00%
Effective Income Tax Rate Reconciliation, Equity in Earnings (Losses) of Unconsolidated Subsidiary, Percent	0.00%	4.20%	(1.20%)
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	4.60%	8.30%	(1.40%)
Unrecognized tax benefits	(10.20%)	33.10%	1.30%

Change in Valuation Allowances	(4.40%)	18.80%	(2.80%)
Federal tax accrual adjustment	(1.00%)	(21.20%)	0.60%
State and local income taxes	5.40%	3.00%	2.80%
Other - net	3.00%	1.20%	2.90%
Effective Income Tax Rate Reconciliation, Tax Credit, Foreign, Percent	(5.70%)	(1.10%)	(0.60%)
Effective tax rate	24.90%	(0.60%)	23.80%
Domestic Tax Authority			
Income Tax Disclosure [Abstract]			
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	3.90%	(13.00%)	1.20%
Income Tax Contingency [Line Items]			
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	3.90%	(13.00%)	1.20%
Effective Income Tax Rate Reconciliation [Line Items]			
Foreign income taxed at rates other than the statutory U.S. federal income tax rate	3.90%	(13.00%)	1.20%
Foreign Tax Authority			
Income Tax Disclosure [Abstract]			
Other - net	8.30%	(54.90%)	0.00%
Income Tax Contingency [Line Items]			
Other - net	8.30%	(54.90%)	0.00%
Effective Income Tax Rate Reconciliation [Line Items]			
Other - net	8.30%	(54.90%)	0.00%

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INCOME TAXES			
(Deferred Tax			
Balances) (Details) -	Dec. 31, 2024	Dec. 31, 2023	
USD (\$)			
\$ in Millions			

[Income Tax Disclosure \[Abstract\]](#)

Deferred Tax Assets, Property, Plant and Equipment	\$ 178	\$ 404	
Deferred Tax Liabilities, Property, Plant and Equipment	2,550	2,663	
Deferred Tax Assets, Loss and Credit Carryforwards	1,732	1,754	
Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits, Postretirement Benefits	949	983	
Deferred Tax Liabilities, Tax Deferred Expense, Compensation and Benefits, Postretirement Benefits	187	196	
Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Other	1,881	1,923	
Deferred Tax Liabilities, Deferred Expense, Reserves and Accruals, Other	572	521	
Deferred Tax Assets, Goodwill and Intangible Assets	1,972	2,090	
Deferred Tax Liabilities, Goodwill and Intangible Assets	261	331	
Deferred Tax Assets, Inventory	137	114	
Deferred Tax Liabilities, Inventory	227	272	
Deferred Tax Assets, Investments	102	166	
Deferred Tax Liabilities, Investments	31	34	
Deferred Tax Assets, Other	586	733	
Deferred Tax Liabilities, Other	96	115	
Deferred Tax Assets, Gross	7,537	8,167	
Deferred Tax Liabilities, Gross	3,924	4,132	
Deferred Tax Assets, Valuation Allowance	(2,748)	(2,948)	
Deferred Tax Assets, Net of Valuation Allowance	\$ 4,789	\$ 5,219	

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INCOME TAXES			
(Operating Loss and			
Tax Credit			
Carryforwards)	Dec. 31, 2024	Dec. 31, 2023	
(Details) - USD (\$)			
\$ in Millions			

[Operating Loss Carryforwards \[Line Items\]](#)

Operating loss carryforwards	\$ 957	\$ 940	
Tax credit carryforwards	365	397	
Total tax loss and tax credit carryforwards	1,732	1,754	
Undistributed earnings of foreign subsidiaries	7,125	7,148	

[Expiring Within Five Years \[Member\]](#)

[Operating Loss Carryforwards \[Line Items\]](#)

Operating loss carryforwards	390	213	
Tax credit carryforwards	121	80	
Deferred Tax Assets, Capital Loss Carryforwards	410	417	

[Expiring After Five Years or Having Indefinite Expiration \[Member\]](#)

[Operating Loss Carryforwards \[Line Items\]](#)

Operating loss carryforwards	567	727	
Tax credit carryforwards	\$ 244	\$ 317	

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INCOME TAXES			12 Months Ended
(Total Gross			
Unrecognized Tax			
Benefits) (Details) -	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
USD (\$)			
\$ in Millions			

[Unrecognized Tax Benefits \[Roll Forward\]](#)

Unrecognized Tax Benefits	\$ 513	\$ 520	\$ 580
Decreases related to positions taken on items from prior years	(3)	(58)	(47)
Increases related to positions taken on items from prior years	0	89	53
Increases related to positions taken in the current year	47	77	46
Settlement of uncertain tax positions with tax authorities	(118)	(109)	(111)
Decreases due to expiration of statutes of limitations	(12)	(11)	0
Foreign exchange loss (gain)	(5)		(1)
Foreign exchange loss (gain)		5	
Unrecognized Tax Benefits	422	513	520
Total unrecognized tax benefits that, if recognized, would impact the effective tax rate	422	513	520
Total amount of interest and penalties expense (benefit) recognized in "Provision (credit) for income taxes"	(234)	(126)	(27)
Total accrual for interest and penalties recognized in the consolidated balance sheets	\$ 327	\$ 561	\$ 498

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INCOME TAXES	12 Months Ended		
(Additional			
Information) (Details)	Dec. 31, 2024		
State and Local Jurisdiction			
Income Tax Contingency [Line Items]			
Income Tax Examination, Year under Examination	2004		
Internal Revenue Service (IRS)			
Income Tax Contingency [Line Items]			
Income Tax Examination, Year under Examination	2007		
Foreign Tax Authority			
Income Tax Contingency [Line Items]			
Income Tax Examination, Year under Examination	2011		

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EARNINGS PER SHARE Earnings Per Share (Details) - USD (\$)			
12 Months Ended			
\$ / shares in Units, shares in Millions, \$ in Millions			
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Income (loss) from continuing operations, net of tax	\$ 1,201	\$ 660	\$ 4,640
Net income attributable to participating securities 1	12	11	24
Net income attributable to common stockholders	\$ 1,104	\$ 578	\$ 4,558
Earnings (loss) per common share - basic	\$ 1.57	\$ 0.82	\$ 6.32
Earnings (loss) per common share - diluted	\$ 1.57	\$ 0.82	\$ 6.28
Weighted-average common shares outstanding - basic	703.8	705.7	721.0
Incremental Common Shares Attributable to Dilutive Effect of Share-Based Payment Arrangements	1.3	3.3	4.6
Weighted-average common shares outstanding - diluted	705.1	709.0	725.6
Stock options and restricted stock units excluded from EPS calculations 1	10.8	9.6	7.6
Noncontrolling Interests			
Net income attributable to noncontrolling interests - continuing operations	\$ 85	\$ 71	\$ 58

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INVENTORIES (Details) - USD (\$)		
\$ in Millions		
	Dec. 31, 2024	Dec. 31, 2023
Inventory Disclosure [Abstract]		
Finished goods	\$ 3,773	\$ 3,413
Work in process	1,323	1,234
Raw materials	822	746
Supplies	1,039	992
Total	6,957	6,385
Adjustment of inventories to the LIFO basis	(413)	(309)
Total inventories	\$ 6,544	\$ 6,076
Percentage of LIFO Inventory	29.00%	29.00%
Percentage of FIFO Inventory	59.00%	60.00%
Percentage of Weighted Average Cost Inventory	12.00%	11.00%

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PROPERTY (Schedule of Property) (Details) - USD (\$)			
12 Months Ended			
\$ in Millions			
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Property, Plant and Equipment [Line Items]			
Total property	\$ 62,121	\$ 60,203	
Depreciation expense	1,992	1,932	\$ 1,958
Capitalized interest	133	88	\$ 63
Land and land improvements			
Property, Plant and Equipment [Line Items]			
Total property	\$ 2,255	2,218	
Land and land improvements Minimum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	0 years		
Land and land improvements Maximum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	25 years		
Buildings			
Property, Plant and Equipment [Line Items]			
Total property	\$ 5,145	5,216	
Buildings Minimum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	5 years		
Buildings Maximum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	50 years		
Machinery and equipment			
Property, Plant and Equipment [Line Items]			
Total property	\$ 44,047	43,343	
Machinery and equipment Minimum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	3 years		
Machinery and equipment Maximum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	25 years		
Other property			
Property, Plant and Equipment [Line Items]			
Total property	\$ 7,243	6,865	
Other property Minimum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	3 years		
Other property Maximum			
Property, Plant and Equipment [Line Items]			
Property, Plant and Equipment, Estimated Useful Lives	50 years		
Construction in progress			
Property, Plant and Equipment [Line Items]			
Total property	\$ 3,431	\$ 2,561	

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NONCONSOLIDATED AFFILIATES (Narrative) (Details) - USD (\$)			
12 Months Ended			
\$ in Millions			
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Schedule of Equity Method Investments [Line Items]			
Investment in nonconsolidated affiliates		\$ 1,266	\$ 1,267
Other noncurrent obligations		(568)	(229)
Net investment in nonconsolidated affiliates		698	1,038
Dividends from nonconsolidated affiliates		342	268
Packaging & Specialty Plastics [Member]			964
Schedule of Equity Method Investments [Line Items]			
Investment in nonconsolidated affiliates		711	705
Industrial Intermediates & Infrastructure [Member]			846
Schedule of Equity Method Investments [Line Items]			
Investment in nonconsolidated affiliates		367	384
Exclusive of additional differences for EQUATE, Sadara and AFSI [Member]			\$ 454

Schedule of Equity Method Investments [Line Items]			
Equity Method Investment, Difference Between Carrying Amount and Underlying Equity	55	55	
Sadara Chemical Company			
Schedule of Equity Method Investments [Line Items]			
Investment in nonconsolidated affiliates	517		
Other noncurrent obligations		128	
Equity Method Investment, Difference Between Carrying Amount and Underlying Equity	\$ 1,280	\$ 1,387	
Ownership percentage	35.00%	35.00%	35.00%
EQUATE Petrochemical Company K.S.C.			
Schedule of Equity Method Investments [Line Items]			
Investment in nonconsolidated affiliates	\$ 51		
Other noncurrent obligations		\$ 101	
Equity Method Investment, Difference Between Carrying Amount and Underlying Equity	\$ 417	\$ 432	
Ownership percentage	42.50%	42.50%	42.50%
Equity Method Investment, Difference Between Carrying Amount and Underlying Equity, Portion Amortized Over Remaining Useful Life	\$ 97	\$ 111	
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NONCONSOLIDATED AFFILIATES (Impact of Sales to Nonconsolidated Affiliates) (Details) - Equity Method Investee	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
MEGlobal Customer Concentration Risk Revenue Benchmark			
Schedule of Equity Method Investments [Line Items]			
Concentration Risk, Percentage	1.00%	1.00%	1.00%
MEGlobal Customer Concentration Risk Packaging & Specialty Plastics [Member] Revenue, Segment Benchmark			
Schedule of Equity Method Investments [Line Items]			
Concentration Risk, Percentage	2.00%	2.00%	2.00%
MEGlobal Customer Concentration Risk Industrial Intermediates & Infrastructure [Member] Revenue, Segment Benchmark			
Schedule of Equity Method Investments [Line Items]			
Concentration Risk, Percentage	1.00%	1.00%	1.00%
Sadara Chemical Company Supplier Concentration Risk Cost of Goods and Service Benchmark			
Schedule of Equity Method Investments [Line Items]			
Concentration Risk, Percentage	6.00%	6.00%	7.00%
SCG-Dow Group Supplier Concentration Risk Cost of Goods and Service Benchmark			
Schedule of Equity Method Investments [Line Items]			
Concentration Risk, Percentage	3.00%	3.00%	3.00%
~~XML 118 R91.htm IDEA: XBRL DOCUMENT~~			
NONCONSOLIDATED AFFILIATES (Balances Due To or Due From Nonconsolidated Affiliates) (Details) - USD (\$)	12 Months Ended		
\$ in Millions	Dec. 31, 2024	Dec. 31, 2023	
Schedule of Equity Method Investments [Line Items]			
Other	\$ 2,108	\$ 1,896	
Equity Method Investee			
Schedule of Equity Method Investments [Line Items]			
Other	300	189	
Accounts Payable, Current	\$ 748	\$ 823	
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NONCONSOLIDATED AFFILIATES (Schedule of the Company's Direct or Indirect Ownership Interest in Principal Nonconsolidated Affiliates) (Details) \$ in Millions	12 Months Ended		
	Dec. 31, 2024 USD (\$)	Dec. 31, 2023 USD (\$)	Dec. 31, 2022 USD (\$)
Schedule of Equity Method Investments [Line Items]			
Equity Method Investment, Ownership Interest, Number of Affiliates jointventures	38		
Investment in nonconsolidated affiliates	\$ 1,266	\$ 1,267	\$ 1,589
Other noncurrent obligations	(568)	(229)	
Net investment in nonconsolidated affiliates	698	1,038	
Equity in earnings (losses) of nonconsolidated affiliates	(6)	(119)	\$ 268
Principal Nonconsolidated Affiliates Noncurrent Obligations			
Schedule of Equity Method Investments [Line Items]			
Other noncurrent obligations	(568)	(229)	
Net Investment of Principal Nonconsolidated Affiliates			
Schedule of Equity Method Investments [Line Items]			
Net investment in nonconsolidated affiliates	\$ 172	\$ 525	
EQUATE Petrochemical Company K.S.C.			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	42.50%	42.50%	42.50%
Investment in nonconsolidated affiliates	\$ 51		
Other noncurrent obligations		\$ 101	
The Kuwait Olefins Company K.S.C.			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	42.50%	42.50%	42.50%
The Kuwait Styrene Company KSC			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	42.50%	42.50%	42.50%
Map Ta Phut Olefins Company			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	32.77%	32.77%	32.77%
Equity Method Investment, Ownership Percentage, Direct	20.27%		
Equity Method Investment, Ownership Percentage, Indirect	12.50%		
Sadara Chemical Company			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	35.00%	35.00%	35.00%
Investment in nonconsolidated affiliates	\$ 517		
Other noncurrent obligations		\$ 128	
Siam Polyethylene Company Limited			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	50.00%	50.00%	50.00%
Siam Polystyrene Company Limited			

Schedule of Equity Method Investments [Line Items]			
Ownership percentage	50.00%	50.00%	50.00%
Siam Styrene Monomer Company Limited			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	50.00%	50.00%	50.00%
Siam Synthetic Latex Company Limited			
Schedule of Equity Method Investments [Line Items]			
Ownership percentage	50.00%	50.00%	50.00%
Principal Nonconsolidated Affiliates			
Schedule of Equity Method Investments [Line Items]			
Investment in nonconsolidated affiliates	\$ 740	\$ 754	
Equity in earnings (losses) of nonconsolidated affiliates	\$ (57)	\$ (192)	\$ 192

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NONCONSOLIDATED AFFILIATES (Summarized Financial Information) (Details)	12 Months Ended		
- USD (\$)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
\$ in Millions			

Schedule of Equity Method Investments [Line Items]			
Percent of principal nonconsolidated entities financial information which is presented	100.00%		
Total current assets	\$ 16,590	\$ 17,614	
Total Assets	57,312	57,967	\$ 60,603
Total current liabilities	10,288	9,957	
Revenues	42,964	44,622	56,902
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	1,201	660	4,640

Principal Nonconsolidated Affiliates			
Schedule of Equity Method Investments [Line Items]			
Total current assets	5,414	4,904	
Assets, Noncurrent	20,695	21,832	
Total Assets	26,109	26,736	
Total current liabilities	3,842	3,490	
Liabilities, Noncurrent	19,158	18,794	
Liabilities	23,000	22,284	
Noncontrolling interests	136	157	
Revenues	12,094	11,102	14,026
Gross margin	598	289	1,246
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	\$ (748)	\$ (1,053)	\$ (91)

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GOODWILL AND OTHER INTANGIBLE ASSETS (Schedule of Goodwill) (Details) - USD (\$)	12 Months Ended			
\$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 02, 2024	Aug. 01, 2024

Goodwill [Roll Forward]				
Net goodwill, beginning balance		\$ 8,641	\$ 8,644	
Foreign currency impact		(97)	(3)	
Disposal Group, Including Discontinued Operation, Goodwill		(16)		\$ (16)
Net goodwill, ending balance		8,565	8,641	
Circulus Holdings, PBLLC				

Goodwill [Roll Forward]				
Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Less Noncontrolling Interest				\$ 37
Packaging & Specialty Plastics [Member]				

Goodwill [Roll Forward]				
Net goodwill, beginning balance		5,103	5,100	
Foreign currency impact		(6)	3	
Disposal Group, Including Discontinued Operation, Goodwill		(16)		
Net goodwill, ending balance		5,118	5,103	
Packaging & Specialty Plastics [Member] Circulus Holdings, PBLLC				

Goodwill [Roll Forward]				
Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Less Noncontrolling Interest				37
Industrial Intermediates & Infrastructure [Member]				

Goodwill [Roll Forward]				
Net goodwill, beginning balance		1,094	1,093	
Foreign currency impact		(2)	1	
Disposal Group, Including Discontinued Operation, Goodwill		0		
Net goodwill, ending balance		1,092	1,094	
Industrial Intermediates & Infrastructure [Member] Circulus Holdings, PBLLC				

Goodwill [Roll Forward]				
Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Less Noncontrolling Interest				0
Performance Materials & Coatings [Member]				

Goodwill [Roll Forward]				
Net goodwill, beginning balance		2,444	2,451	
Foreign currency impact		(89)	(7)	
Disposal Group, Including Discontinued Operation, Goodwill		0		
Net goodwill, ending balance		\$ 2,355	\$ 2,444	
Performance Materials & Coatings [Member] Circulus Holdings, PBLLC				

Goodwill [Roll Forward]				
Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Less Noncontrolling Interest				\$ 0

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GOODWILL AND OTHER INTANGIBLE ASSETS (Annual Goodwill Impairment Test) (Details)	12 Months Ended		
\$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
	USD (\$)	USD (\$)	USD (\$)
	ReportingUnits	ReportingUnits	ReportingUnits

Goodwill [Line Items]			
Number of Reporting Units, Quantitative Testing ReportingUnits	1	0	0
Goodwill	\$ 8,565	\$ 8,641	\$ 8,644
Industrial Intermediates & Infrastructure [Member]			
Goodwill [Line Items]			
Goodwill	1,092	1,094	1,093
Goodwill, Impaired, Accumulated Impairment Loss	309	309	
Performance Materials & Coatings [Member]			
Goodwill [Line Items]			
Goodwill	2,355	2,444	\$ 2,451
Goodwill, Impaired, Accumulated Impairment Loss	\$ 2,530	\$ 2,530	

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GOODWILL AND
OTHER INTANGIBLE
ASSETS (Other
Intangible Assets)
(Details) - USD (\$)
\$ in Millions

Dec. 31, 2024Dec. 31, 2023

Other Intangible Assets [Line Items]

Other Intangible Assets, Accumulated Amortization	\$ (5,394)	\$ (5,374)
Intangible Assets, Gross (Excluding Goodwill)	7,115	7,446
Other intangible assets	1,721	2,072
Developed technology		

Other Intangible Assets [Line Items]

Finite-Lived Intangible Assets, Gross	2,541	2,634
Other Intangible Assets, Accumulated Amortization	(2,214)	(2,181)
Finite-Lived Intangible Assets, Net	327	453
Software		

Other Intangible Assets [Line Items]

Finite-Lived Intangible Assets, Gross	1,354	1,352
Other Intangible Assets, Accumulated Amortization	(1,007)	(981)
Finite-Lived Intangible Assets, Net	347	371
Trademarks/tradenames		

Other Intangible Assets [Line Items]

Finite-Lived Intangible Assets, Gross	324	352
Other Intangible Assets, Accumulated Amortization	(318)	(346)
Finite-Lived Intangible Assets, Net	6	6
Customer-related		

Other Intangible Assets [Line Items]

Finite-Lived Intangible Assets, Gross	2,896	3,108
Other Intangible Assets, Accumulated Amortization	(1,855)	(1,866)
Finite-Lived Intangible Assets, Net	\$ 1,041	\$ 1,242

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GOODWILL AND
OTHER INTANGIBLE
ASSETS (Schedule of
Amortization Expense
of Intangible Assets)
(Details) - USD (\$)
\$ in Millions

12 Months Ended
Dec. 31, 2024Dec. 31, 2023Dec. 31, 2022

Finite-Lived Intangible Assets [Line Items]

Amortization of intangibles	\$ 310	\$ 324	\$ 336
Other intangible assets, excluding software			

Finite-Lived Intangible Assets [Line Items]

Amortization of intangibles	310	324	336
Software			

Finite-Lived Intangible Assets [Line Items]

Amortization of intangibles	\$ 67	\$ 70	\$ 80

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(Schedule of Future
Amortization Expense
of Intangible Assets)
(Details)
\$ in Millions

Dec. 31, 2024
USD (\$)

Goodwill and Intangible Assets Disclosure [Abstract]

2025	\$ 294
2026	222
2027	187
2028	166
2029	\$ 155

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TRANSFERS OF
FINANCIAL ASSETS
(Details) - USD (\$)
\$ in Millions

12 Months Ended
Dec. 31, 2024Dec. 31, 2023Dec. 31, 2022

Cash Flows Between Transferor and Transferee, Proceeds from New Transfers	\$ 1,533	\$ 203	\$ 391
Balance Outstanding Related to Transfers of Accounts Receivable	287	170	
Transfer of Financial Assets Accounted for as Sales, Amount Derecognized	278	152	
Transfers of Accounts Receivable, Amounts Recognized in the Balance Sheet Not Remitted	9	\$ 18	
Accounts Receivable Facility, U.S. [Member]			
Trade Accounts Receivable Eligible for Sale	900		
Accounts Receivable Facility, Europe [Member]			
Trade Accounts Receivable Eligible for Sale	\$ 500		

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NOTES PAYABLE,
LONG-TERM DEBT
AND AVAILABLE
CREDIT FACILITIES
(Schedule of Notes
Payable) (Details) -
USD (\$)
\$ in Millions

Dec. 31, 2024Dec. 31, 2023

Short-term Debt [Line Items]

Year-end average interest rates	36.03%	33.84%
Notes payable to banks and other lenders		

Short-term Debt [Line Items]

Total notes payable	\$ 135	\$ 62

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NOTES PAYABLE,
LONG-TERM DEBT
AND AVAILABLE
CREDIT FACILITIES
(Schedule of Long-
Term Debt) (Details) -
USD (\$)
\$ in Millions

Dec. 31, 2024Dec. 31, 2023

Debt Instrument [Line Items]

Long-term debt	\$ 15,711	\$ 14,907
Unamortized debt discount and issuance costs	(244)	(258)
Long-term debt due within one year	(497)	(117)
Long Term Debt, Accumulated Fair Value Adjustment	9	\$ 49

Maturities of Long-term Debt [Abstract]

2025	495
2026	140

2027	1,244	
2028	697	
2029	1,459	
Foreign currency notes and loans, various rates and maturities		
Debt Instrument [Line Items]		
Long-term debt, gross	\$ 122	
Promissory notes and debentures Foreign currency notes and loans, various rates and maturities		
Debt Instrument [Line Items]		
Weighted average rate	2.01%	1.18%
Long-term debt, gross	\$ 2,540	\$ 2,653
Promissory notes and debentures Final Maturity 2025		
Debt Instrument [Line Items]		
Weighted average rate	5.63%	5.63%
Long-term debt, gross	\$ 333	\$ 333
Promissory notes and debentures Final maturity 2028		
Debt Instrument [Line Items]		
Weighted average rate	4.80%	4.80%
Long-term debt, gross	\$ 600	\$ 600
Promissory notes and debentures Final Maturity 2029		
Debt Instrument [Line Items]		
Weighted average rate	7.58%	7.58%
Long-term debt, gross	\$ 1,368	\$ 1,367
Promissory notes and debentures Final maturity 2030 and thereafter 1		
Debt Instrument [Line Items]		
Weighted average rate	5.10%	5.07%
Long-term debt, gross	\$ 10,010	\$ 8,861
InterNotes [Member]		
Debt Instrument [Line Items]		
Weighted average rate	4.31%	4.12%
Long-term debt, gross	\$ 661	\$ 595
Medium-term notes, varying maturities through 2025		
Debt Instrument [Line Items]		
Weighted average rate	4.75%	0.00%
Long-term debt, gross	\$ 1	\$ 0
Finance Lease Obligations		
Debt Instrument [Line Items]		
Long-term debt	\$ 939	\$ 873

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NOTES PAYABLE, LONG-TERM DEBT AND AVAILABLE CREDIT FACILITIES (Narrative) (Details) - USD (\$) \$ in Millions	3 Months Ended		12 Months Ended	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2022	Dec. 31, 2024
	Dec. 31, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2024

Debt Instrument [Line Items]				
Loss on early extinguishment of debt		\$ 5	\$ 5	\$ (8)
Repayments of Long-term Debt		83	250	121
3.625 Percent Notes Due May 2026				
Debt Instrument [Line Items]				
Repayments of Debt		\$ 750		
Stated interest rate		3.625%		
3.625 Percent Notes Due May 2026 Sundry Income (Expense), Net				
Debt Instrument [Line Items]				
Loss on early extinguishment of debt		\$ 8		
Senior Unsecured Notes				
Debt Instrument [Line Items]				
Debt Instrument, Face Amount on Issuance			1,500	\$ 1,250
Senior Unsecured Notes, 6 Point 30 Percent, Due 2033				
Debt Instrument [Line Items]				
Debt Instrument, Face Amount on Issuance			\$ 600	
Stated interest rate			6.30%	
Senior Unsecured Notes, 6 Point 90 Percent, Due 2053				
Debt Instrument [Line Items]				
Debt Instrument, Face Amount on Issuance			\$ 900	
Stated interest rate			6.90%	
InterNotes [Member]				
Debt Instrument [Line Items]				
Notes Issued		94	\$ 80	\$ 167
2.100 Percent Notes Due November 2030				
Debt Instrument [Line Items]				
Repayments of Debt	\$ 23			
Stated interest rate	2.10%		2.10%	
2.100 Percent Notes Due November 2030 Sundry Income (Expense), Net				
Debt Instrument [Line Items]				
Loss on early extinguishment of debt	\$ 5			
4.625 Percent Notes Due October 2044				
Debt Instrument [Line Items]				
Repayments of Debt	\$ 14			
Stated interest rate	4.625%		4.625%	
4.625 Percent Notes Due October 2044 Sundry Income (Expense), Net				
Debt Instrument [Line Items]				
Loss on early extinguishment of debt	\$ 5			
4.375 Percent Notes Due November 2042				
Debt Instrument [Line Items]				
Repayments of Debt	\$ 1			
Stated interest rate	4.375%		4.375%	
4.375 Percent Notes Due November 2042 Sundry Income (Expense), Net				
Debt Instrument [Line Items]				
Loss on early extinguishment of debt	\$ 5			
Senior Unsecured Notes, 5.15 Percent, Due 2034				
Debt Instrument [Line Items]				
Debt Instrument, Face Amount on Issuance			\$ 600	
Stated interest rate			5.15%	
Senior Unsecured Notes, 5.60 Percent, Due 2054				
Debt Instrument [Line Items]				
Debt Instrument, Face Amount on Issuance			\$ 650	
Stated interest rate			5.60%	

2.100% Notes due November 2030	
Debt Instrument [Line Items]	
Repayments of Debt	\$ 10
Stated interest rate	2.10%
2.100% Notes due November 2030 Sundry Income (Expense), Net	
Debt Instrument [Line Items]	
Loss on early extinguishment of debt	\$ 5
4.250% Notes due October 2034	
Debt Instrument [Line Items]	
Repayments of Debt	\$ 30
Stated interest rate	4.25%
4.250% Notes due October 2034 Sundry Income (Expense), Net	
Debt Instrument [Line Items]	
Loss on early extinguishment of debt	\$ 5
5.250% Notes due November 2041	
Debt Instrument [Line Items]	
Repayments of Debt	\$ 8
Stated interest rate	5.25%
5.250% Notes due November 2041 Sundry Income (Expense), Net	
Debt Instrument [Line Items]	
Loss on early extinguishment of debt	\$ 5
4.375% Notes due November 2042	
Debt Instrument [Line Items]	
Repayments of Debt	\$ 12
Stated interest rate	4.375%
4.375% Notes due November 2042 Sundry Income (Expense), Net	
Debt Instrument [Line Items]	
Loss on early extinguishment of debt	\$ 5
Long Term Debt Repayment - Variable Interest Entity	
Debt Instrument [Line Items]	
Repayments of Debt	\$ 3
Foreign currency notes and loans, various rates and maturities	\$ 3
Debt Instrument [Line Items]	
Long-term debt, gross	\$ 122

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NOTES PAYABLE, LONG-TERM DEBT AND AVAILABLE CREDIT FACILITIES (Schedule of Committed and Available Credit Facilities) (Details) \$ in Millions	Dec. 31, 2024 USD (\$)
Line of Credit Facility [Line Items]	
Committed Credit	\$ 8,400
Credit Available	8,400
Letters of Credit Outstanding, Amount	600
Revolving Credit Facility Five Year Competitive Advance and Revolving Credit Facility	
Line of Credit Facility [Line Items]	
Committed Credit	5,000
Credit Available	5,000
Revolving Credit Facility Bilateral Revolving Credit Facility, Due September 2023, Facility One	
Line of Credit Facility [Line Items]	
Committed Credit	375
Credit Available	375
Revolving Credit Facility Bilateral Revolving Credit Facility, Due March 2025, Facility One	
Line of Credit Facility [Line Items]	
Committed Credit	100
Credit Available	100
Revolving Credit Facility Bilateral Revolving Credit Facility, Due March 2025, Facility Two	
Line of Credit Facility [Line Items]	
Committed Credit	200
Credit Available	200
Revolving Credit Facility Bilateral Revolving Credit Facility, Due March 2025, Facility Three	
Line of Credit Facility [Line Items]	
Committed Credit	175
Credit Available	175
Revolving Credit Facility Bilateral Revolving Credit Facility, Due March 2026	
Line of Credit Facility [Line Items]	
Committed Credit	150
Credit Available	150
Revolving Credit Facility Bilateral Revolving Credit Facility, Due May 2027	
Line of Credit Facility [Line Items]	
Committed Credit	350
Credit Available	350
Revolving Credit Facility Bilateral Revolving Credit Facility, Due June 2027	
Line of Credit Facility [Line Items]	
Committed Credit	200
Credit Available	200
Revolving Credit Facility Bilateral Revolving Credit Facility, Due September 2027	
Line of Credit Facility [Line Items]	
Committed Credit	100
Credit Available	100
Revolving Credit Facility Bilateral Revolving Credit Facility, Due November 2023	
Line of Credit Facility [Line Items]	
Committed Credit	100
Credit Available	100
Revolving Credit Facility Bilateral Revolving Credit Facility, Due September 2025, Facility One	
Line of Credit Facility [Line Items]	
Committed Credit	300
Credit Available	300
Revolving Credit Facility Bilateral Revolving Credit Facility, Due September 2025, Facility Two	
Line of Credit Facility [Line Items]	
Committed Credit	300
Credit Available	300
Revolving Credit Facility Bilateral Revolving Credit Facility, Due November 2025	
Line of Credit Facility [Line Items]	
Committed Credit	100

Credit Available	100
Revolving Credit Facility Bilateral Revolving Credit Facility, Due November 2026, Facility One	
Line of Credit Facility [Line Items]	
Committed Credit	200
Credit Available	200
Revolving Credit Facility Bilateral Revolving Credit Facility, Due November 2026, Facility Two	
Line of Credit Facility [Line Items]	
Committed Credit	250
Credit Available	250
Revolving Credit Facility Bilateral Revolving Credit Facility, Due March 2027	
Line of Credit Facility [Line Items]	
Committed Credit	100
Credit Available	100
Revolving Credit Facility Bilateral Revolving Credit Facility, Due October 2027	
Line of Credit Facility [Line Items]	
Committed Credit	100
Credit Available	100
Revolving Credit Facility Bilateral Revolving Credit Facility, Due November 2027	
Line of Credit Facility [Line Items]	
Committed Credit	300
Credit Available	\$ 300

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NOTES PAYABLE, LONG-TERM DEBT AND AVAILABLE CREDIT FACILITIES (Debt Covenants) (Details) \$ in Millions	12 Months Ended Dec. 31, 2024 USD (\$)

[The Dow Chemical Company](#)

[Debt Instrument \[Line Items\]](#)

[Amount at which a failure to pay results in repayment acceleration](#) \$ 100

[Amount of principal to be accelerated upon default](#) 400

[Amount of judgment which will cause a default](#) \$ 400

[The Dow Chemical Company | Revolving Credit Facility | Five Year Competitive Advance and Revolving Credit Facility](#)

[Debt Instrument \[Line Items\]](#)

[Ratio of total indebtedness to total capitalization](#) 0.70

[Aggregate amount outstanding to trigger indebtedness to total capitalization covenant](#) \$ 500

[Dow Inc. \[Member\]](#)

[Debt Instrument \[Line Items\]](#)

[Debt Instrument, Debt Default, Default Trigger, Amount Guaranteed for Third Party Indebtedness for Borrowed Money](#) \$ 250

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COMMITMENTS AND CONTINGENCIES (Environmental Matters) (Details) - USD (\$) \$ in Millions	3 Months Ended	12 Months Ended		
	Dec. 31, 2020	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

[Accrual for Environmental Loss Contingencies \[Roll Forward\]](#)

[Accrual adjustment](#) \$ 216 \$ 211

[Accrual for Environmental Loss Contingencies, Payments](#) 259 229

[Foreign currency impact](#) (24) 6

[Environmental Remediation Expense](#) \$ 197 \$ 203 \$ 176

[Environmental Remediation Expense, Statement of Income or Comprehensive Income \[Extensible Enumeration\]](#) Cost of sales Cost of sales Cost of sales

[Capital expenditures for environmental protection](#) \$ 208 \$ 228 \$ 137

[Tittabawassee and Saginaw Rivers, Saginaw Bay \[Member\]](#)

[Site Contingency \[Line Items\]](#)

[Accrued obligations for environmental matters](#) \$ 77

[Accrual for Environmental Loss Contingencies \[Roll Forward\]](#)

[Balance at Dec 31](#) 77

[Payments for Legal Settlements](#) 15

[Tittabawassee and Saginaw Rivers, Saginaw Bay - Local Projects \[Member\]](#)

[Accrual for Environmental Loss Contingencies \[Roll Forward\]](#)

[Payments for Legal Settlements](#) \$ 7

[Other Environmental Matters](#)

[Site Contingency \[Line Items\]](#)

[Accrued obligations for environmental matters](#)

[Environmental Loss Contingency, Statement of Financial Position \[Extensible Enumeration\]](#) \$ 1,113 \$ 1,180 \$ 1,192
Other noncurrent obligations Other noncurrent obligations Other noncurrent obligations

[Accrual for Environmental Loss Contingencies \[Roll Forward\]](#)

[Balance at Jan 1](#) \$ 1,180 \$ 1,192

[Balance at Dec 31](#) 1,113 1,180 \$ 1,192

[Other Environmental Matters | Superfund Sites](#)

[Site Contingency \[Line Items\]](#)

[Accrued obligations for environmental matters](#)

[Accrual for Environmental Loss Contingencies \[Roll Forward\]](#) 234 241

[Balance at Jan 1](#) 241

[Balance at Dec 31](#) 234 241

[Other Environmental Matters, Off-Site Matters](#)

[Site Contingency \[Line Items\]](#)

[Accrued obligations for environmental matters](#)

[Accrual for Environmental Loss Contingencies \[Roll Forward\]](#) 80 89

[Balance at Jan 1](#) 89

[Balance at Dec 31](#) \$ 80 \$ 89

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COMMITMENTS AND CONTINGENCIES (Asbestos-Related Matters of Union Carbide Corporation) (Details) - Union Carbide Corporation - Asbestos Related Matters - USD (\$) \$ in Millions	Dec. 31, 2024	Dec. 31, 2023

[Loss Contingencies \[Line Items\]](#)

[Liability for asbestos-related pending and future claims](#) \$ 791 \$ 867

[Percentage of recorded asbestos liability related to pending claims](#) 23.00% 25.00%

[Percentage of recorded asbestos liability related to future claims](#) 77.00% 75.00%

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Commitment and Contingencies (Legacy Matters) (Details) - USD (\$)

12 Months Ended

Dec. 31, 2024Dec. 31, 2023

\$ in Millions

[Legacy agricultural chemical prodcuts](#)

[Product Liability Contingency \[Line Items\]](#)

[Product Liability Accrual, Period Expense](#) \$ 177

[Product Liability Accrual, Component Amount](#) \$ 155 \$ 232

[Legacy historical product claims - arbitration](#)

[Product Liability Contingency \[Line Items\]](#)

[Product Liability Accrual, Period Expense](#) \$ 75

~~XML 135 R108.htm IDEA: XBRL DOCUMENT~~

Commitment and Contingencies (Indemnifications with Corning) (Details) - Dow Silicones Corporation - USD (\$)

Jun. 01, 2016Dec. 31, 2024Dec. 31, 2023

\$ in Millions

[Loss Contingencies \[Line Items\]](#)

[Indemnification percentage](#) 50.00%

[Indemnification asset](#) \$ 43 \$ 100

[Between May 31, 2018 and May 31, 2023](#)

[Loss Contingencies \[Line Items\]](#)

[Indemnification loss cap](#) \$ 1,000

[After May 31, 2023](#)

[Loss Contingencies \[Line Items\]](#)

[Indemnification loss cap](#) \$ 0

~~XML 136 R109.htm IDEA: XBRL DOCUMENT~~

COMMITMENTS AND CONTINGENCIES (Dow v Nova) (Details)

\$ in Millions, \$ in Millions

3 Months Ended

12 Months Ended

Jul. 06, 2017

Jun. 29, 2017

Dec. 31, 2022

Sep. 30, 2019

Sep. 30, 2019

Jun. 30, 2017

Dec. 31, 2023

Dec. 31, 2022

Dec. 31, 2020

Dec. 31, 2024

USD (\$)

CAD (\$)

USD (\$)

USD (\$)

CAD (\$)

USD (\$)

USD (\$)

USD (\$)

USD (\$)

USD (\$)

[Loss Contingencies \[Line Items\]](#)

[Gain \(loss\) related to litigation settlement](#) \$ (71) \$ 381

[Dow V. Nova Chemicals Corporation Patent Infringement Matter](#)

[Loss Contingencies \[Line Items\]](#)

[Settlement amount](#) \$ 645

[Proceeds from settlements](#) \$ 501

[Gain \(loss\) related to litigation settlement](#) \$ 341 \$ 160

[Dow V. Nova Chemicals Corporation Patent Infringement Matter | Sundry Income \(Expense\), Net](#)

[Loss Contingencies \[Line Items\]](#)

[Gain \(loss\) related to litigation settlement](#) 321

[Dow V. Nova Chemicals Corporation Patent Infringement Matter | Selling, General and Administrative Expenses](#)

[Loss Contingencies \[Line Items\]](#)

[Gain \(loss\) related to litigation settlement](#) \$ 20

[Dow V. Nova Chemicals Corporation Ethylene Asset Matter \[Member\] \[Member\]](#)

[Loss Contingencies \[Line Items\]](#)

[Settlement amount](#) \$ 1,080 \$ 1,430

[Gain \(loss\) related to litigation settlement](#) \$ 186 122 \$ 570

[Estimated liability](#) 201 \$ 201

[Dow V. Nova Chemicals Corporation Ethylene Asset Matter \[Member\] \[Member\] | Sundry Income \(Expense\), Net](#)

[Loss Contingencies \[Line Items\]](#)

[Gain \(loss\) related to litigation settlement](#) 106

[Dow V. Nova Chemicals Corporation Ethylene Asset Matter \[Member\] \[Member\] | Selling, General and Administrative Expenses](#)

[Loss Contingencies \[Line Items\]](#)

[Gain \(loss\) related to litigation settlement](#) \$ 16

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Commitment and Contingencies (Brazil Tax Credits) (Details)

12 Months Ended

Dec. 31, 2022Dec. 31, 2024Dec. 31, 2023

- Dow V. Brazil - Excess PIS/COFINS Taxes - USD (\$)

\$ in Millions

[Gain Contingencies \[Line Items\]](#)

[Gain on Indirect Tax Contingencies Realized](#) \$ 112

[Other Assets](#) \$ 63 \$ 114

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COMMITMENTS AND CONTINGENCIES Purchase Commitments (Details)

Dec. 31, 2024

USD (\$)

\$ in Millions

[Long-Term Purchase Commitment \[Line Items\]](#)

[Purchase Commitment, Remaining Minimum Amount Committed](#) \$ 1,300

[Fair Value Measurement \[Domain\]](#)

[Long-Term Purchase Commitment \[Line Items\]](#)

[Purchase Commitment, Remaining Minimum Amount Committed](#) \$ 650

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COMMITMENTS AND CONTINGENCIES (Guarantees) (Details) - USD (\$)

Dec. 31, 2024Dec. 31, 2023Dec. 31, 2022

\$ in Millions

[Sadara Chemical Company](#)

[Guarantees \[Abstract\]](#)

[Ownership interest](#) 35.00% 35.00% 35.00%

[Sadara Chemical Company | Total Project Financing](#)

[Guarantees \[Abstract\]](#)

[Maximum future payments](#) \$ 158 \$ 298

[Guarantees](#)

[Guarantees \[Abstract\]](#)

[Maximum future payments](#) 1,456 1,385

Recorded liability	155	196
Guarantees Sadara Chemical Company Sadara Chemical Company		
Guarantees [Abstract]		
Maximum future payments	500	
Guarantees Sadara Chemical Company Sadara Chemical Company		
Guarantees [Abstract]		
Maximum future payments	1,300	
Accounts Receivable Facilities Performance Guarantee		
Guarantees [Abstract]		
Maximum future payments	\$ 239	\$ 150
~~XML 140 R113.htm IDEA XBRL DOCUMENT~~		

COMMITMENTS AND CONTINGENCIES (Asset Retirement Obligations) (Details) \$ in Millions	12 Months Ended	
	Dec. 31, 2024	
	USD (\$) wells brinesandwells manufacturingsites countries	Dec. 31, 2023 USD (\$)
Commitments and Contingencies Disclosure [Abstract]		
Number of Manufacturing Sites manufacturingsites	91	
Number of Countries With Manufacturing Sites countries	30	
Conditional Asset Retirement Obligations Carrying Value	\$ 19	\$ 21
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]		
Balance at Jan 1	140	119
Additional accruals	45	26
Liabilities settled	(13)	(2)
Accretion expense	4	3
Revisions in estimated cash flows	3	1
Asset Retirement Obligation Other Activity	(5)	(7)
Balance at Dec 31	\$ 174	\$ 140
Asset retirement obligation discount rate	4.93%	5.07%
Number of underground storage wells without conditional asset retirement obligation wells	25	
Number of underground brine, mining and other wells without conditional asset retirement obligation brinesandwells	79	
~~XML 141 R114.htm IDEA XBRL DOCUMENT~~		

LEASES (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Operating Lease, Cost	\$ 433	\$ 426	\$ 397
Amortization of right-of-use assets - finance	117	106	105
Interest on lease liabilities - finance	45	34	32
Total finance lease cost	162	140	137
Short-term lease cost	322	255	255
Variable lease cost	1,074	929	611
Sublease income	(10)	(9)	(10)
Total lease cost	1,981	1,741	1,390
Operating cash flows for operating leases	436	424	393
Operating cash flows for finance leases	45	34	32
Financing cash flows for finance leases	132	127	114
Right-of-Use Asset Obtained in Exchange for Operating Lease Liability	241	309	151
Right-of-Use Asset Obtained in Exchange for Finance Lease Liability	218	234	\$ 62
Operating lease right-of-use assets	1,268	1,320	
Total Lease Assets	2,144	2,110	
Operating lease liabilities - current	318	329	
Operating lease liabilities - noncurrent	984	1,032	
Total Lease Liabilities	\$ 2,241	\$ 2,234	
Weighted-average remaining lease term - Operating leases	6 years 8 months 12 days	6 years 10 months 24 days	
Weighted-average remaining lease term - Finance leases	9 years 8 months 12 days	10 years 6 months	
Weighted-average discount rate - Operating leases	4.84%	4.82%	
Weighted-average discount rate - Finance leases	5.00%	4.84%	
Lessee, Operating Lease, Liability, to be Paid, Year One	\$ 365		
Finance Lease, Liability, to be Paid, Year One	147		
Lessee, Operating Lease, Liability, to be Paid, Year Two	281		
Finance Lease, Liability, Payments, Due Year Two	134		
Lessee, Operating Lease, Liability, Payments, Due Year Three	230		
Finance Lease, Liability, Payments, Due Year Three	145		
Lessee, Operating Lease, Liability, Payments, Due Year Four	175		
Finance Lease, Liability, Payments, Due Year Four	103		
Lessee, Operating Lease, Liability, Payments, Due Year Five	109		
Finance Lease, Liability, Payments, Due Year Five	97		
Lessee, Operating Lease, Liability, Payments, Due after Year Five	388		
Finance Lease, Liability, Payments, Due after Year Five	568		
Lessee, Operating Lease, Liability, Payments, Due	1,548		
Finance Lease, Liability, Payment, Due	1,194		
Lessee, Operating Lease, Liability, Undiscounted Excess Amount	246		
Finance Lease, Liability, Undiscounted Excess Amount	255		
Lease liability	1,302		
Finance Lease, Liability	939		
Lessee, Additional Leases Not yet Commenced, Assumptions and Judgment, Amount	\$ 409		
Lessee, Additional Leases Not yet Commenced, Term of Contract	20 years		
Lease Contract Amendments			
Increase (Decrease) Right-of-Use Asset Obtained in Exchange for Operating Lease Liability		\$ (98)	
Property, Plant and Equipment			
Finance Lease, Right-of-Use Asset, before Accumulated Amortization	\$ 1,495	1,328	
Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment			
Finance Lease, Right-of-Use Asset, Accumulated Amortization	619	538	
Long-term Debt Due Within One Year			
Finance Lease, Liability	106	117	
Long-Term Debt and Lease Obligations			
Finance Lease, Liability	833	756	
Residual Value Guarantees			
Recorded liability	0	0	
Maximum future payments	\$ 313	\$ 295	
Maximum			
Lessee, Operating and Finance Leases, Remaining Lease Term	51 years		
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STOCKHOLDERS' EQUITY (Common Stock) (Details) - shares	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

shares in Thousands
[Non-Employee Directors | Common Stock](#)

[Class of Stock \[Line Items\]](#)

[Stock Issued During Period, Shares, Employee Stock Purchase Plans](#) 5,900 6,900 7,500

~~[XML 143 R116.htm IDEA: XBRL DOCUMENT](#)~~

STOCKHOLDERS' EQUITY (Retained Earnings) (Details) - USD (\$)	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
	\$ / shares in Units, \$ in Millions		

[Dividends declared \(in dollars per share\)](#) \$ 2.80 \$ 2.80 \$ 2.80

[Undistributed Earnings of Nonconsolidated Affiliates](#) \$ 758 \$ 684

[The Dow Chemical Company | Dow Inc. \[Member\]](#)

[Dividends declared and paid](#) 2,485 2,510 \$ 4,375

[SEC Schedule, 12-04, Dividends Declared to Registrant, Consolidated Subsidiaries](#) \$ 2,578 \$ 2,510 \$ 4,375

~~[XML 144 R117.htm IDEA: XBRL DOCUMENT](#)~~

STOCKHOLDERS' EQUITY (Employee Stock Ownership Plan) (Details) \$ in Millions	12 Months Ended		
	Dec. 31, 2022		
	USD (\$)		

[Dow ESOP](#)

[Employee Stock Ownership Plan \(ESOP\) Disclosures \[Line Items\]](#)

[ESOP, compensation expense](#) \$ 31

~~[XML 145 R118.htm IDEA: XBRL DOCUMENT](#)~~

STOCKHOLDERS' EQUITY (Treasury Stock) (Details) - USD (\$) \$ in Millions	12 Months Ended				
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022	Apr. 13, 2022	Apr. 01, 2019

[Equity, Class of Treasury Stock \[Line Items\]](#)

[Treasury Stock Reissued](#) 4,304,574 2,347,747 1,499,610

[Share buy-back program authorized amount](#) \$ 3,000 \$ 3,000

[Stock Repurchase Program, Remaining Authorized Repurchase Amount](#) \$ 931

[Treasury Stock, Common](#)

[Equity, Class of Treasury Stock \[Line Items\]](#)

[Compensation Expense, Excluding Cost of Good and Service Sold](#) \$ 229 \$ 120 \$ 94

[Stock Issued During Period, Shares, Treasury Stock Reissued - compensation and benefit plans](#) 4,300,000 2,300,000 1,500,000

[Sales and Excise Tax Payable, Current](#) \$ 0 \$ 2 \$ 0

[Treasury Stock, Value, Acquired, Cost Method, Excluding Excise Tax](#) 494 625 2,325

[Compensation Expense, Excluding Cost of Good and Service Sold](#) \$ 229 \$ 120 \$ 94

[Stock Issued During Period, Shares, Treasury Stock Reissued - compensation and benefit plans](#) 4,300,000 2,300,000 1,500,000

[Sales and Excise Tax Payable, Current](#) \$ 0 \$ 2 \$ 0

[Treasury Stock, Value, Acquired, Cost Method, Excluding Excise Tax](#) \$ 494 \$ 625 \$ 2,325

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STOCKHOLDERS' EQUITY (Shares of Dow Common Stock) (Details) - shares	12 Months Ended			
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2021

[Schedule of Common Stock and Treasury Stock Outstanding Roll Forward \[Line Items\]](#)

[Issued \(in shares\)](#) 5,876,425 6,916,989 7,451,643

[Treasury Stock Reissued](#) (4,304,574) (2,347,747) (1,499,610)

[Treasury Stock, Common, Shares](#) 80,859,145 76,302,081

[Issued](#)

[Schedule of Common Stock and Treasury Stock Outstanding Roll Forward \[Line Items\]](#)

[Shares, Outstanding](#) 784,471,939 778,595,514 771,678,525 764,226,882

[Treasury Stock, Common](#)

[Schedule of Common Stock and Treasury Stock Outstanding Roll Forward \[Line Items\]](#)

[Repurchased](#) 8,861,638 11,851,223 39,286,642

[Treasury Stock, Common, Shares](#) 80,859,145 76,302,081 66,798,605 29,011,573

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STOCKHOLDERS' EQUITY (Accumulated Other Comprehensive Loss) (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

[Accumulated Other Comprehensive Income \(Loss\) \[Line Items\]](#)

[Beginning Balance](#) \$ (7,681) \$ (7,139)

[Total other comprehensive income \(loss\)](#) (429) (542) \$ 1,838

[Ending Balance](#) (8,110) (7,681) (7,139)

[Unrealized Gains \(Losses\) on Investments](#)

[Accumulated Other Comprehensive Income \(Loss\) \[Line Items\]](#)

[Beginning Balance](#) (253) (253) 59

[Other Comprehensive Income \(Loss\), before Reclassifications, before Tax](#) 39 (6) (326)

[Other Comprehensive Income \(Loss\) before Reclassifications, Tax](#) (17) 54 13

[Other comprehensive income \(loss\) before reclassifications](#) 22 48 (313)

[Total other comprehensive income \(loss\)](#) 10 0 (312)

[Ending Balance](#) (243) (253) (253)

[Cumulative Translation Adj](#)

[Accumulated Other Comprehensive Income \(Loss\) \[Line Items\]](#)

[Beginning Balance](#) (1,891) (1,934) (1,355)

[Other Comprehensive Income \(Loss\), before Reclassifications, before Tax](#) (150) 57 (557)

[Other Comprehensive Income \(Loss\) before Reclassifications, Tax](#) (2) 0 24

[Other comprehensive income \(loss\) before reclassifications](#) (152) 57 (533)

[Total other comprehensive income \(loss\)](#) (172) 43 (579)

[Ending Balance](#) (2,063) (1,891) (1,934)

[Pension and Other Postretire Benefits](#)

[Accumulated Other Comprehensive Income \(Loss\) \[Line Items\]](#)

[Beginning Balance](#) (5,486) (4,877) (7,334)

[Other Comprehensive Income \(Loss\), before Reclassifications, before Tax](#) (371) (1,454) 2,611

[Other Comprehensive Income \(Loss\) before Reclassifications, Tax](#) 77 349 (630)

[Other comprehensive income \(loss\) before reclassifications](#) (294) (1,105) 1,981

[Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax](#) 76 648 622

[Reclassification from AOCI, Current Period, Tax](#) (16) (152) (146)

[Amounts reclassified from accumulated other comprehensive income \(loss\)](#) 60 496 476

[Total other comprehensive income \(loss\)](#) (234) (609) 2,457

[Ending Balance](#) (5,720) (5,486) (4,877)

[Derivative Instruments](#)

[Accumulated Other Comprehensive Income \(Loss\) \[Line Items\]](#)

Beginning Balance	(51)	(75)	(347)
Other Comprehensive Income (Loss), before Reclassifications, before Tax	(65)	(201)	638
Other Comprehensive Income (Loss) before Reclassifications, Tax	22	30	(87)
Other comprehensive income (loss) before reclassifications	(43)	(171)	551
Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	14	250	(313)
Reclassification from AOCL, Current Period, Tax	(4)	(55)	34
Amounts reclassified from accumulated other comprehensive income (loss)	10	195	(279)
Total other comprehensive income (loss)	(33)	24	272
Ending Balance	(84)	(51)	(75)
Reclassification out of Accumulated Other Comprehensive Income [Member] Unrealized Gains (Losses) on Investments			
Accumulated Other Comprehensive Income (Loss) [Line Items]			
Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	(15)	(63)	2
Reclassification from AOCL, Current Period, Tax	3	15	(1)
Amounts reclassified from accumulated other comprehensive income (loss)	(12)	(48)	1
Reclassification out of Accumulated Other Comprehensive Income [Member] Cumulative Translation Adj			
Accumulated Other Comprehensive Income (Loss) [Line Items]			
Amounts reclassified from accumulated other comprehensive income (loss)	\$ (20)	\$ (14)	\$ (46)

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NONCONTROLLING INTERESTS	12 Months Ended		
Noncontrolling Interests (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
\$ in Millions			

Stockholders' Equity Attributable to Noncontrolling Interest [Roll Forward]

Balance at Jan 1	\$ 501	\$ 529	
Balance at Dec 31	496	501	\$ 529
Cash Proceeds from Sale of 40% Membership interests in Dow InfraCo	\$ 2,400		
Percentage of Membership Interests in Dow InfraCo to be Sold	40.00%		
Additional Percentage of Dow InfraCo Membership Interests Available for Purchase	9.00%		
Additional Cash Proceeds for additional 9 percent of Membership Interest in InfraCo (Optional)	\$ 600		

Noncontrolling Interests

Stockholders' Equity Attributable to Noncontrolling Interest [Roll Forward]

Balance at Jan 1	501	529	574
Net income attributable to noncontrolling interests - continuing operations	85	71	58
Distributions to noncontrolling interests	(69)	(81)	(76)
Cumulative translation adjustments	(20)	(19)	(28)
Noncontrolling Interest, Increase (Decrease) From Other Activity	(1)	1	1
Balance at Dec 31	496	501	529
Dividends Paid to a Joint Venture Not Included in Distributions to NCI	\$ 8	\$ 8	\$ 7

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PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS (Defined Benefit Pension Plans) (Details) - USD (\$)	3 Months Ended		12 Months Ended			
\$ in Millions	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2023	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment						\$ (642)

Defined Benefit Plan, Assumptions Used in Calculations [Abstract]

Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement	\$ 1,681
Defined Benefit Plan, Plan Assets, Payment for Settlement	\$ 1,617
Corporate Segment [Member]	

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment					(642)
Pension Plan [Member]					

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment			\$ 10	(642)	\$ 0
Employer contributions			121	\$ 142	
Expected pension contributions			\$ 175		
Defined Benefit Plan, Assumptions Used in Calculations [Abstract]					
Discount rate - benefit obligations	4.73%		5.13%	4.73%	5.18%
Discount rate - net periodic costs			4.73%	5.26%	2.57%
Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Weighted-Average Interest Crediting Rate	3.99%		3.81%	3.99%	
Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Weighted-Average Interest Crediting Rate			3.99%	4.19%	3.57%
Rate of compensation increase - benefit obligations	3.80%		3.40%	3.80%	
Rate of compensation increase - net periodic costs			3.80%	4.05%	3.94%
Expected return on plan assets - net periodic costs			6.42%	6.62%	6.68%
Defined Benefit Plan, Accumulated Benefit Obligation		\$ 22,300	\$ 20,900	\$ 22,300	
Defined Benefit Plan, Plan Assets, Increase (Decrease) for Assets Transferred to (from) Plan	\$ (70)		\$ (90)	(56)	(73)
Defined Benefit Plan, Plan Assets, Payment for Settlement			\$ 34	\$ 1,777	

UNITED STATES

Defined Benefit Plan, Assumptions Used in Calculations [Abstract]

Discount rate - benefit obligations	5.30%		5.74%	5.30%	
Discount rate - net periodic costs			5.30%	5.76%	3.04%
Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Weighted-Average Interest Crediting Rate	4.50%		3.54%	4.50%	
Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Weighted-Average Interest Crediting Rate			4.50%	4.50%	4.50%
Rate of compensation increase - benefit obligations	4.25%			4.25%	
Rate of compensation increase - net periodic costs			4.25%	4.25%	4.25%
Expected return on plan assets - net periodic costs			7.07%	7.46%	7.95%

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PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS (Other Postretirement Benefits) (Details) - Other Postretirement Benefit Plans	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

Defined Benefit Plan Disclosure [Line Items]

Discount rate - benefit obligations	5.66%	5.23%	
Discount rate - net periodic costs	5.23%	5.57%	2.85%
Health Care Cost Trend Rate Assumed for Next Year - benefit obligations	7.00%	6.61%	
Health Care Cost Trend Rate Assumed for Next Year - net periodic costs	6.61%	6.79%	6.50%
Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate) - benefit obligations	5.00%	5.00%	
Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate) - net periodic costs	5.00%	5.00%	5.00%

Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year	2033	2033				
Year that the Rate Reaches the Ultimate Health Care Cost Trend Rate	2033	2033			2028	
~~XML 151 R124.htm IDEA XBRL DOCUMENT~~						
PENSION PLANS	3 Months Ended			12 Months Ended		
AND OTHER						
POSTRETIREMENT						
BENEFITS (Change in						
Projected Benefit						
Obligations, Plan						
Assets and Funded						
Status of All						
Significant Plans)						
(Details) - USD (\$)						
\$ in Millions						
Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward]						
Fair value of plan assets at beginning of year				\$ 19,600		
Defined Benefit Plan, Plan Assets, Payment for Settlement		\$ (1,617)				
Fair value of plan assets at end of year		19,600		18,200	\$ 19,600	
Pension Plan [Member]						
Defined Benefit Plan, Change in Benefit Obligations [Roll Forward]						
Benefit obligations at beginning of year				22,467	22,861	
Service cost				57	272	\$ 392
Interest cost				1,005	1,110	680
Plan participants' contributions				16	9	
Actuarial changes in assumptions and experience				(877)	1,086	
Benefits paid				(1,237)	(1,385)	
Plan amendments				0	6	
Defined Benefit Plan Business Combinations And Acquisitions Divestiture Other Benefit Obligation				(8)	6	
Effect of foreign exchange rates				(360)	279	
Termination Benefits/curtailment cost/settlements				(69)	(1,777)	
Benefit obligations at end of year		22,467		21,010	22,467	22,861
Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward]						
Fair value of plan assets at beginning of year				19,634	21,231	
Actual return on plan assets				9	1,228	
Employer contributions				121	142	
Plan participants' contributions				16	9	
Benefits paid				(1,237)	(1,385)	
Defined Benefit Plan, Plan Assets, Payment for Settlement				(34)	(1,777)	
Defined Benefit Plan, Plan Assets, Increase (Decrease) for Assets Transferred to (from) Plan	\$ (70)		\$ (90)	(56)	(73)	
Effect of foreign exchange rates				(284)	259	
Fair value of plan assets at end of year		19,634		18,169	19,634	21,231
Defined Benefit Plan, Funded Status [Abstract]						
Defined Benefit Plan, Funded (Unfunded) Status of Plan		(2,833)		(2,841)	(2,833)	
Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position [Abstract]						
Assets for Plan Benefits, Defined Benefit Plan		889		757	889	
Accrued and other current liabilities		(67)		(73)	(67)	
Pension and other postretirement benefits - noncurrent		(3,655)		(3,525)	(3,655)	
Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position		(2,833)		(2,841)	(2,833)	
Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax [Abstract]						
Net loss (gain)		7,709		7,996	7,709	
Prior service credit		(84)		(44)	(84)	
Pretax balance in AOCL at end of year		7,625		7,952	7,625	
Other Postretirement Benefit Plans						
Defined Benefit Plan, Change in Benefit Obligations [Roll Forward]						
Benefit obligations at beginning of year				914	893	
Service cost				3	4	6
Interest cost				44	45	26
Plan participants' contributions				0	0	
Actuarial changes in assumptions and experience				(56)	65	
Benefits paid				(88)	(94)	
Plan amendments				0	0	
Defined Benefit Plan Business Combinations And Acquisitions Divestiture Other Benefit Obligation				0	0	
Effect of foreign exchange rates				(5)	1	
Termination Benefits/curtailment cost/settlements				0	0	
Benefit obligations at end of year		914		812	914	893
Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward]						
Fair value of plan assets at beginning of year				0	0	
Actual return on plan assets				0	0	
Employer contributions				0	0	
Plan participants' contributions				0	0	
Benefits paid				0	0	
Defined Benefit Plan, Plan Assets, Payment for Settlement				0	0	
Defined Benefit Plan, Plan Assets, Increase (Decrease) for Assets Transferred to (from) Plan				0	0	
Effect of foreign exchange rates				0	0	
Fair value of plan assets at end of year		0		0	0	\$ 0
Defined Benefit Plan, Funded Status [Abstract]						
Defined Benefit Plan, Funded (Unfunded) Status of Plan		(914)		(812)	(914)	
Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position [Abstract]						
Assets for Plan Benefits, Defined Benefit Plan		0		0	0	
Accrued and other current liabilities		(86)		(77)	(86)	
Pension and other postretirement benefits - noncurrent		(828)		(735)	(828)	
Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position		(914)		(812)	(914)	
Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax [Abstract]						
Net loss (gain)		(402)		(417)	(402)	
Prior service credit		0		0	0	
Pretax balance in AOCL at end of year		(402)		(417)	(402)	
UNITED STATES						
Defined Benefit Plan, Funded Status [Abstract]						
Defined Benefit Plan, Funded (Unfunded) Status of Plan		(1,192)		(1,360)	(1,192)	
UNITED STATES Other Postretirement Benefit Plans						
Defined Benefit Plan, Funded Status [Abstract]						
Defined Benefit Plan, Funded (Unfunded) Status of Plan		0		0	0	
Non-US [Member]						
Defined Benefit Plan, Funded Status [Abstract]						
Defined Benefit Plan, Funded (Unfunded) Status of Plan		(1,017)		(888)	(1,017)	
Non-US [Member] Other Postretirement Benefit Plans						
Defined Benefit Plan, Funded Status [Abstract]						
Defined Benefit Plan, Funded (Unfunded) Status of Plan		0		0	0	

Pension Plan, Excluding Plans with Plan Assets			
Defined Benefit Plan, Funded Status [Abstract]			
Defined Benefit Plan, Funded (Unfunded) Status of Plan	(624)	(593)	(624)
Other Postretirement Benefit Plans, Excluding Plans with Plan Assets			
Defined Benefit Plan, Funded Status [Abstract]			
Defined Benefit Plan, Funded (Unfunded) Status of Plan	\$ (914)	\$ (812)	\$ (914)

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PENSION PLANS			
AND OTHER			
POSTRETIREMENT			
BENEFITS (Accum			
Benefit Obligations in	Dec. 31, 2024	Dec. 31, 2023	
Excess) (Details) -			
Pension Plan			
[Member] - USD (\$)			
\$ in Millions			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Accumulated Benefit Obligation	\$ 20,900	\$ 22,300	
Accumulated benefit obligations	17,455	18,612	
Fair value of plan assets	\$ 13,905	\$ 14,962	

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PENSION PLANS			
AND OTHER			
POSTRETIREMENT			
BENEFITS (Projected			
Benefit Obligations in	Dec. 31, 2024	Dec. 31, 2023	
Excess) (Details) -			
Pension Plan			
[Member] - USD (\$)			
\$ in Millions			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Projected benefit obligations	\$ 17,502	\$ 18,783	
Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets	\$ 13,905	\$ 15,060	

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PENSION PLANS			12 Months Ended
AND OTHER			
POSTRETIREMENT			
BENEFITS (Net			
Periodic Benefit Cost			
and Other Changes in			
Plan Assets and			
Benefit Obligations			
Recognized in Other	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Comprehensive			
Income for All			
Significant Plans)			
(Details) - USD (\$)			
\$ in Millions			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		\$ (642)	
Net periodic benefit cost	\$ (264)	264	\$ (358)
Pension Plan [Member]			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Service cost	57	272	392
Interest cost	1,005	1,110	680
Expected return on plan assets	(1,380)	(1,539)	(1,686)
Amortization of prior service credit	(14)	(26)	(21)
Amortization of unrecognized (gain) loss	141	89	658
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment	10	(642)	0
Net periodic benefit cost	(201)	548	23
Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax	(444)	(1,395)	2,231
Prior service cost (credit)	0	6	(25)
Amortization of prior service credit	14	26	21
Amortization of unrecognized gain (loss)	(141)	(89)	(658)
Curtailment/Settlement gain (loss)	10	(642)	0
Total recognized in other comprehensive (income) loss	327	696	(2,893)
Total recognized in net periodic benefit cost and other comprehensive (income) loss	126	1,244	(2,870)

[Other Postretirement Benefit Plans](#)

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Service cost	3	4	6
Interest cost	44	45	26
Expected return on plan assets	0	0	0
Amortization of prior service credit	0	0	0
Amortization of unrecognized (gain) loss	(41)	(57)	(15)
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment	0	0	0
Net periodic benefit cost	6	(8)	17
Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax	56	(64)	317
Prior service cost (credit)	0	0	0
Amortization of prior service credit	0	0	0
Amortization of unrecognized gain (loss)	41	57	15
Curtailment/Settlement gain (loss)	0	0	0
Total recognized in other comprehensive (income) loss	(15)	121	(302)
Total recognized in net periodic benefit cost and other comprehensive (income) loss	\$ (9)	\$ 113	\$ (285)

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PENSION PLANS			
AND OTHER			
POSTRETIREMENT			
BENEFITS (Estimated	Dec. 31, 2024		
Future Benefit	USD (\$)		
Payments) (Details)			
\$ in Millions			

[Pension Plan \[Member\]](#)

[Defined Benefit Plan, Expected Future Benefit Payment \[Abstract\]](#)

Defined Benefit Plan, Expected Future Benefit Payment, Year One	\$ 1,943
Defined Benefit Plan, Expected Future Benefit Payment, Year Two	1,357
Defined Benefit Plan, Expected Future Benefit Payment, Year Three	1,372
Defined Benefit Plan, Expected Future Benefit Payment, Year Four	1,398
Defined Benefit Plan, Expected Future Benefit Payment, Year Five	1,404
Defined Benefit Plan, Expected Future Benefit Payment, after Year Five for Next Five Years	7,032
Total	14,506

[Other Postretirement Benefit Plans](#)

[Defined Benefit Plan, Expected Future Benefit Payment \[Abstract\]](#)

Defined Benefit Plan, Expected Future Benefit Payment, Year One	79

Defined Benefit Plan, Expected Future Benefit Payment, Year Two	76
Defined Benefit Plan, Expected Future Benefit Payment, Year Three	75
Defined Benefit Plan, Expected Future Benefit Payment, Year Four	73
Defined Benefit Plan, Expected Future Benefit Payment, Year Five	71
Defined Benefit Plan, Expected Future Benefit Payment, after Year Five for Next Five Years	313
Total	\$ 687

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PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS (Target Allocation for Plan Investment Strategy and Risk Management for Plan Assets) (Details) - Pension Plan [Member]	Dec. 31, 2024

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	100.00%
Equity securities	

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	20.00%
Fixed Income securities	

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	49.00%
Alternative Investments	

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	26.00%
Other Investments	

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	5.00%

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PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS (Basis of Fair Value Measurements of Pension Plan Assets) (Details) - USD (\$) \$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	\$ 18,200	\$ 19,600	
Pension Plan [Member]			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	18,169	19,634	\$ 21,231
Subtotal	12,468	13,796	

[Pension Plan \[Member\] | Quoted Prices in Active Markets for Identical Items \(Level 1\)](#)

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Subtotal	4,368	4,658	
Pension Plan [Member] Significant Other Observable Inputs (Level 2)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Subtotal	8,093	9,131	
Pension Plan [Member] Significant Unobservable Inputs (Level 3)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	7	7	12
Subtotal	7	7	

[Cash and Cash Equivalents | Pension Plan \[Member\]](#)

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	1,319	1,050	
Cash and Cash Equivalents Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	1,087	987	
Cash and Cash Equivalents Pension Plan [Member] Significant Other Observable Inputs (Level 2)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	232	63	
Cash and Cash Equivalents Pension Plan [Member] Significant Unobservable Inputs (Level 3)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	0	0	
U.S. Equity [Member] Pension Plan [Member]			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1,474	1,443	
U.S. Equity [Member] Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1,466	1,431	
U.S. Equity [Member] Pension Plan [Member] Significant Other Observable Inputs (Level 2)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	7	11	
U.S. Equity [Member] Pension Plan [Member] Significant Unobservable Inputs (Level 3)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1	1	
Non-U.S. Equity [Member] Pension Plan [Member]			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1,620	1,720	
Non-U.S. Equity [Member] Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1,488	1,584	
Non-U.S. Equity [Member] Pension Plan [Member] Significant Other Observable Inputs (Level 2)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	127	132	
Non-U.S. Equity [Member] Pension Plan [Member] Significant Unobservable Inputs (Level 3)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	5	4	
Equity securities Pension Plan [Member]			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	3,094	3,163	
Equity securities Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			

[Defined Benefit Plan Disclosure \[Line Items\]](#)

Fair value of plan assets	2,954	3,015	

Equity securities Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	134	143	
Equity securities Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	6	5	6
Government debt Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	3,805	4,665	
Government debt Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	47	
Government debt Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	3,805	4,618	
Government debt Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Corporate bonds Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	3,189	4,277	
Corporate bonds Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	308	584	
Corporate bonds Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	2,881	3,692	
Corporate bonds Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	1	
Debt - asset-backed Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	42	43	
Debt - asset-backed Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Debt - asset-backed Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	42	43	
Debt - asset-backed Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Fixed Income Securities [Member] Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	7,036	8,985	
Fixed Income Securities [Member] Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	308	631	
Fixed Income Securities [Member] Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	6,728	8,353	
Fixed Income Securities [Member] Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	0	1	1
Private Equity Funds Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1	1	
Defined Benefit Plan, Alternative Investments, Fair Value Of Plan Assets	3,556	3,350	
Private Equity Funds Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Private Equity Funds Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Private Equity Funds Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	1	1	
Real Estate Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	19	21	
Defined Benefit Plan, Alternative Investments, Fair Value Of Plan Assets	1,423	1,741	
Real Estate Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	19	21	
Real Estate Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Real Estate Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Derivatives - asset position Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	242	190	
Derivatives - asset position Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	5	1	
Derivatives - asset position Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	237	189	
Derivatives - asset position Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Derivatives - liability position Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	423	223	
Derivatives - liability position Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			

Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	5	0	
Derivatives - liability position Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	418	223	
Derivatives - liability position Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	0	0	
Alternative Investments Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	(161)	(11)	
Alternative Investments Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	19	22	
Alternative Investments Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	(181)	(34)	
Alternative Investments Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	1	1	\$ 5
Other Investments Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	1,180	609	
Other Investments Pension Plan [Member] Quoted Prices in Active Markets for Identical Items (Level 1)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	0	3	
Other Investments Pension Plan [Member] Significant Other Observable Inputs (Level 2)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	1,180	606	
Other Investments Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	0	0	
Hedge Funds Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Defined Benefit Plan, Alternative Investments, Fair Value Of Plan Assets	839	820	
Plan Assets, Retirement Plan, Total investments measured at NAV [Member] Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	5,818	5,911	
Pension Trust Receivables [Member] Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	81	42	
Pension Trust Payables [Member] Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	\$ (198)	\$ (115)	
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PENSION PLANS	12 Months Ended		
AND OTHER			
POSTRETIREMENT			
BENEFITS (Fair			
Value Measurement			
of Level 3 Pension	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Plan Assets) (Details)			
- USD (\$)			
\$ in Millions			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	\$ 18,200	\$ 19,600	
Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	18,169	19,634	\$ 21,231
Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	7	7	12
Plan Assets Still Held	(1)	(3)	
Purchases, sales and settlements, net	(1)	(2)	
Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 2			
Equity securities Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	3,094	3,163	
Equity securities Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	6	5	6
Plan Assets Still Held	(1)	1	
Purchases, sales and settlements, net	(1)	(2)	
Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 3			
Fixed Income Securities Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	7,036	8,985	
Fixed Income Securities Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	0	1	1
Plan Assets Still Held	0	0	
Purchases, sales and settlements, net	0	0	
Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 (1)			
Alternative Investments Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	(161)	(11)	
Alternative Investments Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	1	1	\$ 5
Plan Assets Still Held	0	(4)	
Purchases, sales and settlements, net	0	0	
Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 0			
Other Investments Pension Plan [Member]			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	1,180	609	
Other Investments Pension Plan [Member] Significant Unobservable Inputs (Level 3)			
Defined Benefit Plan Disclosure [Line Items]			
Fair value of plan assets	\$ 0	\$ 0	
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PENSION PLANS	12 Months Ended		

AND OTHER POSTRETIREMENT BENEFITS (Defined Contribution Plans) (Details) - USD (\$) \$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Retirement Benefits [Abstract]			
Defined Contribution Plan, Cost	\$ 312	\$ 214	\$ 150
Automatic Non-Elective Contribution			
Defined Contribution Plan Disclosure [Line Items]			
Defined Contribution Plan, Employer Matching Contribution, Percent of Employees' Gross Pay	4.00%		
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STOCK-BASED COMPENSATION (Accounting for Stock-Based Compensation) (Details) - USD (\$) \$ / shares in Units, shares in Millions, \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Dividend yield	5.08%	4.74%	4.59%
Expected volatility	29.70%	30.30%	30.20%
Risk-free interest rate	4.24%	3.83%	2.00%
Common Stock, Dividends, Per Share, Cash Paid	\$ 0.70	\$ 0.70	\$ 0.70
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 35	\$ 47	\$ 47
Share-based Payment Arrangement, Expense	\$ 159	\$ 212	\$ 211
Employee Stock Option			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Term	6 years	6 years	6 years 3 months
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 3	\$ 3	\$ 3
Share-based Payment Arrangement, Expense	\$ 13	\$ 13	\$ 13
Employee Stock Option 2019 Stock Incentive Plan [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Number of Shares Available for Grant	36		
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STOCK-BASED COMPENSATION (Stock Options) (Details) - USD (\$) \$ / shares in Units, shares in Thousands, \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Payment Arrangement, Expense	\$ 159	\$ 212	\$ 211
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 35	\$ 47	\$ 47
Employee Stock Option			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Maximum term by share based compensation after vesting	10 years		
Weighted-average fair value per share of options granted	\$ 10.94	\$ 12.13	\$ 11.08
Share-based Payment Arrangement, Expense	\$ 13	\$ 13	\$ 13
Share-based Payment Arrangement, Expense, Tax Benefit	3	3	3
Total amount of cash received from the exercise of options	53	77	109
Total intrinsic value of options exercised	9	40	73
Share-based Payment Arrangement, Exercise of Option, Tax Benefit	2	\$ 9	\$ 16
Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount	\$ 4		
Employee Service Share-based Compensation, Nonvested, Total Compensation Cost not yet recognized and period for recognition in years	1 year 6 months 14 days		
Employee Stock Option Minimum			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	1 year		
Employee Stock Option Maximum			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	3 years		
2019 Stock Incentive Plan [Member] Employee Stock Option			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Number	13,370	13,303	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted-Average Exercise Price	\$ 57.35	\$ 56.79	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Net of Forfeitures	1,308		
Share-based Compensation Arrangements by Share-based Payment Award, Options, Grants in Period, Weighted-Average Exercise Price	\$ 55.17		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period	(1,171)		
Share-based Compensation Arrangements by Share-based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price	\$ 48.38		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures and Expirations in Period	(70)		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price	\$ 59.75		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term	4 years 6 months 18 days		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Intrinsic Value	\$ 0		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested and Expected to Vest, Exercisable, Number	10,984		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Exercise Price	\$ 57.37		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term	3 years 8 months 12 days		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Intrinsic Value	\$ 0		
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STOCK-BASED COMPENSATION (Restricted Stock Units) (Details) - USD (\$) \$ / shares in Units, shares in Thousands, \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Payment Arrangement, Expense	\$ 159	\$ 212	\$ 211
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 35	\$ 47	\$ 47
Restricted Stock Units (RSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Number	4,125	3,858	
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value	\$ 57.09	\$ 57.87	

Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	2,104		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value	\$ 55.14	\$ 58.39	\$ 58.60
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period	(1,679)		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value	\$ 56.86		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeited in Period	(158)		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value	\$ 52.60		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value	\$ 86	\$ 117	\$ 102
Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Deferred Stock Awards	19	26	23
Share-based Payment Arrangement, Expense	110	103	99
Share-based Payment Arrangement, Expense, Tax Benefit	24	\$ 23	\$ 22
Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount	\$ 90		
Employee Service Share-based Compensation, Nonvested, Total Compensation Cost not yet recognized and period for recognition in years	1 year 9 months		
	1,800		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued	\$ 57.81		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested But Not Issued, Weighted Average Grant Date Fair Value			
Restricted Stock Units (RSUs) [Member] Maximum			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	3 years		
Restricted Stock Units (RSUs) [Member] Minimum			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	2 years		
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STOCK-BASED COMPENSATION (Performance Stock Units) (Details) - USD (\$)	12 Months Ended		
\$ / shares in Units, \$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Payment Arrangement, Expense	\$ 159	\$ 212	\$ 211
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 35	\$ 47	\$ 47
Performance Stock Units (PSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	1,377,000		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value	\$ 58.38		
Actual number of shares granted above target minimum range	0.00%	0.00%	0.00%
Granted Shares issued at 200 percent of Target Shares Granted	1,140,477		
Actual number of shares granted above target maximum range	200.00%	200.00%	200.00%
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Number	3,619,000	3,425,000	
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value	\$ 62.44	\$ 63.76	
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period	(1,140,000)		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value	\$ 55.42		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeited in Period	(43,000)		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value	\$ 52.02		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value	\$ 127	\$ 77	\$ 51
Employee Service Share-based Compensation, Tax Benefit Realized from Vesting of Performance Deferred Stock Awards	28	17	11
Share-based Payment Arrangement, Expense	9	67	70
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 2	\$ 15	\$ 16
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period	398,000	369,000	162,000
Total cash paid to settle PSUs	\$ 44	\$ 21	\$ 10
Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount	\$ 27		
Employee Service Share-based Compensation, Nonvested, Total Compensation Cost not yet recognized and period for recognition in years	1 year 8 months 8 days		
Performance Stock Units (PSUs) [Member] Minimum			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	1 year		
Performance Stock Units (PSUs) [Member] Maximum			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	3 years		
Various Performance Periods Performance Stock Units (PSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	11,000		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value	\$ 51.93		
January 1, 2024 - December 31, 2026 Performance Stock Units (PSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	1,366,000		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value	\$ 58.43		
December 18, 2023 - December 18, 2026 Performance Stock Units (PSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	13,000		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value	\$ 54.25		
Actual number of shares granted above target minimum range	0.00%		
Actual number of shares granted above target maximum range	100.00%		
January 1, 2023 - December 31, 2023 Performance Stock Units (PSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	1,233,000		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value		\$ 64.04	
January 1, 2022 - December 31, 2022 Performance Stock Units (PSUs) [Member]			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period		1,157,000	
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value		\$ 65.83	
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STOCK-BASED COMPENSATION (ESPP) (Details) - USD (\$)	12 Months Ended		
\$ / shares in Units, shares in Thousands,	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

\$ in Millions			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Payment Arrangement, Expense	\$ 159	\$ 212	\$ 211
Share-based Payment Arrangement, Expense, Tax Benefit	\$ 35	\$ 47	\$ 47
Employee Stock Purchase Plan			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Share-based Compensation Arrangement by Share-based Payment Award, Maximum Employee Subscription Rate	10.00%		
Share-based Compensation Arrangement by Share-based Payment Award, Purchase Price of Common Stock, Percent	85.00%		
Share-based Compensation Arrangements by Share-based Payment Award, Options, Grants in Period, Weighted-Average Exercise Price	\$ 47,040,000.00	\$ 42,270,000	\$ 37,750,000
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value			
Share-Based Payment Arrangement, Noncash Expense	\$ 27	\$ 29	\$ 29
Share-Based Payment Arrangement, Expense, after Tax	6	6	7
Total amount of cash received from the exercise of purchase rights	113	111	103
Share based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested in Period, Intrinsic Value Monetary			
Employee Service Share-based Compensation, Tax Benefit Realized from Exercise of Employee Stock Puchase Plan Purchase Rights Exercised	\$ 4	\$ 4	\$ 4
Employee Stock Purchase Plan Employee			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Right to Purchase Shares Subscribed by Employee	2,400	2,600	2,700

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FINANCIAL INSTRUMENTS (Investments) (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

[Cash and Cash Equivalents \[Line Items\]](#)

Gross realized gains	\$ 36	\$ 89	\$ 43
Gross realized losses	21	26	45
Within one year, Amortized Cost	88		
One to five years, Amortized Cost	1,224		
Six to ten years, Amortized Cost	426		
After ten years, Amortized Cost	537		
Total, Amortized Cost	2,275		
Within one year, Fair Value	78		
One to five years, Fair Value	1,118		
Six to ten years, Fair Value	405		
After ten years, Fair Value	432		
Total, Fair Value	2,033		
Equity securities	14	17	
Proceeds from Sale of Debt Securities, Available-for-sale	\$ 1,821	\$ 985	\$ 543

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FINANCIAL INSTRUMENTS (Temporarily Impaired Securities) (Details) - USD (\$) \$ in Millions	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023

[Debt Securities, Available-for-sale \[Line Items\]](#)

Temporarily Impaired Securities, Less than 12 Months, Fair Value	\$ 722	\$ 292
Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, Less than 12 Months, Accumulated Loss	(73)	(100)
Debt Securities, Held-to-maturity, Continuous Unrealized Loss Position, 12 Months or Longer, Fair Value	968	1,206
Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, 12 Months or Longer	(188)	(198)
Available-for-sale Securities, Continuous Unrealized Loss Position, Fair Value	1,690	1,498
Available-for-sale Securities, Continuous Unrealized Position	(261)	(298)
Cost method investments, aggregate cost	153	171
Net unrealized gain recognized in equity securities	1	7
Government debt		
Debt Securities, Available-for-sale [Line Items]		
Temporarily Impaired Securities, Less than 12 Months, Fair Value	388	37
Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, Less than 12 Months, Accumulated Loss	(18)	(2)
Debt Securities, Held-to-maturity, Continuous Unrealized Loss Position, 12 Months or Longer, Fair Value	482	546
Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, 12 Months or Longer	(105)	(105)
Available-for-sale Securities, Continuous Unrealized Loss Position, Fair Value	870	583
Available-for-sale Securities, Continuous Unrealized Position	(123)	(107)
Corporate bonds		
Debt Securities, Available-for-sale [Line Items]		
Temporarily Impaired Securities, Less than 12 Months, Fair Value	334	255
Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, Less than 12 Months, Accumulated Loss	(55)	(98)
Debt Securities, Held-to-maturity, Continuous Unrealized Loss Position, 12 Months or Longer, Fair Value	486	660
Debt Securities, Available-for-sale, Continuous Unrealized Loss Position, 12 Months or Longer	(83)	(93)
Available-for-sale Securities, Continuous Unrealized Loss Position, Fair Value	820	915
Available-for-sale Securities, Continuous Unrealized Position	\$ (138)	\$ (191)

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FINANCIAL INSTRUMENTS (Notional Amounts) (Details) bbl in Millions, \$ in Millions	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
	USD (\$) bbl	USD (\$) bbl

[Derivatives designated as hedging instruments: | Interest Rate Swap \[Member\]](#)

[Derivative \[Line Items\]](#)

Derivative, Notional Amount	\$ 1,870	\$ 3,000

[Derivatives designated as hedging instruments: | Foreign Exchange Contract \[Member\]](#)

[Derivative \[Line Items\]](#)

Derivative, Notional Amount	\$ 3,144	\$ 2,316

[Derivatives designated as hedging instruments: | Hydrocarbon derivatives](#)

[Derivative \[Line Items\]](#)

Derivative, Nonmonetary Notional Amount, Volume bbl	3.2	3.7

[Derivatives not designated as hedging instruments: | Interest Rate Swap \[Member\]](#)

[Derivative \[Line Items\]](#)

Derivative, Notional Amount	\$ 14	\$ 59

[Derivatives not designated as hedging instruments: | Foreign Exchange Contract \[Member\]](#)

[Derivative \[Line Items\]](#)

Derivative, Notional Amount	\$ 9,244	\$ 5,824

[Derivatives not designated as hedging instruments: | Hydrocarbon derivatives](#)

[Derivative \[Line Items\]](#)

Derivative, Nonmonetary Notional Amount, Volume bbl	1.1	1.4

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FINANCIAL

INSTRUMENTS
(Accounting for
Derivative
Instruments and
Hedging Activities)
(Details) - USD (\$)
\$ in Millions

Dec. 31, 2024Dec. 31, 2023

[Foreign Currency Denominated Debt \[Member\]](#)

[Derivative \[Line Items\]](#)

[Nonderivative Instruments Notional](#) \$ 2,466 \$ 2,629

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FINANCIAL
INSTRUMENTS
(Schedule of Fair
Values of Derivative
Instruments)
(Details) - USD (\$)
\$ in Millions

Dec. 31, 2024Dec. 31, 2023

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	\$ 218	\$ 257
Counterparty and Cash Collateral Netting	(105)	(203)
Derivative Asset Statement Of Financial Position Extensible Enumeration, Not Disclosed Flag	113	54
Derivative Liability, Fair Value, Gross Liability	254	270
Counterparty and Cash Collateral Netting	(105)	(204)
Derivative Liability Statement Of Financial Position Extensible Enumeration, Not Disclosed Flag	149	66
Derivative Liability, Collateral, Right to Reclaim Cash, Offset	16	22
Derivative Asset, Collateral, Obligation to Return Cash, Offset	0	0

[Derivatives designated as hedging instruments:](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	124	187
Counterparty and Cash Collateral Netting	(85)	(156)
Derivative Asset	(39)	(31)
Derivative Liability, Fair Value, Gross Liability	214	195
Counterparty and Cash Collateral Netting	(85)	(157)
Derivative Liability	(129)	(38)

[Derivatives designated as hedging instruments: | Interest Rate Contract \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Current	0	0
Derivative Asset, Noncurrent	0	3
Derivative Liability, Current	26	22
Derivative Liability, Noncurrent	0	0

[Derivatives designated as hedging instruments: | Interest Rate Contract \[Member\] | Other current assets](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	20	73
Counterparty and Cash Collateral Netting	(20)	(73)

[Derivatives designated as hedging instruments: | Interest Rate Contract \[Member\] | Accrued and Other Current Liabilities \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Liability, Fair Value, Gross Liability	46	95
Counterparty and Cash Collateral Netting	(20)	(73)

[Derivatives designated as hedging instruments: | Interest Rate Contract \[Member\] | Deferred charges and other assets \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	0	59
Counterparty and Cash Collateral Netting	0	(56)

[Derivatives designated as hedging instruments: | Interest Rate Contract \[Member\] | Other Noncurrent Liabilities \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Liability, Fair Value, Gross Liability	0	56
Counterparty and Cash Collateral Netting	0	(56)

[Derivatives designated as hedging instruments: | Foreign currency](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Current	18	16
Derivative Asset, Noncurrent	0	5
Derivative Liability, Current	60	3
Derivative Liability, Noncurrent	40	0

[Derivatives designated as hedging instruments: | Foreign currency | Other current assets](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	33	21
Counterparty and Cash Collateral Netting	(15)	(5)

[Derivatives designated as hedging instruments: | Foreign currency | Accrued and Other Current Liabilities \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Liability, Fair Value, Gross Liability	75	8
Counterparty and Cash Collateral Netting	(15)	(5)

[Derivatives designated as hedging instruments: | Foreign currency | Deferred charges and other assets \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	0	5
Counterparty and Cash Collateral Netting	0	0

[Derivatives designated as hedging instruments: | Foreign currency | Other Noncurrent Liabilities \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Liability, Fair Value, Gross Liability	40	0
Counterparty and Cash Collateral Netting	0	0

[Derivatives designated as hedging instruments: | Commodities](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Current	11	6
Derivative Asset, Noncurrent	10	1
Derivative Liability, Current	2	12
Derivative Liability, Noncurrent	1	1

[Derivatives designated as hedging instruments: | Commodities | Other current assets](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	25	27
Counterparty and Cash Collateral Netting	(14)	(21)

[Derivatives designated as hedging instruments: | Commodities | Accrued and Other Current Liabilities \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Liability, Fair Value, Gross Liability	16	34
Counterparty and Cash Collateral Netting	(14)	(22)

[Derivatives designated as hedging instruments: | Commodities | Deferred charges and other assets \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Asset, Fair Value, Gross Asset	46	2
Counterparty and Cash Collateral Netting	(36)	(1)

[Derivatives designated as hedging instruments: | Commodities | Other Noncurrent Liabilities \[Member\]](#)

[Derivatives, Fair Value \[Line Items\]](#)

Derivative Liability, Fair Value, Gross Liability	37	2

Counterparty and Cash Collateral Netting	(36)	(1)		
Derivatives not designated as hedging instruments:				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Fair Value, Gross Asset	94	70		
Counterparty and Cash Collateral Netting	(20)	(47)		
Derivative Asset	74	23		
Derivative Liability, Fair Value, Gross Liability	40	75		
Counterparty and Cash Collateral Netting	(20)	(47)		
Derivative Liability	20	28		
Derivatives not designated as hedging instruments: Interest Rate Contract [Member]				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Current	0	1		
Derivative Liability, Current	1	0		
Derivatives not designated as hedging instruments: Interest Rate Contract [Member] Other current assets				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Fair Value, Gross Asset	0	4		
Counterparty and Cash Collateral Netting	0	(3)		
Derivatives not designated as hedging instruments: Interest Rate Contract [Member] Accrued and Other Current Liabilities [Member]				
Derivatives, Fair Value [Line Items]				
Derivative Liability, Fair Value, Gross Liability	1	3		
Counterparty and Cash Collateral Netting	0	(3)		
Derivatives not designated as hedging instruments: Foreign currency				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Current	58	17		
Derivative Liability, Current	11	22		
Derivatives not designated as hedging instruments: Foreign currency Other current assets				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Fair Value, Gross Asset	74	33		
Counterparty and Cash Collateral Netting	(16)	(16)		
Derivatives not designated as hedging instruments: Foreign currency Accrued and Other Current Liabilities [Member]				
Derivatives, Fair Value [Line Items]				
Derivative Liability, Fair Value, Gross Liability	27	38		
Counterparty and Cash Collateral Netting	(16)	(16)		
Derivatives not designated as hedging instruments: Commodities				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Current	15	5		
Derivative Asset, Noncurrent	1	0		
Derivative Liability, Current	7	6		
Derivative Liability, Noncurrent	1	0		
Derivatives not designated as hedging instruments: Commodities Other current assets				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Fair Value, Gross Asset	16	33		
Counterparty and Cash Collateral Netting	(1)	(28)		
Derivatives not designated as hedging instruments: Commodities Accrued and Other Current Liabilities [Member]				
Derivatives, Fair Value [Line Items]				
Derivative Liability, Fair Value, Gross Liability	8	34		
Counterparty and Cash Collateral Netting	(1)	(28)		
Derivatives not designated as hedging instruments: Commodities Deferred charges and other assets [Member]				
Derivatives, Fair Value [Line Items]				
Derivative Asset, Fair Value, Gross Asset	4	0		
Counterparty and Cash Collateral Netting	(3)	0		
Derivatives not designated as hedging instruments: Commodities Other Noncurrent Liabilities [Member]				
Derivatives, Fair Value [Line Items]				
Derivative Liability, Fair Value, Gross Liability	4	0		
Counterparty and Cash Collateral Netting	\$ (3)	\$ 0		
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FINANCIAL INSTRUMENTS			12 Months Ended	
(Effect of Derivative Instruments)				
(Details) - USD (\$)			Dec. 31, 2024	Dec. 31, 2023
\$ in Millions				Dec. 31, 2022
Derivative Instruments, Gain (Loss) [Line Items]				
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Derivative		\$ (33)	\$ 24	\$ 272
Derivative Instruments, Gain (Loss) [Line Items]				
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Total derivatives		8	(53)	503
Derivatives designated as hedging instruments:		203	(362)	155
Derivative Instruments, Gain (Loss) [Line Items]				
Amount of gain (loss) recognized in income		(36)	(221)	357
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Derivatives designated as hedging instruments: Fair value hedges: Interest Rate Swap [Member]		8	(53)	503
Derivative Instruments, Gain (Loss) [Line Items]				
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Derivatives designated as hedging instruments: Fair value hedges: Interest Expense and Amortization of Debt Discount [Member] Interest Rate Swap [Member]		0	0	0
Derivative Instruments, Gain (Loss) [Line Items]				
Amount of gain (loss) recognized in income		(40)	0	0
Derivatives designated as hedging instruments: Fair value hedges: Interest Expense and Amortization of Debt Discount [Member] Excluded Components [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gain (Loss) from Components Excluded from Assessment of Fair Value Hedge Effectiveness, Net Derivatives designated as hedging instruments: Cash flow hedges: Interest Rate Swap [Member]		0	0	0
Derivative Instruments, Gain (Loss) [Line Items]				
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Derivatives designated as hedging instruments: Cash flow hedges: Foreign Exchange Contract [Member]		8	5	239
Derivative Instruments, Gain (Loss) [Line Items]				
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Derivatives designated as hedging instruments: Cash flow hedges: Commodities		(72)	20	5
Derivative Instruments, Gain (Loss) [Line Items]				
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax Derivatives designated as hedging instruments: Cash flow hedges: Interest Expense and Amortization of Debt Discount [Member] Interest Rate Swap [Member]		28	(152)	166
Derivative Instruments, Gain (Loss) [Line Items]				
Amount of gain (loss) recognized in income		(13)	(10)	(10)
Derivatives designated as hedging instruments: Cash flow hedges: Cost of Sales [Member] Excluded Components [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gain (Loss) from Components Excluded from Assessment of Cash Flow Hedge Effectiveness, Net		(7)	0	0

Derivatives designated as hedging instruments: | Cash flow hedges: | Cost of Sales [Member] | Foreign Exchange Contract [Member]

Derivative Instruments, Gain (Loss) [Line Items]

Amount of gain (loss) recognized in income	6	2	13
Derivatives designated as hedging instruments: Cash flow hedges: Cost of Sales [Member] Commodities			
Derivative Instruments, Gain (Loss) [Line Items]			
Amount of gain (loss) recognized in income	0	(242)	310
Derivatives designated as hedging instruments: Net foreign investment hedges: Foreign Exchange Contract [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Amount of gain (loss) recognized in income	0	0	0
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	20	60	34
Derivatives designated as hedging instruments: Net foreign investment hedges: Other Nonoperating Income (Expense) [Member] Excluded Components [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Derivatives used in Net Investment Hedge, Gain (Loss), Reclassified to Earnings, Net of Tax	18	29	44
Derivatives not designated as hedging instruments:			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	0	0	0
Amount of gain (loss) recognized in income	239	(141)	(202)
Derivatives not designated as hedging instruments: Interest Rate Contract [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	0	0	0
Derivatives not designated as hedging instruments: Foreign Exchange Contract [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	0	0	0
Derivatives not designated as hedging instruments: Commodities			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	0	0	0
Derivatives not designated as hedging instruments: Total Return Swap			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	0	0	0
Derivatives not designated as hedging instruments: Interest Expense and Amortization of Debt Discount [Member] Interest Rate Contract [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Amount of gain (loss) recognized in income	0	0	(1)
Derivatives not designated as hedging instruments: Cost of Sales [Member] Commodities			
Derivative Instruments, Gain (Loss) [Line Items]			
Amount of gain (loss) recognized in income	12	1	48
Derivatives not designated as hedging instruments: Cost of Sales [Member] Total Return Swap			
Derivative Instruments, Gain (Loss) [Line Items]			
Amount of gain (loss) recognized in income	44	14	0
Derivatives not designated as hedging instruments: Other Nonoperating Income (Expense) [Member] Foreign Exchange Contract [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Amount of gain (loss) recognized in income	183	(156)	(249)
Cumulative Translation Adjustments [Member] Derivatives designated as hedging instruments: Fair value hedges: Excluded Components [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	6	(18)	0
Cumulative Translation Adjustments [Member] Derivatives designated as hedging instruments: Cash flow hedges: Excluded Components [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	(8)	(4)	0
Cumulative Translation Adjustments [Member] Derivatives designated as hedging instruments: Net foreign investment hedges: Excluded Components [Member]			
Derivative Instruments, Gain (Loss) [Line Items]			
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	\$ 26	\$ 36	\$ 59

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FINANCIAL INSTRUMENTS (Expected Reclassification) (Details) \$ in Millions	Dec. 31, 2024 USD (\$)
Interest Rate Contract [Member]	
Interest Rate Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months, Net	\$ (4)
Commodities	
Price Risk Cash Flow Hedge Unrealized Gain (Loss) to be Reclassified During Next 12 Months	9
Foreign Exchange Contract [Member]	
Foreign Currency Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months	6
Excluded Components [Member]	
Hedge Gain (Loss) to be Reclassified During Next 12 Months, Excluded Components, Net	(4)
Excluded Components [Member] Net foreign investment hedges:	
Hedge Gain (Loss) to be Reclassified During Next 12 Months, Excluded Components, Net	\$ 5

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FAIR VALUE MEASUREMENTS (Basis of Fair Value Measurements on a Recurring Basis) (Details) - USD (\$)	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]			
Investment in nonconsolidated affiliates	\$ 1,266	\$ 1,267	\$ 1,589
Debt securities	2,033		
Derivative Asset, Fair Value, Gross Asset	218	257	
Gain included in earnings	23	21	
Derivative, Amount of Hedged Item	5,129	4,479	
Debt Securities, Available-for-sale, Amortized Cost	2,275		
Long Term Debt, Accumulated Fair Value Adjustment	9	49	
Sadara Chemical Company			
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]			
Investment in nonconsolidated affiliates	517		
Quoted Prices in Active Markets for Identical Items (Level 1)			
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]			
Equity Securities, Amortized Cost Basis	4	5	
Equity Securities, Accumulated Gross Unrealized Gain, Before Tax	10	12	
Equity Securities, Accumulated Gross Unrealized Loss, Before Tax	0	0	
Quoted Prices in Active Markets for Identical Items (Level 1) Commodities			
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]			
Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax	4	2	
Derivative Assets, Accumulated Gross Unrealized Loss, Before Tax	0	0	

Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax	(1)	(2)
Quoted Prices in Active Markets for Identical Items (Level 1) Corporate bonds		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt Securities, Available-for-sale, Amortized Cost	18	24
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Gain, before Tax	0	0
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Loss, before Tax	(1)	(3)
Significant Other Observable Inputs (Level 2)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Available-for-sale Debt Securities, Amortized Cost Basis, Current	453	1,361
Available-for-sale Debt Securities, Accumulated Gross Unrealized Gain, Current, before Tax	0	0
Available-for-sale Debt Securities, Accumulated Gross Unrealized Loss, Current, before Tax	(70)	(61)
Long-Term Debt	(16,208)	(15,024)
Long Term Debt, Accumulated Gross Unrealized Gain, Before Tax	1,487	1,089
Long Term Debt, Accumulated Gross Unrealized Loss, Before Tax	(484)	(747)
Significant Other Observable Inputs (Level 2) Interest Rate Contract [Member]		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax	20	136
Derivative Assets, Accumulated Gross Unrealized Loss, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax	(47)	(154)
Significant Other Observable Inputs (Level 2) Foreign currency		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax	107	59
Derivative Assets, Accumulated Gross Unrealized Loss, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax	(142)	(46)
Significant Other Observable Inputs (Level 2) Commodities		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Assets, Accumulated Gross Unrealized Gain, Before Tax	87	60
Derivative Assets, Accumulated Gross Unrealized Loss, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax	0	0
Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax	(64)	(68)
Significant Other Observable Inputs (Level 2) Government debt		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt Securities, Available-for-sale, Amortized Cost	1,103	766
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Gain, before Tax	13	3
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Loss, before Tax	(123)	(107)
Significant Other Observable Inputs (Level 2) Corporate bonds		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt Securities, Available-for-sale, Amortized Cost	954	1,148
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Gain, before Tax	6	17
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Loss, before Tax	(88)	(99)
Significant Unobservable Inputs (Level 3) Corporate bonds		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt Securities, Available-for-sale, Amortized Cost	200	200
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Gain, before Tax	0	0
Debt Securities, Available-for-sale, Accumulated Gross Unrealized Loss, before Tax	(49)	(89)
Fair Value, Measurements, Recurring		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Total assets at fair value	3,908	4,589
Total liabilities at fair value	(15,614)	(15,130)
Fair Value, Measurements, Recurring Quoted Prices in Active Markets for Identical Items (Level 1)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Equity Securities, FV-NI, Current	14	17
Fair Value, Measurements, Recurring Quoted Prices in Active Markets for Identical Items (Level 1) Commodities		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Asset, Fair Value, Gross Asset	4	2
Derivative Liability, Fair Value, Gross Liability	1	2
Fair Value, Measurements, Recurring Quoted Prices in Active Markets for Identical Items (Level 1) Corporate bonds		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt securities	17	21
Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Long-term debt including debt due within one year	(15,205)	(14,682)
Debt Securities, Available-for-sale, Current	383	1,300
Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2) Interest Rate Contract [Member]		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Asset, Fair Value, Gross Asset	20	136
Derivative Liability, Fair Value, Gross Liability	47	154
Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2) Foreign currency		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Asset, Fair Value, Gross Asset	107	59
Derivative Liability, Fair Value, Gross Liability	142	46
Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2) Commodities		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Derivative Asset, Fair Value, Gross Asset	87	60
Derivative Liability, Fair Value, Gross Liability	64	68
Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2) Government debt		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt securities	993	662
Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2) Corporate bonds		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt securities	872	1,066
Fair Value, Measurements, Recurring Significant Unobservable Inputs (Level 3) Equity Method Investments		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Investment in nonconsolidated affiliates	0	7
Fair Value, Measurements, Recurring Significant Unobservable Inputs (Level 3) Sadara Chemical Company		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Guarantees, Fair Value Disclosure	(155)	(178)
Fair Value, Measurements, Recurring Significant Unobservable Inputs (Level 3) Corporate bonds		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Debt securities	151	111
Held-to-maturity Securities [Member] Significant Other Observable Inputs (Level 2)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Cash Equivalents, at Carrying Value	96	485
Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax	0	0
Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax	0	0

Held-to-maturity Securities [Member] Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Cash Equivalents, Fair Value	96	485
Money Market Funds [Member] Significant Other Observable Inputs (Level 2)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Cash Equivalents, at Carrying Value	1,164	663
Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax	0	0
Cash Equivalents, Accumulated Gross Unrealized Loss, Before Tax	0	0
Money Market Funds [Member] Fair Value, Measurements, Recurring Significant Other Observable Inputs (Level 2)		
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]		
Cash Equivalents, Fair Value	\$ 1,164	\$ 663

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FAIR VALUE MEASUREMENTS (Additional Information) (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

[Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation \[Line Items\]](#)

[Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset Value](#) \$ 151 \$ 111 \$ 0

[Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Purchases](#) 0 200

[Fair Value, Recurring Basis, Unobservable Input Reconciliation Asset Gain Loss, Statement of Financial Position, Extensible List Not Disclosed](#) 40 (89)

[Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation \[Line Items\]](#)

[Fair Value, Recurring Basis, Unobservable Input Reconciliation Liability Gain Loss Statement Of Income Extensible List Not Disclosed](#) 23 21

[Fair Value, Measurements, Nonrecurring | Fair Value Measured at Net Asset Value Per Share | Private Market Securities and Real Estate](#)

[Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation \[Line Items\]](#)

[Unfunded commitments on investments](#)

[Fair Value, Measurements, Nonrecurring | Fair Value Measured at Net Asset Value Per Share | Private Market Securities](#) 81 75

[Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation \[Line Items\]](#)

[Total assets at fair value](#)

[Fair Value, Measurements, Nonrecurring | Fair Value Measured at Net Asset Value Per Share | Real Estate](#) 90 86

[Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation \[Line Items\]](#)

[Total assets at fair value](#)

[Sadara Chemical Company](#) 15 18

[Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation \[Line Items\]](#)

[Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability Value](#)

[Balance at Dec 31](#) \$ 178 199 \$ 155 \$ 178

[Ownership percentage](#) 35.00% 35.00% 35.00%

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FAIR VALUE MEASUREMENTS (Basis of Fair Value Measurements on a Nonrecurring Basis) (Details) - USD (\$) \$ in Millions	3 Months Ended					12 Months Ended			24 Months Ended
	Sep. 30, 2024	Mar. 31, 2024	Dec. 31, 2023	Jun. 30, 2023	Mar. 31, 2023	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2024

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Restructuring and asset related charges - net](#)

[Asset Impairment Charges](#) \$ 103 \$ 528 \$ 118

[Asset Impairment Charges](#) 118

[2023 Restructuring Program](#)

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Restructuring and asset related charges - net](#)

[Performance Materials & Coatings \[Member\] | 2023 Restructuring Program](#) \$ 14 \$ 8 \$ 541 66 535 \$ 601

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Restructuring and asset related charges - net](#)

[Corporate Segment \[Member\] | 2023 Restructuring Program](#) 7 49

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Restructuring and asset related charges - net](#)

[Packaging & Specialty Plastics \[Member\]](#) 51 435

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Asset Impairment Charges](#)

[Asset Impairment Charges](#) 37 37

[Packaging & Specialty Plastics \[Member\] | 2023 Restructuring Program](#)

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Restructuring and asset related charges - net](#)

[Industrial Intermediates & Infrastructure \[Member\] | 2023 Restructuring Program](#) 0 1

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Restructuring and asset related charges - net](#)

[Fair Value, Measurements, Nonrecurring | Changes Measurement \[Member\] | Leased Assets and Non-Manufacturing Facilities](#) 8 50

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Total assets at fair value](#)

[Fair Value, Measurements, Nonrecurring | Changes Measurement \[Member\] | Manufacturing Assets](#) 191 191

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Total assets at fair value](#)

[Fair Value, Measurements, Nonrecurring | Performance Materials & Coatings \[Member\]](#) 53 53

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Asset Impairment Charges](#)

[Asset Impairment Charges](#) 6 6

[Fair Value, Measurements, Nonrecurring | Corporate Segment \[Member\]](#)

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Asset Impairment Charges](#)

[Asset Impairment Charges](#) 7 31 7 31

[Fair Value, Measurements, Nonrecurring | Packaging & Specialty Plastics \[Member\]](#)

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

[Asset Impairment Charges](#)

[Asset Impairment Charges](#) 37 8 37 8

Dec. 31, 2024 Dec. 31, 2023 Dec. 31, 2022

\$ in Millions			
Related Party Transaction [Line Items]			
SEC Schedule, 12-04, Dividends Declared to Registrant, Consolidated Subsidiaries	\$ 2,578	\$ 2,510	\$ 4,375
Dividends declared and paid	2,485	\$ 2,510	\$ 4,375
Non-Cash Dividends Declared	\$ 93		
~~XML 179 R152.htm IDEA: XBRL DOCUMENT~~			
SEGMENTS AND GEOGRAPHIC REGIONS Geographic Region Information (Details) - USD (\$)	12 Months Ended		
\$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Revenues from External Customers and Long-Lived Assets [Line Items]			
Net sales	\$ 42,964	\$ 44,622	\$ 56,902
Net property	22,004	21,066	20,442
UNITED STATES			
Revenues from External Customers and Long-Lived Assets [Line Items]			
Net sales	15,304	15,328	19,336
Net property	15,216	15,012	14,638
Europe, Middle East, Africa and India [Domain]			
Revenues from External Customers and Long-Lived Assets [Line Items]			
Net sales	13,958	14,537	19,631
Net property	2,726	2,681	2,578
Rest of World [Domain]			
Revenues from External Customers and Long-Lived Assets [Line Items]			
Net sales	13,702	14,757	17,935
Net property	\$ 4,062	\$ 3,373	\$ 3,226
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SEGMENTS AND GEOGRAPHIC REGIONS Segment Reporting Information (Details) - USD (\$)	12 Months Ended		
\$ in Millions	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Segment Reporting Information [Line Items]			
Net sales	\$ 42,964	\$ 44,622	\$ 56,902
Equity in earnings (losses) of nonconsolidated affiliates	(6)	(119)	268
Operating EBIT	2,588	2,778	6,590
Depreciation and amortization	2,894	2,611	2,758
Total Assets	57,312	57,967	60,603
Investment in nonconsolidated affiliates	1,266	1,267	1,589
Capital expenditures	2,940	2,356	1,823
Operating Segment Total			
Segment Reporting Information [Line Items]			
Net sales	42,219	44,184	56,630
Operating Cost of Goods and Services Sold	37,234	38,765	47,772
SARD	2,185	2,228	2,287
Equity in earnings (losses) of nonconsolidated affiliates	(10)	(126)	278
Segment Reporting, Other Segment Item, Amount	26	(22)	7
Operating EBIT	2,816	3,043	6,856
Depreciation and amortization	2,858	2,587	2,735
Total Assets	52,132	52,765	55,928
Investment in nonconsolidated affiliates	1,224	1,225	1,415
Capital expenditures	2,940	2,356	1,823
Packaging & Specialty Plastics [Member]			
Segment Reporting Information [Line Items]			
Net sales	21,776	23,149	29,260
Operating Cost of Goods and Services Sold	18,540	19,563	24,564
SARD	977	964	950
Equity in earnings (losses) of nonconsolidated affiliates	81	130	359
Segment Reporting, Other Segment Item, Amount	33	(52)	5
Operating EBIT	2,373	2,700	4,110
Depreciation and amortization	1,483	1,285	1,396
Total Assets	29,034	28,692	30,017
Investment in nonconsolidated affiliates	711	705	846
Capital expenditures	1,949	1,457	1,069
Industrial Intermediates & Infrastructure [Member]			
Segment Reporting Information [Line Items]			
Net sales	11,869	12,538	16,606
Operating Cost of Goods and Services Sold	11,215	11,654	14,572
SARD	518	574	594
Equity in earnings (losses) of nonconsolidated affiliates	(102)	(276)	(91)
Segment Reporting, Other Segment Item, Amount	91	90	69
Operating EBIT	125	124	1,418
Depreciation and amortization	599	524	550
Total Assets	11,928	11,993	12,883
Investment in nonconsolidated affiliates	367	384	454
Capital expenditures	675	477	385
Performance Materials & Coatings [Member]			
Segment Reporting Information [Line Items]			
Net sales	8,574	8,497	10,764
Operating Cost of Goods and Services Sold	7,479	7,548	8,636
SARD	690	690	743
Equity in earnings (losses) of nonconsolidated affiliates	11	20	10
Segment Reporting, Other Segment Item, Amount	(98)	(60)	(67)
Operating EBIT	318	219	1,328
Depreciation and amortization	776	778	789
Total Assets	11,170	12,080	13,028
Investment in nonconsolidated affiliates	146	136	115
Capital expenditures	316	422	369
Corporate Segment [Member]			
Segment Reporting Information [Line Items]			
Net sales	745	438	272
Operating EBIT	(228)	(265)	(266)
Depreciation and amortization	36	24	23
Total Assets	5,180	5,202	4,675
Investment in nonconsolidated affiliates	42	42	174
Capital expenditures	\$ 0	\$ 0	\$ 0

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SEGMENTS AND GEOGRAPHIC REGIONS EBIT Reconciliation (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Segment Reporting [Abstract]			
Operating EBIT	\$ 2,588	\$ 2,778	\$ 6,590
Interest income	200	229	173
Interest expense and amortization of debt discount	811	746	662
Other Nonrecurring (Income) Expense	(377)	(1,605)	(11)
Income before income taxes	1,600	656	6,090
Operating EBIT	\$ 2,588	\$ 2,778	\$ 6,590

[XML 182-R155.htm IDEA: XBRL DOCUMENT](#)

SEGMENTS AND GEOGRAPHIC REGIONS Significant Items (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Gain (loss) related to litigation settlement		\$ (71)	\$ 381
Foreign exchange losses 2		(177)	
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		(642)	
Charges related to separation, distribution and tax matters agreements	\$ (62)	26	4
Loss on early extinguishment of debt	(5)	(5)	8
Other Nonrecurring (Income) Expense	(377)	\$ (1,605)	(11)
Digitalization program costs			(230)
Russia and Ukraine Conflict Asset Related Charges			(118)
Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]		Sundry income (expense) - net	
Restructuring Incurred Cost Statement Of Income Or Comprehensive Income Extensible Enumeration Not Disclosed	(315)	\$ (741)	(40)
Operating Segment Total			
Gain (loss) related to litigation settlement		(71)	321
Foreign exchange losses 2		(68)	
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		0	
Charges related to separation, distribution and tax matters agreements	0	0	0
Loss on early extinguishment of debt			0
Other Nonrecurring (Income) Expense	(34)	\$ (257)	234
Digitalization program costs			0
Russia and Ukraine Conflict Asset Related Charges			(87)
Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]		Sundry income (expense) - net	
Restructuring Incurred Cost Statement Of Income Or Comprehensive Income Extensible Enumeration Not Disclosed	(34)	\$ (118)	0
Packaging & Specialty Plastics [Member]			
Gain (loss) related to litigation settlement		106	321
Foreign exchange losses 2		(52)	
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		0	
Charges related to separation, distribution and tax matters agreements	0	0	0
Loss on early extinguishment of debt			0
Other Nonrecurring (Income) Expense	(37)	\$ 53	313
Digitalization program costs			0
Russia and Ukraine Conflict Asset Related Charges			(8)
Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]		Sundry income (expense) - net	
Restructuring Incurred Cost Statement Of Income Or Comprehensive Income Extensible Enumeration Not Disclosed	(37)	\$ (1)	0
Industrial Intermediates & Infrastructure [Member]			
Gain (loss) related to litigation settlement		(177)	0
Foreign exchange losses 2		(16)	
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		0	
Charges related to separation, distribution and tax matters agreements	0	0	0
Loss on early extinguishment of debt			0
Other Nonrecurring (Income) Expense	(8)	\$ (243)	(73)
Digitalization program costs			0
Russia and Ukraine Conflict Asset Related Charges			(73)
Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]		Sundry income (expense) - net	
Restructuring Incurred Cost Statement Of Income Or Comprehensive Income Extensible Enumeration Not Disclosed	(8)	\$ (50)	0
Performance Materials & Coatings [Member]			
Gain (loss) related to litigation settlement		0	0
Foreign exchange losses 2		0	
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		0	
Charges related to separation, distribution and tax matters agreements	0	0	0
Loss on early extinguishment of debt			0
Other Nonrecurring (Income) Expense	11	\$ (67)	(6)
Digitalization program costs			0
Russia and Ukraine Conflict Asset Related Charges			(6)
Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]		Sundry income (expense) - net	
Restructuring Incurred Cost Statement Of Income Or Comprehensive Income Extensible Enumeration Not Disclosed	11	\$ (67)	0
Corporate Segment [Member]			
Gain (loss) related to litigation settlement		0	60
Foreign exchange losses 2		(109)	
Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment		(642)	
Charges related to separation, distribution and tax matters agreements	(62)	26	4
Loss on early extinguishment of debt			8
Other Nonrecurring (Income) Expense	(343)	\$ (1,348)	(245)
Digitalization program costs			(230)
Russia and Ukraine Conflict Asset Related Charges			(31)
Defined Benefit Plan, Net Periodic Benefit (Cost) Credit, Settlement and Curtailment Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]		Sundry income (expense) - net	
Restructuring Incurred Cost Statement Of Income Or Comprehensive Income Extensible Enumeration Not Disclosed	\$ (281)	\$ (623)	\$ (40)

[XML 183-R156.htm IDEA: XBRL DOCUMENT](#)

VALUATION AND QUALIFYING ACCOUNTS (Schedule of Valuation and Qualifying Accounts) (Details) - USD (\$) \$ in Millions	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Accounts Receivable - Allowance for Doubtful Receivables			

Balance at beginning of year	\$ 81	\$ 110	\$ 54
Additions charged to expenses	28	21	61
SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction	(14)	(50)	(5)
Balance at end of year	95	81	110

<u>Balance at beginning of year</u>	70	57	14
<u>Additions charged to expenses</u>	27	20	50
<u>SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction</u>	(9)	(7)	(7)
<u>Balance at end of year</u>	88	70	57

Balance at beginning of year	1,751	1,950	2,033
Additions charged to expenses	14	31	17
SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction	(115)	(230)	(100)
Balance at end of year	1,650	1,751	1,950

[SEC Schedule, 12-09, Movement in Valuation Allowances and Reserves | Roll Forward](#)

SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction	(77)	(77)
Reserves for Other Investments and Noncurrent Receivables AgroFresh		

[SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction](#) (143)

[Deferred Tax Assets - Valuation Allowance](#)

Balance at beginning of year	2,948	1,269	1,391
Additions charged to expenses	55	1,864	120
SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction	(255)	(185)	(242)
Balance at end of year	2,748	2,948	\$ 1,269

[SEC Schedule, 12-09, Movement in Valuation Allowances and Reserves \(Roll Forward\)](#)

[Additions charged to expenses](#)

23

SEC Schedule, 12-09, Allowance, Reclass from Noncurrent to Current

<u>Additions charged to expenses</u>	23

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[illegible]

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DOCUMENT//Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105; var Show={};
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function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!="TABLE")e=e.nextSibling;if(!e||e.nodeName!="TABLE"){var ref=(window)?w.document.document.getElementById(r):ref;if(ref){e=ref.cloneNode(0);e.removeAttribute('id');a.parentNode.appendChild(e)}}if(!e.style.display=='block';Show.LastAR=e;Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!="DIV")e=e.nextSibling;if(!e.style){e.style={}}else if(e.style.display){e.style.display='block';p=''}else{d='none';p='+'}e.style.display=d;if(a.textContent){a.textContent+=p+a.textContent.substring(1)}else{a.innerHTML+=p+a.innerHTML.substring(1)}}XML 186 report.css IDEA: XBRL DOCUMENT /#Updated 2009-11-04 */#v2.2.0.24 */# DefRef Styles */report table.authRefData { background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; }report table.authRefData { display: block; font-weight: bold; }report table.authRefData p { margin-top: 0px; }report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; }report table.authRefData .hide a:hover { background-color: #2F4497; }report table.authRefData .body { height: 150px; overflow: auto; width: 400px; }report table.authRefData table { font-size: 1em; }/* Report Styles */.pl a .pl a:visited { color: black; text-decoration: none; }/* table */report { background-color: white; border: 2px solid #ac; clear: both; color: black; font: normal 8pt Helvetica, Arial, sans-serif; margin-bottom: 2em; }report hr { border: 1px solid #ac; }/* Top labels */report th { background-color: #ac; color: black; font-weight: bold; text-align: center; }report th:visited { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, sans-serif; text-align: left; }report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; }word-wrap: break-word; */report td .pl a { cursor: pointer; display: block; width: 200px; overflow: hidden; }report td .pl div a { width: 200px; }report td .pl a:hover { background-color: #ff; }/* Header rows... */report tr.th { background-color: #ac; color: black; font-weight: bold; }/* Calendars... */report tr.c { background-color: #f0f0f0; }/* Even rows... */report tr.e { background-color: #def; }report tr.e td { border-bottom: 1px solid black; }/* Odd rows... */report tr.o { background-color: white; }report tr.o td { border-bottom: 1px solid black; }report tr.o table td { border-bottom: 0px solid black; }/* styles for footnote marker */report .fn { white-space: nowrap; }/* styles for numeric types */report .num { text-align: right; white-space: nowrap; }report .num p { padding-left: 2em; }report .num p { padding: 0px 0.4em 0px 2em; }/* styles for text types */report .text { text-align: left; white-space: normal; }report .text .big { margin-bottom: 1em; width: 17em; }report .text .more { display: none; }report .text .note { font-style: italic; font-weight: bold; }report .text .small { width: 10em; }report sup { font-style: italic; }report .outerFootnotes { font-size: 1em; }XML 186 FilingSummary.xml IDEA: XBRL DOCUMENT /#3.25.0.1.html10448261false2640false12 falsefalseR1.htm0000001-Documents - Cover PageSheethttp://dow.com/role/CoverPageCover PageCover1falsefalseR2.htm9952151-Documents - Auditor InformationSheethttp://dow.com/role/AuditorInformationAuditor InformationCover2falsefalseR3.htm9952152-Statement - Consolidated Statements of
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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).**" } } }, "**auth_ref**": [**r46**, **r170**], "**dow AccountsReceivableFacilitiesPerformanceGuaranteeMember**": { "**xbrltype**": "**domainItemType**", "**nsuri**": "**http://dow.com/20241231**", "**localname**": "**AccountsReceivableFacilitiesPerformanceGuaranteeMember**", "**presentation**": "**http://dow.com/role/COMMITMENTSANDCONTINGENCIESGuaranteesDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accounts Receivable Facilities Performance Guarantee**", "**label**": "**Accounts Receivable Facilities Performance Guarantee** [**Member**]", "**documentation**": "**Accounts Receivable Facilities Performance Guarantee**" } } }, "**auth_ref**": [**1**], "**dow AccountsReceivableFacilityEuropeMember**": { "**xbrltype**": "**domainItemType**", "**nsuri**": "**http://dow.com/20241231**", "**localname**": "**AccountsReceivableFacilityEuropeMember**", "**presentation**": "**http://dow.com/role/TRANSFERSOFFINANCIALASSETSDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accounts Receivable Facility, Europe** [**Member**]", "**label**": "**Accounts Receivable Facility, Europe** [**Member**]", "**documentation**": "**Accounts Receivable Facility, Europe**" } } }, "**auth_ref**": [**1**], "**dow AccountsReceivableFacilityUSMember**": { "**xbrltype**": "**domainItemType**", "**nsuri**": "**http://dow.com/20241231**", "**localname**": "**AccountsReceivableFacilityUSMember**", "**presentation**": "**http://dow.com/role/TRANSFERSOFFINANCIALASSETSDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accounts Receivable Facility, U.S.** [**Member**]", "**label**": "**Accounts Receivable Facility, U.S.** [**Member**]", "**documentation**": "**Accounts Receivable Facility, U.S.**" } } }, "**auth_ref**": [**1**], "**us-gaap AccountsReceivableNetCurrent**": { "**xbrltype**": "**monetaryItemType**", "**nsuri**": "**http://fasb.org/us-gaap/2024**", "**localname**": "**AccountsReceivableNetCurrent**", "**crdr**": "**debit**", "**calculation**": "**http://dow.com/role/DowConsolidatedBalanceSheets**" }, "**parentTag**": "**us-gaap AssetsCurrent**", "**weight**": **1.0**, "**order**": **5.0** }, "**presentation**": "**http://dow.com/role/DowConsolidatedBalanceSheets**", "**http://dow.com/role/REVENUEDetails**", "**http://dow.com/role/TDCCCConsolidatedBalanceSheets**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Trade (net of allowance for doubtful receivables - 2024: \$95; 2023: \$81)**", "**label**": "**Accounts Receivable, after Allowance for Credit Loss, Current**", "**documentation**": "**Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current.**" } } }, "**auth_ref**": [**r1710**], "**us-gaap AccrualForEnvironmentalLossContingencies**": { "**xbrltype**": "**monetaryItemType**", "**nsuri**": "**http://fasb.org/us-gaap/2024**", "**localname**": "**AccrualForEnvironmentalLossContingencies**", "**crdr**": "**credit**", "**presentation**": "**http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accrued obligations for environmental matters**", "**periodStartLabel**": "**Balance at Jan 1**", "**periodEndLabel**": "**Balance at Dec 31**", "**label**": "**Accrual for Environmental Loss Contingencies**", "**documentation**": "**Total costs accrued as of the balance sheet date for environmental loss contingencies.**" } } }, "**auth_ref**": [**r651**, **r1418**, **r1614**, **r1759**, **r1761**], "**us-gaap AccrualForEnvironmentalLossContingenciesChargesToExpenseForNewLosses**": { "**xbrltype**": "**monetaryItemType**", "**nsuri**": "**http://fasb.org/us-gaap/2024**", "**localname**": "**AccrualForEnvironmentalLossContingenciesChargesToExpenseForNewLosses**", "**crdr**": "**debit**", "**presentation**": "**http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accrual adjustment**", "**label**": "**Accrual for Environmental Loss Contingencies, Charges to Expense for New Losses**", "**documentation**": "**Amount of expense for newly incurred environmental loss contingencies. Includes, but is not limited to, remediation expense and interest accretion.**" } } }, "**auth_ref**": [**r1766**], "**us-gaap AccrualForEnvironmentalLossContingenciesForeignCurrencyTranslationGainLoss**": { "**xbrltype**": "**monetaryItemType**", "**nsuri**": "**http://fasb.org/us-gaap/2024**", "**localname**": "**AccrualForEnvironmentalLossContingenciesForeignCurrencyTranslationGainLoss**", "**crdr**": "**credit**", "**presentation**": "**http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Foreign currency impact**", "**label**": "**Accrual for Environmental Loss Contingencies, Foreign Currency Translation Gain (loss)**", "**documentation**": "**Amount of foreign currency translation gain (loss) which decreases (increases) the accrual for environmental loss contingencies.**" } } }, "**auth_ref**": [**r1766**], "**us-gaap AccrualForEnvironmentalLossContingenciesPayments**": { "**xbrltype**": "**monetaryItemType**", "**nsuri**": "**http://fasb.org/us-gaap/2024**", "**localname**": "**AccrualForEnvironmentalLossContingenciesPayments**", "**crdr**": "**credit**", "**presentation**": "**http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accrual for Environmental Loss Contingencies, Payments**", "**label**": "**Accrual for Environmental Loss Contingencies, Payments**", "**documentation**": "**Amount of cash outflow to settle environmental loss contingencies.**" } } }, "**auth_ref**": [**r1679**, **r1766**], "**us-gaap AccrualForEnvironmentalLossContingenciesRollForward**": { "**xbrltype**": "**stringItemType**", "**nsuri**": "**http://fasb.org/us-gaap/2024**", "**localname**": "**AccrualForEnvironmentalLossContingenciesRollForward**", "**presentation**": "**http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails**" }, "**lang**": { "**en-us**": { "**role**": { "**terseLabel**": "**Accrual for Environmental Loss Contingencies** [**Roll Forward**]", "**label**": "**Accrual for Environmental Loss Contingencies** [**Roll Forward**]", "**documentation**": "**A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period.**" } } }, "**auth_ref**": [**1**], "**dow AccruedAndOtherCurrentLiabilitiesMember**": { "**xbrltype**": "**domainItemType**", "**nsuri**": "

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Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).", "auth_ref": "r173", "us-gaap-AccumulatedDefinedBenefitPlansAdjustmentMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDefinedBenefitPlansAdjustmentMember", "presentation": "http://dow.com/role/STOCKHOLDERSEQUITYAccumulatedOtherComprehensiveLossDetails", "lang": "en-us", "role": "verboseLabel", "label": "Pension and Other Postretire Benefits", "documentation": "Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]", "documentation": "Accumulated other comprehensive (income) loss related to defined benefit plans attributable to the parent.", "auth_ref": "r7", "r8", "r25", "r49", "r197", "r1671", "r1672", "r1673", "us-gaap-AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "calculation": "http://dow.com/role/DowConsolidatedBalanceSheets", "parentTag": "us-gaap-PropertyPlantAndEquipmentNet", "weight": 1.0, "order": 2.0, "presentation": "http://dow.com/role/DowConsolidatedBalanceSheets", "http://dow.com/role/TDCCConsolidatedBalanceSheets", "lang": "en-us", "role": "terseLabel", "label": "Less: Accumulated depreciation", "documentation": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services.", "auth_ref": "r81", "r363", "r1193", "dow-AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipmentMember", "xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipmentMember", "presentation": "http://dow.com/role/LEASESDetails", "lang": "en-us", "role": "terseLabel", "label": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment", "documentation": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment [Member]", "documentation": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment", "auth_ref": "r173", "us-gaap-AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember", "presentation": "http://dow.com/role/STOCKHOLDERSEQUITYAccumulatedOtherComprehensiveLossDetails", "lang": "en-us", "role": "verboseLabel", "label": "Derivative Instruments", "documentation": "Accumulated Net Gain (Loss) from Cash Flow Hedges Attributable to Parent [Member]", "documentation": "Accumulated other comprehensive income (loss) resulting from gain (loss) from derivative instruments designated and qualifying as the effective portion of cash flow hedges, attributable to the parent.", "auth_ref": "r6", "r49", "r934", "us-gaap-AccumulatedNetUnrealizedInvestmentGainLossMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedNetUnrealizedInvestmentGainLossMember", "presentation": "http://dow.com/role/STOCKHOLDERSEQUITYAccumulatedOtherComprehensiveLossDetails", "lang": "en-us", "role": "verboseLabel", "label": "Unrealized Gains (Losses) on Investments", "documentation": "AOGL Accumulated Gain (Loss), Debt Securities, Available for Sale, Parent [Member]", "documentation": "Accumulated unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available for sale), attributable to parent.", "auth_ref": "r382", "r383", "r384", "r386", "r395", "r396", "r1671", "us-gaap-AccumulatedOtherComprehensiveIncomeLossLineItems", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossLineItems", "presentation": "http://dow.com/role/STOCKHOLDERSEQUITYAccumulatedOtherComprehensiveLossDetails", "lang": "en-us", "role": "terseLabel", "label": "Accumulated Other Comprehensive Income (Loss) [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Includes only common stock transactions (excludes preferred stock transactions). 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Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value." } } }, "auth_ref": { "r58" } } }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "presentation": { "http://dow.com/role/ConsolidatedStatementsofCashFlows": "http://dow.com/role/TDCCConsolidatedStatementsofCashFlowsStatement": { "lang": { "en-us": { "role": { "periodStartLabel": "Cash, cash equivalents and restricted cash at beginning of year", "periodEndLabel": "Cash, cash equivalents and restricted cash at end of year", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. 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Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": { "r57", "r218", "r412" } } }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": { "http://dow.com/role/ConsolidatedStatementsofCashFlows": { "parentTag": null, "weight": null, "order": null, "root": true } }, "http://dow.com/role/TDCCConsolidatedStatementsofCashFlowsStatement": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": {
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partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting
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For other postretirement plan, payment includes, but is not limited to, prescription drug benefits, health care benefits, life insurance benefits, and legal, educational and advisory services." } } }, "auth_ref": { "r758", "r1846" }, "us-gaap_DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant", "crdr": "debit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSChangeinProjectedBenefitObligationsPlanAssetsandFundedStatusofAllSignificantPlansDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Plan participants' contributions", "label": "Defined Benefit Plan, Plan Assets, Contributions by Plan Participant", "documentation": "Amount of contributions received by defined benefit plan from participant which increases plan assets." } } }, "auth_ref": { "r757" }, "us-gaap_DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss", "crdr": "credit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSChangeinProjectedBenefitObligationsPlanAssetsandFundedStatusofAllSignificantPlansDetails" }, "lang": { "en-us": { "role": { "verboseLabel": "Effect of foreign exchange rates", "label": "Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)", "documentation": "Amount of foreign currency translation gain (loss) which increases (decreases) plan assets of defined benefit plan." } } }, "auth_ref": { "r755" }, "us-gaap_DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount", "crdr": "debit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSBasisoffFairValueMeasurementsOfPensionPlanAssetsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount", "label": "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount", "documentation": "Amount of investment within defined benefit plan asset category." } } }, "auth_ref": { "r1808" }, "us-gaap_DefinedBenefitPlanPlanAssetsTargetAllocationPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanPlanAssetsTargetAllocationPercentage", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSTargetAllocationforPlanInvestmentStrategyandRiskManagementforPlanAssetsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Defined Benefit Plan, Plan Assets, Target Allocation, Percentage", "label": "Defined Benefit Plan, Plan Assets, Target Allocation, Percentage", "documentation": "Percentage of target investment allocation to total plan assets. Includes, but is not limited to, percentage on weighted-average basis if more than one plan." } } }, "auth_ref": { "r763", "r1431" }, "us-gaap_DefinedBenefitPlanPurchasesSalesAndSettlements": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanPurchasesSalesAndSettlements", "crdr": "debit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSFairValueMeasurementOfLevel3PensionPlanAssetsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Purchases, sales and settlements, net", "label": "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement", "documentation": "Amount, measured using unobservable input, of increase (decrease) in plan asset of defined benefit plan from purchase, sale and settlement of trade associated with underlying investment." } } }, "auth_ref": { "r769", "r1431" }, "us-gaap_DefinedBenefitPlanRecognizedNetGainLossDueToSettlementsAndCurtailments1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanRecognizedNetGainLossDueToSettlementsAndCurtailments1", "crdr": "credit", "calculation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSNetPeriodicBenefitCostandOtherChangesinPlanAssetsandBenefitObligationsRecognizedinOther": { "parentTag": "us-gaap_DefinedBenefitPlanNetPeriodicBenefitCost", "weight": 1.0, "order": 6.0 }, "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSDefinedBenefitPensionPlansDetails" }, "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSNetPeriodicBenefitCostandOtherChangesinPlanAssetsandBenefitObligationsRecognizedinOther": { "http://dow.com/role/SEGMENTSANDGEOGRAPHICREGIONSSignificantItemsDetails", "http://dow.com/role/SUPPLEMENTARYINFORMATIONSundryIncomeNetDetails" }, "lang": { "en-us": { "role": { "negatedTerseLabel": "Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment", "terseLabel": "Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment", "label": "Defined Benefit Plan, Net Periodic Benefit Cost (Credit), Gain (Loss) Due to Settlement and Curtailment", "documentation": "Amount of gain (loss) recognized in net periodic benefit (cost) credit from settlement and curtailment." } } }, "auth_ref": { "r1785", "r1824", "r1843" }, "us-gaap_DefinedBenefitPlanServiceCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanServiceCost", "crdr": "debit", "calculation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSNetPeriodicBenefitCostandOtherChangesinPlanAssetsandBenefitObligationsRecognizedinOther": { "parentTag": "us-gaap_DefinedBenefitPlanNetPeriodicBenefitCost", "weight": 1.0, "order": 1.0 }, "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSChangeinProjectedBenefitObligationsPlanAssetsandFundedStatusofAllSignificantPlansDetails" }, "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSNetPeriodicBenefitCostandOtherChangesinPlanAssetsandBenefitObligationsRecognizedinOther": { "lang": { "en-us": { "role": { "terseLabel": "Service cost", "label": "Defined Benefit Plan, Service Cost", "documentation": "Amount of cost for actuarial present value of benefits attributed to service rendered by employee for defined benefit plan." } } }, "auth_ref": { "r743", "r776", "r801", "r1431", "r1432" }, "us-gaap_DefinedBenefitPlanSettlementsBenefitObligation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanSettlementsBenefitObligation", "crdr": "debit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSDefinedBenefitPensionPlansDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement", "label": "Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement", "documentation": "Amount of (increase) decrease to benefit obligation of defined benefit plan from irrevocable action relieving primary responsibility for benefit obligation and eliminating risk for obligation and assets used to effect settlement. Includes, but is not limited to, lump-sum cash payment to participant in exchange for right to receive specified benefits, purchase of nonparticipating annuity contract and change from remeasurement." } } }, "auth_ref": { "r744" }, "us-gaap_DefinedBenefitPlanSettlementsPlanAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanSettlementsPlanAssets", "crdr": "credit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSChangeinProjectedBenefitObligationsPlanAssetsandFundedStatusofAllSignificantPlansDetails" }, "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSDefinedBenefitPensionPlansDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Defined Benefit Plan, Plan Assets, Payment for Settlement", "negatedTerseLabel": "Defined Benefit Plan, Plan Assets, Payment for Settlement", "label": "Defined Benefit Plan, Plan Assets, Payment for Settlement", "documentation": "Amount of payment, which decreases plan assets of defined benefit plan, for irrevocable action relieving primary responsibility for benefit obligation and eliminating risk for obligation and assets used to effect settlement. 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Includes, but is not limited to, transfer due to change in observability of significant inputs." } } }, "auth_ref": { "r770", "r1431" }, "us-gaap_DefinedBenefitPlanUltimateHealthCareCostTrendRate1": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanUltimateHealthCareCostTrendRate1", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSOtherPostretirementBenefitsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate) - benefit obligations", "label": "Defined Benefit Plan, Ultimate Health Care Cost Trend Rate", "documentation": "Ultimate trend rate for health care cost for defined benefit postretirement plan." } } }, "auth_ref": { "r790" }, "us-gaap_DefinedBenefitPlanUltimateHealthCareCostTrendRateToCalculateNetPeriodBenefitCost": { "xbrltype": "percentItemType", "nsuri": "http://dow.com/20241231", "localname": "DefinedBenefitPlanUltimateHealthCareCostTrendRateToCalculateNetPeriodBenefitCost", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSOtherPostretirementBenefitsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Rate to which the cost trend rate is assumed to decline (the ultimate health care cost trend rate) - net periodic costs", "label": "Defined Benefit Plan, Ultimate Health Care Cost Trend Rate To Calculate Net Period Benefit Cost", "documentation": "Defined Benefit Plan, Ultimate Health Care Cost Trend Rate To Calculate Net Period Benefit Cost" } } }, "auth_ref": { "r761" }, "us-gaap_DefinedBenefitPlanUltimateHealthCareCostTrendRateToCalculatePBOEndOfYear": { "xbrltype": "gYearListItemType", "nsuri": "http://dow.com/20241231", "localname": "DefinedBenefitPlanUltimateHealthCareCostTrendRateToCalculatePBOEndOfYear", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSOtherPostretirementBenefitsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year", "label": "Defined Benefit Plan, Ultimate Health Care Cost Trend Rate to Calculate PBO, End of Year" } } }, "auth_ref": { "r761" }, "us-gaap_DefinedBenefitPlanYearHealthCareCostTrendRateReachesUltimateTrendRate": { "xbrltype": "gYearListItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanYearHealthCareCostTrendRateReachesUltimateTrendRate", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSOtherPostretirementBenefitsDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Year that the Rate Reaches the Ultimate Health Care Cost Trend Rate", "label": "Defined Benefit Plan, Year Health Care Cost Trend Rate Reaches Ultimate Trend Rate", "documentation": "Year ultimate health care cost trend rate is expected to be reached, in YYYY format." } } }, "auth_ref": { "r790" }, "us-gaap_DefinedContributionPlanCostRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedContributionPlanCostRecognized", "crdr": "debit", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSDefinedContributionPlansDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Defined

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Includes liabilities not subject to a master netting arrangement and not elected to be offset." } } }, "auth_ref": [1] }, "us-gaap_DerivativeLiabilitiesAccumulatedGrossUnrealizedGainBeforeTax": { "xbrltype": "monetaryItemType", "nsuri": "http://dow.com/20241231", "localname": "DerivativeLiabilitiesAccumulatedGrossUnrealizedGainBeforeTax", "crdr": "debit", "presentation": [1] }, "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisoffFairValueMeasurementsonaRecurringBasisDetails": [1], "lang": { "en-us": { "role": { "terseLabel": "Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax", "label": "Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax", "documentation": "Derivative Liabilities, Accumulated Gross Unrealized Gain, Before Tax" } } }, "auth_ref": [1] }, "us-gaap_DerivativeLiabilitiesAccumulatedGrossUnrealizedLossBeforeTax": { "xbrltype": "monetaryItemType", "nsuri": "http://dow.com/20241231", "localname": "DerivativeLiabilitiesAccumulatedGrossUnrealizedLossBeforeTax", "crdr": "credit", "presentation": [1] }, "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisoffFairValueMeasurementsonaRecurringBasisDetails": [1], "lang": { "en-us": { "role": { "negatedTerseLabel": "Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax", "label": "Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax", "documentation": "Derivative Liabilities, Accumulated Gross Unrealized Loss, Before Tax" } } }, "auth_ref": [1] }, "us-gaap_DerivativeLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeLiabilitiesCurrent", "crdr": "credit", "presentation": [1] }, "http://dow.com/role/FINANCIALINSTRUMENTSScheduleoffFairValuesofDerivativeInstrumentsDetails": [1], "lang": { "en-us": { "role": { "terseLabel": "Derivative Liability, Current", "label": "Derivative Liability, Current", "documentation": "Fair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset, expected to be settled within one year or normal operating cycle, if longer. 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Those terms determine the amount of the settlement or settlements, and, in some cases, whether or not a settlement is required; (b) it requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors; and (c) its terms require or permit net settlement, it can readily be settled net by a means outside the contract, or it provides for delivery of an asset that puts the recipient in a position not substantially different from net settlement. Notwithstanding the above characteristics, loan commitments that relate to the origination of mortgage loans that will be held for sale are accounted for as derivative instruments by the issuer of the loan commitment (that is, the potential lender)." } } }, "auth_ref": [1] }, "us-gaap_DerivativeNonmonetaryNotionalAmountVolume": { "xbrltype": "volumeItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeNonmonetaryNotionalAmountVolume", "presentation": [1] }, "http://dow.com/role/FINANCIALINSTRUMENTSNotionalAmountsDetails": [1], "lang": { "en-us": { "role": { "terseLabel": "Derivative, Nonmonetary Notional Amount, Volume", "label": "Derivative, Nonmonetary Notional Amount, Volume", "documentation": "Nominal volume used to calculate payments on a derivative instrument." } } }, "auth_ref": [1] }, "us-gaap_DerivativeNotionalAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeNotionalAmount", "presentation": [1] }, "http://dow.com/role/FINANCIALINSTRUMENTSNotionalAmountsDetails": [1], "lang": { "en-us": { "role": { "terseLabel": "Derivative, Notional Amount", "label": "Derivative, Notional Amount", "documentation": "Nominal or face amount used to calculate payment on derivative." } } }, "auth_ref": [1] }, "us-gaap_DerivativeTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeTable", "presentation": [1] }, "http://dow.com/role/FINANCIALINSTRUMENTSAccountingforDerivativeInstrumentsandHedgingActivitiesDetails", "http://dow.com/role/FINANCIALINSTRUMENTSNotionalAmountsDetails": [1], "lang": { "en-us": { "role": { "terseLabel": "Derivative [Table]", "label": "Derivative [Table]", "documentation": "Disclosure of information about derivative instrument or group of derivative instruments, including, but not limited to, type of derivative instrument, risk being hedged, notional amount, hedge designation, related hedged item, inception date, and maturity date." } } }, "auth_ref": [1] }, "us-gaap_DerivativesFairValueLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativesFairValueLineItems", "presentation": [1] }, "http://dow.com/role/FINANCIALINSTRUMENTSScheduleoffFairValuesofDerivativeInstrumentsDetails": [1], "lang": { "en-us": { "role": { "terseLabel": "Derivatives, Fair Value [Line Items]", "label": "Derivatives, Fair Value [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.", "auth_ref": "1000", "us-gaap": "EffectiveIncomeTaxRateContinuingOperations", "xbrltype": "percentItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateContinuingOperations", "calculation": "http://dow.com/role/INCOMETAXESReconciliationtoUSStatutoryRateDetails", "parentTag": null, "weight": null, "order": null, "root": true, "presentation": "http://dow.com/role/INCOMETAXESReconciliationtoUSStatutoryRateDetails", "lang": "en-us", "role": "role", "totalLabel": "Effective tax rate", "terseLabel": "Effective tax rate", "label": "Effective Income Tax Rate Reconciliation, Percent", "documentation": "Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) 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It is commonly abbreviated as CIK." } } }, "auth_ref": { "r1687" } }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": { "http://dow.com/role/CoverPage": { "lang": { "en-us": { "role": { "terseLabel": "Entity Common Stock, Shares Outstanding", "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes

or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings. Instrument." } } }, "auth_ref": "I", "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Current Reporting Status", "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports); and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": "I", "dei_EntityDomain": { "xbrltype": "domainItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": { "http://dow.com/role/AuditorInformation" }, "documentation": "http://dow.com/role/COMMITMENTSANDCONTINGENCIESAsbestosRelatedMattersofUnionCarbideCorporationDetails", "http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails", "http://dow.com/role/COMMITMENTSANDCONTINGENCIESGuaranteesDetails", "http://dow.com/role/CommitmentandContingenciesIndemnificationswithCorporatingParties", "http://dow.com/role/ConsolidatedStatementsofComprehensiveLoss", "http://dow.com/role/CoverPage", "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaNonrecurringBasisDetails", "http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESDebtCovenantsDetails", "http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofNotesPayableDetails", "http://dow.com/role/RELATEDPARTYTRANSACTIONSNarrativeDetails", "http://dow.com/role/RELATEDPARTYTRANSACTIONSScheduleofRelatedPartyTransactionsDetails", "http://dow.com/role/REVENUEDetails", "http://dow.com/role/STOCKHOLDERSEQUITYCommonStockDetails", "http://dow.com/role/STOCKHOLDERSEQUITYRetainedEarningsDetails", "http://dow.com/role/SUPPLEMENTARYINFORMATIONAccruedandothercurrentliabilitiesDetails", "http://dow.com/role/SUPPLEMENTARYINFORMATIONSundryIncomeNetDetails", "http://dow.com/role/TDCCConsolidatedBalanceSheets", "http://dow.com/role/TDCCConsolidatedStatementsofCashFlowsStatement", "http://dow.com/role/TDCCConsolidatedStatementsofEquityStatement", "http://dow.com/role/TDCCConsolidatedStatementsofIncomeConsolidatedStatementsofIncome", "http://dow.com/role/VARIABLEINTERESTENTITIESScheduleofConsolidatedVariableInterestEntitiesCarryingAmountsofAssetsandLiabilitiesDetails", "lang": { "en-us": { "role": { "terseLabel": "Entity [Domain]", "label": "Entity [Domain]", "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": "I", "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Emerging Growth Company", "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": "I", "dei_EntityFileNumber": { "xbrltype": "fileNumberItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity File Number", "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": "I", "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Filer Category", "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": "I", "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Incorporation, State or Country Code", "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": "I", "dei_EntityInformationLineItems": { "xbrltype": "stringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInformationLineItems", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Information Line Items", "label": "Entity Information Line Items", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": "I", "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Interactive Data Current", "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": "I", "dei_EntityListingParValuePerShare": { "xbrltype": "perShareItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Listing, Par Value Per Share", "label": "Entity Listing, Par Value Per Share", "documentation": "The par value per share of security quoted in same currency as Trading currency. Example: 0.01." } } }, "auth_ref": "I", "dei_EntityListingsLineItems": { "xbrltype": "stringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingsLineItems", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Listings Line Items", "label": "Entity Listings Line Items", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": "I", "dei_EntityListingsTable": { "xbrltype": "stringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingsTable", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Listings Table", "label": "Entity Listings Table", "documentation": "Container for exchange listing information for an entity." } } }, "auth_ref": "I", "dei_EntityPublicFloat": { "xbrltype": "monetaryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Public Float", "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": "I", "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Registrant Name", "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": "I", "dei_EntityShellCompany": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Shell Company", "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": "I", "dei_EntitySmallBusiness": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Small Business", "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": "I", "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Tax Identification Number", "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": "I", "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Voluntary Filers", "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": "I", "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": { "http://dow.com/role/CoverPage" }, "lang": { "en-us": { "role": { "terseLabel": "Entity Well-known Seasoned Issuer", "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": "I", "us-gaap_EntityWideInformationRevenueFromExternalCustomerLineItems": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EntityWideInformationRevenueFromExternalCustomerLineItems", "presentation": { "http://dow.com/role/REVENUEDetails", "lang": { "en-us": { "role": { "terseLabel": "Revenue from External Customer [Line Items]", "label": "Revenue from External Customer [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": "I", "us-gaap_EnvironmentalCostsPolicy": { "xbrltype": "textBlockItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EnvironmentalCostsPolicy", "presentation": { "http://dow.com/role/SUMMARYOFSIGNIFICANTACCOUNTINGPOLICIESPolicies", "lang": { "en-us": { "role": { "terseLabel": "Environmental Matters", "label": "Environmental Costs, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for obligations that resulted from improper or other than normal operation of a long-lived asset in the past. This accounting policy may address (1) whether the related remediation costs are expensed or capitalized, (2) whether the obligation is measured on a discounted basis, (3) the event, situation, or set of circumstances that generally triggers recognition of loss contingencies arising from the entity's environmental remediation-related obligations, and (4) the timing of recognition of any recoveries." } } }, "auth_ref": "I", "us-gaap_EnvironmentalCostsRecognizedCapitalizedInPeriod": { "xbrltype": "monetaryItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EnvironmentalCostsRecognizedCapitalizedInPeriod", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails", "lang": { "en-us": { "role": { "terseLabel": "Capital expenditures for environmental protection", "label": "Environmental Costs Recognized, Capitalized in Period", "documentation": "Amount of environmental remediation costs capitalized. These expenditures may relate to long-lived improvements in operating facilities." } } }, "auth_ref": "I", "us-gaap_EnvironmentalLossContingencyStatementOffinancialPositionExtensibleEnumeration": { "xbrltype": "enumerationSetItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EnvironmentalLossContingencyStatementOffinancialPositionExtensibleEnumeration", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails", "lang": { "en-us": { "role": { "terseLabel": "Environmental Loss Contingency, Statement of Financial Position [Extensible Enumeration]", "label": "Environmental Loss Contingency, Statement of Financial Position [Extensible Enumeration]", "documentation": "Indicates line item in statement of financial position that includes accrual for environmental loss contingency." } } }, "auth_ref": "I", "dow_EnvironmentalLossContingencyTableTextBlock": { "xbrltype": "textBlockItemtype", "nsuri": "http://dow.com/20241231", "localname": "EnvironmentalLossContingencyTableTextBlock", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESTables", "lang": { "en-us": { "role": { "terseLabel": "Environmental Loss Contingency", "label": "Environmental Loss Contingency [Table Text Block]", "documentation": "Environmental Loss Contingency" } } }, "auth_ref": "I", "us-gaap_EnvironmentalRemediationExpense": { "xbrltype": "monetaryItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EnvironmentalRemediationExpense", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails", "lang": { "en-us": { "role": { "terseLabel": "Environmental Remediation Expense", "label": "Environmental Remediation Expense, before Recovery", "documentation": "Amount, before recovery, of expense for known and estimated future costs arising from requirement to perform environmental remediation." } } }, "auth_ref": "I", "us-gaap_EnvironmentalRemediationExpenseStatementOffincomeOrComprehensiveIncomeExtensibleEnumeration": { "xbrltype": "enumerationSetItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EnvironmentalRemediationExpenseStatementOffincomeOrComprehensiveIncomeExtensibleEnumeration", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails", "lang": { "en-us": { "role": { "terseLabel": "Environmental Remediation Site [Axis]", "label": "Environmental Remediation Site [Axis]", "documentation": "Information by location or named area designated for environmental remediation." } } }, "auth_ref": "I", "http://fasb.org/us-gaap/2024", "localname": "EnvironmentalRemediationSiteDomain", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESEnvironmentalMattersDetails", "lang": { "en-us": { "role": { "terseLabel": "Environmental Remediation Site [Domain]", "label": "Environmental Remediation Site [Domain]", "documentation": "Location or named area designated for environmental remediation." } } }, "auth_ref": "I

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These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } } }, "auth_ref": { "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": { "http://dow.com/role/ConsolidatedStatementsofEquity": { "http://dow.com/role/EARNINGSPEPERSHAREEarningsPerShareDetails": { "http://dow.com/role/NONCONTROLLINGINTERESTSNoncontrollingInterestsDetails": { "http://dow.com/role/STOCKHOLDERSEQUITYAccumulatedOtherComprehensiveLossDetails": { "http://dow.com/role/STOCKHOLDERSEQUITYSharesofDowCommonStockDetails": { "http://dow.com/role/STOCKHOLDERSEQUITYTreasuryStockDetails": { "http://dow.com/role/TDCCConsolidatedStatementsofEquityStatement": { "lang": { "en-us": { "role": { "terseLabel": "Equity Component [Domain]", "label": "Equity Component [Domain]", "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } } }, "auth_ref": { "r26", "r351", "r394", "r395", "r396", "r427", "r428", "r429", "r433", "r442", "r445", "r447", "r473", "r554", "r562", "r608", "r721", "r897", "r898", "r912", "r913", "r914", "r918", "r927", "r928", "r942", "r944", "r945", "r946", "r947", "r950", "r962", "r1001", "r1003", "r1004", "r1005", "r1006", "r1007", "r1017", "r1019", "r1045", "r1190", "r1223", "r1224", "r1225", "r1252", "r1332" } }, "us-gaap_EquityMethodInvesteeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvesteeMember", "presentation": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESBalancesDueToorDueFromNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESImpactofSalestoNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Equity Method Investee", "label": "Equity Method Investee [Member]", "documentation": "An entity that issued voting stock held by an investor and that is accounted for under the equity method of accounting by the investor." } } } }, "auth_ref": { "r1917", "r1918" } }, "srt_EquityMethodInvesteeNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "EquityMethodInvesteeNameDomain", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESGuaranteesDetails": { "http://dow.com/role/FAIRVALUEMEASUREMENTSAdditionalInformationDetails": { "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaNonrecurringBasisDetails": { "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESImpactofSalestoNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESNarrativeDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESScheduleoftheCompanysDirectorIndirectOwnershipInterestinPrincipalNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONTROLLINGINTERESTSNoncontrollingInterestsDetails": { "http://dow.com/role/SEGMENTSANDGEOGRAPHICREGIONSOtherDetails": { "http://dow.com/role/VALUATIONANDQUALIFYINGACCOUNTSScheduleofValuationandQualifyingAccountsDetails": { "http://dow.com/role/VARIABLEINTERESTENTITIESNonconsolidatedVariableInterestEntityDetails": { "lang": { "en-us": { "role": { "verboseLabel": "Equity Method Investee, Name [Domain]", "terseLabel": "Investment, Name [Domain]", "label": "Investment, Name [Domain]", "documentation": "Name of investment including named security. 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If investments in common stock of corporate joint ventures or other investments accounted for under the equity method are, in the aggregate, material in relation to the financial position or results of operations of an investor, it may be necessary to present summarized information as to assets, liabilities, and results of operations of the investee, or group of investments for which combined disclosure is appropriate, either by individual financial statement caption or in groups, as appropriate. Such summarized financial information may include noncontrolling interests. 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This is not an indicator of the fair value of the investment, rather it is the initial cost adjusted for the entity's share of earnings and losses of the investee, adjusted for any distributions (dividends) and other than temporary impairment (OTTI) losses recognized." } } }, "auth_ref": ["r472", "r487", "r497", "r542", "r1662", "r1724"] }, "us-gaap_EquityMethodInvestmentsAndJointVenturesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentsAndJointVenturesAbstract", "lang": { "en-us": { "role": { "terseLabel": "Equity Method Investments and Joint Ventures [Abstract]", "label": "Equity Method Investments and Joint Ventures [Abstract]", "documentation": "Equity Method Investments and Joint Ventures [Abstract]" } } }, "auth_ref": [1], "us-gaap_EquityMethodInvestmentsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentsDisclosureTextBlock", "presentation": ["http://dow.com/role/NONCONSOLIDATEDAFFILIATESNotes", "lang": { "en-us": { "role": { "terseLabel": "NONCONSOLIDATED AFFILIATES", "label": "Equity Method Investments and Joint Ventures Disclosure [Text Block]", "documentation": "The entire disclosure for equity method investments and joint ventures. Equity method investments are investments that give the investor the ability to exercise significant influence over the operating and financial policies of an investee. Joint ventures are entities owned and operated by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group." } } }, "auth_ref": ["r299", "r546", "r549", "r1623"] }, "us-gaap_EquityMethodInvestmentsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentsMember", "presentation": ["http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails", "lang": { "en-us": { "role": { "terseLabel": "Equity Method Investments", "label": "Equity Method Investments [Member]", "documentation": "Investment in the stock of an investee which is adjusted for the investor's share of the earnings or losses of the investee after the date of acquisition." } } }, "auth_ref": [1], "us-gaap_EquityMethodInvestmentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentsTextBlock", 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presenting changes during the period attributable to the following: (1) total gains or losses for the period (realized and unrealized), segregating those gains or losses included
in earnings (or changes in net assets) and gains or losses recognized in other comprehensive income (loss), and a description of where those gains or losses included in
earnings (or changes in net assets) are reported in the statement of income (or activities); (2) purchases, sales, issues, and settlements (each type disclosed separately); and
(3) transfers in and transfers out of Level 3 (for example, transfers due to changes in the observability of significant inputs), by class of asset." } } }, "auth_ref": { "r971",
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financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with
their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating
fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations
of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is
exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and
(d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on
both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement
for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on
earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items
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This disclosure includes, but is not limited to, fair value measurements of short and long term marketable securities, international currencies forward contracts, and auction rate securities. Financial instruments may include hedging and non-hedging currency exchange instruments, derivatives, securitizations and securities available for sale at fair value. Also included are investment results, realized and unrealized gains and losses as well as impairments and risk management disclosures." } } }, "auth_ref": { "r1023", "r1033" } }, "us-gaap_FiniteLivedIntangibleAssetUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetUsefulLife", "presentation": { "http://dow.com/role/SUMMARYOFSIGNIFICANTACCOUNTINGPOLICIESNarrativeDetails": { "lang": { "en-us": { "role": { "terseLabel": "Useful life", "label": "Finite-Lived Intangible Asset, Useful Life", "documentation": "Useful life of finite-lived intangible assets, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": { "r1023", "r1033" } }, "us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAccumulatedAmortization", "crdr": "debit", "calculation": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSOtherIntangibleAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": -1.0, "order": 2.0 } } }, "presentation": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSOtherIntangibleAssetsDetails": { "http://dow.com/role/TDCCCConsolidatedBalanceSheetsParentheticals": { "lang": { "en-us": { "role": { "terseLabel": "Other intangible assets, accumulated amortization", "negatedLabel": "Other Intangible Assets, Accumulated Amortization", "label": "Finite-Lived Intangible Assets, Accumulated Amortization", "documentation": "Accumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }, "auth_ref": { "r365", "r580", "r600", "r1414" } }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths", "crdr": "debit", "presentation": { "http://dow.com/role/ScheduleofFutureAmortizationExpenseofIntangibleAssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "2025", "label": "Finite-Lived Intangible Asset, Expected Amortization, Year One", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r602", "r1390", "r1414" } }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock", "presentation": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSTables": { "lang": { "en-us": { "role": { "terseLabel": "Finite-lived Intangible Assets Amortization Expense", "label": "Finite-Lived Intangible Assets Amortization Expense [Table Text Block]", "documentation": "Tabular disclosure of amortization expense of assets, excluding financial assets, that lack physical substance, having a limited useful life." } } }, "auth_ref": { "r1023", "r1033" } }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFive", "crdr": "debit", "presentation": { "http://dow.com/role/ScheduleofFutureAmortizationExpenseofIntangibleAssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "2029", "label": "Finite-Lived Intangible Asset, Expected Amortization, Year Five", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r602", "r1390", "r1414" } }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFour", "crdr": "debit", "presentation": { "http://dow.com/role/ScheduleofFutureAmortizationExpenseofIntangibleAssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "2028", "label": "Finite-Lived Intangible Asset, Expected Amortization, Year Four", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r602", "r1390", "r1414" } }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearThree", "crdr": "debit", "presentation": { "http://dow.com/role/ScheduleofFutureAmortizationExpenseofIntangibleAssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "2027", "label": "Finite-Lived Intangible

Asset, Expected Amortization, Year Three", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).", "auth_ref": "r602", "r1390", "r1414", "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo", "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo", "crdr": "debit", "presentation": "http://dow.com/role/ScheduleofFutureAmortizationExpenseofIntangibleAssetsDetails", "lang": "en-us", "role": "terseLabel", "2026", "label": "Finite-Lived Intangible Asset, Expected Amortization, Year Two", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).", "auth_ref": "r602", "r1390", "r1414", "us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis", "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsByMajorClassAxis", "presentation": "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSOtherIntangibleAssetsDetails", "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSScheduleofAmortizationExpenseofIntangibleAssetsDetails", "lang": "en-us", "role": "terseLabel", "Finite-Lived Intangible Assets by Major Class [Axis]", "label": "Finite-Lived Intangible Assets by Major Class [Axis]", "documentation": "Information by major type or class of finite-lived intangible assets.", "auth_ref": "r593", "r595", "r596", "r597", "r599", "r600", "r604", "r605", "r1109", "r1116", "r1390", "us-gaap_FiniteLivedIntangibleAssetsGross", "xbrltype": "xbrltype", 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cash flow hedges at the reporting date expected to be reclassified to earnings within the next 12 months.", "auth_ref": "r149", "dow_ForeignCurrencyDenominatedDebtMember", "xbrltype": "domainItem", "nsuri": "http://dow.com/20241231", "localname": "ForeignCurrencyDenominatedDebtMember", "presentation": "http://dow.com/role/FINANCIALINSTRUMENTSAccountingforDerivativeInstrumentsandHedgingActivitiesDetails", "lang": "en-us", "role": "terseLabel", "Foreign Currency Denominated Debt [Member]", "label": "Foreign Currency Denominated Debt [Member]", "documentation": "Foreign Currency Denominated Debt [Member]", "auth_ref": null, "dow_ForeignCurrencyLoansMember", "xbrltype": "domainItem", "nsuri": "http://dow.com/20241231", "localname": "ForeignCurrencyLoansMember", "presentation": "http://dow.com/role/NOTESPAYABLELONGTERMDDEBTANDAVAILABLECREDITFACILITIESNarrativeDetails", "http://dow.com/role/NOTESPAYABLELONGTERMDDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails", "lang": "en-us", 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Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount." } } } }, "auth_ref": { "r406", "r409", "r410" } }, "us-gaap_InterestRateCashFlowHedgeGainLossToBeReclassifiedDuringNext12MonthsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestRateCashFlowHedgeGainLossToBeReclassifiedDuringNext12MonthsNet", "crdr": "credit", "presentation": { "http://dow.com/role/FINANCIALINSTRUMENTSExpectedReclassificationDetails": { "lang": { "en-us": { "role": { "terseLabel": "Interest Rate Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months, Net", "label": "Interest Rate Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months, Net", "documentation": "The estimated net amount of unrealized gains or losses on interest rate cash flow hedges as of the balance sheet date expected to be reclassified to earnings within the next twelve months." } } } }, "auth_ref": { "r149" } }, "us-gaap_InterestRateContractMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestRateContractMember", "presentation": { "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails": { "http://dow.com/role/FINANCIALINSTRUMENTSAccountingforDerivativeInstrumentsandHedgingActivitiesDetails": { "http://dow.com/role/FINANCIALINSTRUMENTSEffectofDerivativeInstrumentsDetails": { "http://dow.com/role/FINANCIALINSTRUMENTSExpectedReclassificationDetails": { "http://dow.com/role/FINANCIALINSTRUMENTSScheduleoffFairValuesofDerivativeInstrumentsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Interest Rate Contract [Member]", "label": "Interest Rate Contract [Member]", "documentation": "Derivative instrument whose primary underlying risk is tied to the right to receive or pay a sum of money at a given interest rate." } } } }, "auth_ref": { "r1392", "r1401", "r1429", "r1447" } }, "us-gaap_InterestRateSwapMember": { "xbrltype": "domainItemType", "nsuri":

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Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory.", "auth ref": "r577", "us-gaap InventoryFinishedGoods", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InventoryFinishedGoods", "crdr": "debit", "calculation": "http://dow.com/role/INVENTORIESDetails", "parentTag": "us-gaap InventoryGross", "weight": 1.0, "order": 1.0, "presentation": "http://dow.com/role/INVENTORIESDetails", "lang": "en-us", "role": "terseLabel", "Finished goods", "label": "Inventory Finished Goods, Gross", "documentation": "Amount before valuation and LIFO reserves of completed merchandise or goods expected to be sold within one year or operating cycle, if longer.", "auth ref": "r1665", "us-gaap InventoryGross", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InventoryGross", "crdr": "debit", 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Alternate captions include Total Deferred Credits and Other Liabilities."}}},"auth_ref":{"us-gaap_LiabilityForAsbestosAndEnvironmentalClaimsGross":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LiabilityForAsbestosAndEnvironmentalClaimsGross","crdr":"","credit":"","presentation":{"http://dow.com/role/COMMITMENTSANDCONTINGENCIESAsbestosRelatedMattersofUnionCarbideCorporationDetails":{"lang":{"en-us":{"role":{"terseLabel":"Liability for asbestos-related pending and future claims","label":"Liability for Asbestos and Environmental Claims, Gross","documentation":"Carrying amount as of the balance sheet date of reserves for the costs of settling insured claims and costs incurred in the claims settlement process attributable to asbestos and environmental claims, before estimated recoveries from reinsurers."}}},"auth_ref":{"r1939","r1940"},"dow_LicensingofTechnologyMemberMember":{"xbrltype":"domainItemType","nsuri":"http://dow.com/20241231","localname":"LicensingofTechnologyMemberMember","presentation":{"http://dow.com/role/REVENUEDetails":{"lang":{"en-us":{"role":{"terseLabel":"Licensing of Technology","label":"Licensing of Technology [Member] [Member]","documentation":"Licensing of Technology [Member]"},"auth_ref":{"us-gaap_LifeInsuranceCorporateOrBankOwnedAmount":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LifeInsuranceCorporateOrBankOwnedAmount","crdr":"","debit":"","presentation":{"http://dow.com/role/SUPPLEMENTARYINFORMATIONCOLIDetails":{"lang":{"en-us":{"role":{"terseLabel":"Life Insurance, Corporate or Bank Owned, Amount","label":"Life Insurance, Corporate or Bank Owned, Amount","documentation":"This item represents the amount that could be realized under a life insurance contract or contracts owned by the Entity as of the date of the statement of financial position. Such Entity-owned life insurance policies are commonly known as corporate-owned life insurance (COLI) or bank-owned life insurance (BOLI)."},"auth_ref":{"r550","r1663"},"us-gaap_LineOfCreditFacilityLineItems":{"xbrltype":"stringItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LineOfCreditFacilityLineItems","presentation":{"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofCommittedandAvailableCreditFacilitiesDetails":{"lang":{"en-us":{"role":{"terseLabel":"Line of Credit Facility [Line Items]","label":"Line of Credit Facility [Line Items]","documentation":"Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table."}}},"auth_ref":{"r661","r1684","r1771"},"us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LineOfCreditFacilityMaximumBorrowingCapacity","crdr":"","credit":"","presentation":{"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofCommittedandAvailableCreditFacilitiesDetails":{"lang":{"en-us":{"role":{"verboseLabel":"Committed Credit","label":"Line of Credit Facility, Maximum Borrowing Capacity","documentation":"Maximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility."}}},"auth_ref":{"r171","r176"},"us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LineOfCreditFacilityRemainingBorrowingCapacity","crdr":"","credit":"","presentation":{"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofCommittedandAvailableCreditFacilitiesDetails":{"lang":{"en-us":{"role":{"terseLabel":"Credit Available","label":"Line of Credit Facility, Remaining Borrowing Capacity","documentation":"Amount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding)."},"auth_ref":{"r171","r176","r661"},"us-gaap_LineOfCreditFacilityTable":{"xbrltype":"stringItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LineOfCreditFacilityTable","presentation":{"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofCommittedandAvailableCreditFacilitiesDetails":{"lang":{"en-us":{"role":{"terseLabel":"Line of Credit Facility [Table]","label":"Line of Credit Facility [Table]","documentation":"Disclosure of information about short-term and long-term contractual arrangements with lender under which borrowing can occur up to maximum amount. Includes, but is not limited to, letter of credit, standby letter of credit, and revolving credit arrangement."}}},"auth_ref":{"r171","r176","r661","r1684","r1771"},"srt_LitigationCaseAxis":{"xbrltype":"stringItemType","nsuri":"http://fasb.org/srt/2024","localname":"LitigationCaseAxis","presentation":{"http://dow.com/role/COMMITMENTSANDCONTINGENCIESDowNovaDetails","http://dow.com/role/CommitmentandContingenciesBrazilTaxCreditsDetails":{"http://dow.com/role/SUPPLEMENTARYINFORMATIONSundryIncomeNetDetails":{"lang":{"en-us":{"role":{"terseLabel":"Litigation Case [Axis]","label":"Litigation Case [Axis]","documentation":"Information by type of judicial proceeding, alternative dispute resolution or claim."}}},"auth_ref":{"srt_LitigationCaseTypeDomain":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/srt/2024","localname":"LitigationCaseTypeDomain","presentation":{"http://dow.com/role/COMMITMENTSANDCONTINGENCIESDowNovaDetails","http://dow.com/role/CommitmentandContingenciesBrazilTaxCreditsDetails","http://dow.com/role/SUPPLEMENTARYINFORMATIONSundryIncomeNetDetails"},"lang":{"en-us":{"role":{"terseLabel":"Litigation Case [Domain]","label":"Litigation Case [Domain]","documentation":"Judicial proceeding, alternative dispute resolution or claim. For example, but not limited to, name of case, category of litigation, or other differentiating information."}}},"auth_ref":{"us-gaap_LitigationReserveNoncurrent":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LitigationReserveNoncurrent","crdr":"","credit":"","presentation":{"http://dow.com/role/COMMITMENTSANDCONTINGENCIESDowNovaDetails"},"lang":{"en-us":{"role":{"verboseLabel":"Estimated liability","label":"Estimated Litigation Liability, Noncurrent","documentation":"Carrying amount of estimated litigation liability for known or estimated probable loss from litigation, which may include attorneys' fees and other litigation costs, which is expected to be paid after one year or beyond the normal operating cycle, if longer."}}},"auth_ref":{"r179","r1761"},"us-gaap_LitigationSettlementAmountAwardedFromOtherParty":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LitigationSettlementAmountAwardedFromOtherParty","crdr":"","debit":"","presentation":{"http://dow.com/role/COMMITMENTSANDCONTINGENCIESDowNovaDetails"},"lang":{"en-us":{"role":{"terseLabel":"Settlement amount","label":"Litigation Settlement, Amount Awarded from Other Party","documentation":"Amount awarded from other party in judgment or settlement of litigation."}}},"auth_ref":{"us-gaap_LoansPayableMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LoansPayableMember","presentation":{"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails":{"lang":{"en-us":{"role":{"verboseLabel":"Promissory notes and debentures","label":"Loans Payable [Member]","documentation":"Borrowing supported by a written promise to pay an obligation."}}},"auth_ref":{"dei_LocalPhoneNumber":{"xbrltype":"normalizedStringItemType","nsuri":"http://xbrl.sec.gov/dei/2024","localname":"LocalPhoneNumber","presentation":{"http://dow.com/role/CoverPage":{"lang":{"en-us":{"role":{"terseLabel":"Local Phone Number","label":"Local Phone Number","documentation":"Local phone number for entity."}}},"auth_ref":{"us-gaap_LongTermAccountsNotesAndLoansReceivableNetNoncurrent":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LongTermAccountsNotesAndLoansReceivableNetNoncurrent","crdr":"","debit":"","calculation":{"http://dow.com/role/DowConsolidatedBalanceSheets":{"parentTag":"us-gaap_LongTermInvestmentsAndReceivablesNet","weight":1.0,"order":1.0},"presentation":{"http://dow.com/role/DowConsolidatedBalanceSheets","http://dow.com/role/TDCCConsolidatedBalanceSheets"},"lang":{"en-us":{"role":{"terseLabel":"Noncurrent receivables","label":"Accounts and Financing Receivable, after Allowance for Credit Loss, Noncurrent","documentation":"Amount, after allowance for credit loss, of accounts and financing receivables, classified as noncurrent. Includes, but is not limited to, notes and loan receivable."}}},"auth_ref":{"r1710"},"us-gaap_LongTermDebt":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LongTermDebt","crdr":"","credit":"","presentation":{"http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails":{"lang":{"en-us":{"role":{"negatedTerseLabel":"Long-Term Debt","label":"Long-Term Debt","documentation":"Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation."}}},"auth_ref":{"r43","r267","r687","r703","r1421","r1422","r1458","r1932"},"dow_LongTermDebtAccumulatedFairValueAdjustment":{"xbrltype":"monetaryItemType","nsuri":"http://dow.com/20241231","localname":"LongTermDebtAccumulatedFairValueAdjustment","crdr":"","credit":"","presentation":{"http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails":{"lang":{"en-us":{"role":{"terseLabel":"Long-Term Debt, Accumulated Fair Value Adjustment","label":"Long-Term Debt, Accumulated Fair Value Adjustment","documentation":"Long-Term Debt, Accumulated Fair Value Adjustment"},"auth_ref":{"dow_LongTermDebtAccumulatedGrossUnrealizedGainBeforeTax":{"xbrltype":"monetaryItemType","nsuri":"http://dow.com/20241231","localname":"LongTermDebtAccumulatedGrossUnrealizedGainBeforeTax","crdr":"","credit":"","presentation":{"http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails":{"lang":{"en-us":{"role":{"terseLabel":"Long-Term Debt, Accumulated Gross Unrealized Gain, Before Tax","label":"Long-Term Debt, Accumulated Gross Unrealized Gain, Before Tax","documentation":"Long-Term Debt, Accumulated Gross Unrealized Gain, Before Tax"},"auth_ref":{"dow_LongTermDebtAccumulatedGrossUnrealizedLossBeforeTax":{"xbrltype":"monetaryItemType","nsuri":"http://dow.com/20241231","localname":"LongTermDebtAccumulatedGrossUnrealizedLossBeforeTax","crdr":"","debit":"","presentation":{"http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails":{"lang":{"en-us":{"role":{"negatedTerseLabel":"Long-Term Debt, Accumulated Gross Unrealized Loss, Before Tax","label":"Long-Term Debt, Accumulated Gross Unrealized Loss, Before Tax","documentation":"Long-Term Debt, Accumulated Gross Unrealized Loss, Before Tax"},"auth_ref":{"us-gaap_LongTermDebtAndCapitalLeaseObligations":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LongTermDebtAndCapitalLeaseObligations","crdr":"","credit":"","calculation":{"http://dow.com/role/DowConsolidatedBalanceSheets":{"parentTag":"us-gaap_LiabilitiesAndStockholdersEquity","weight":1.0,"order":4.0},"presentation":{"http://dow.com/role/DowConsolidatedBalanceSheets","http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails":{"lang":{"en-us":{"role":{"terseLabel":"Long-Term Debt and Lease Obligation","label":"Long-Term Debt and Lease Obligation","documentation":"Amount of long-term debt and lease obligation, classified as noncurrent."}}},"auth_ref":{"r43","r1174"},"us-gaap_LongTermDebtAndCapitalLeaseObligationsCurrent":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LongTermDebtAndCapitalLeaseObligationsCurrent","crdr":"","credit":"","calculation":{"http://dow.com/role/DowConsolidatedBalanceSheets":{"parentTag":"us-gaap_LiabilitiesCurrent","weight":1.0,"order":2.0},"presentation":{"http://dow.com/role/DowConsolidatedBalanceSheets","http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails":{"lang":{"en-us":{"role":{"terseLabel":"Long-term debt due within one year","label":"Long-Term Debt and Lease Obligation, Current","documentation":"Amount of long-term debt and lease obligation, classified as current."}}},"auth_ref":{"r173"},"dow_LongTermDebtAndLeaseObligationsMember":{"xbrltype":"domainItemType","nsuri":"http://dow.com/20241231","localname":"LongTermDebtAndLeaseObligationsMember","presentation":{"http://dow.com/role/LEASEDetails":{"lang":{"en-us":{"role":{"terseLabel":"Long-Term Debt and Lease Obligations","label":"Long-Term Debt and Lease Obligations [Member]","documentation":"Long-Term Debt and Lease Obligations"},"auth_ref":{"dow_LongTermDebtDueWithinOneYearMember":{"xbrltype":"domainItemType","nsuri":"http://dow.com/20241231","localname":"LongTermDebtDueWithinOneYearMember","presentation":{"http://dow.com/role/LEASEDetails":{"lang":{"en-us":{"role":{"terseLabel":"Long-term Debt Due Within One Year","label":"Long-term Debt Due Within One Year [Member]","documentation":"Long-term Debt Due Within One Year"},"auth_ref":{"us-gaap_LongTermDebtFairValue":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LongTermDebtFairValue","crdr":"","credit":"","presentation":{"http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsonaRecurringBasisDetails":{"lang":{"en-us":{"role":{"negatedTerseLabel":"Long-term debt including debt due within one year","label":"Long-Term Debt, Fair Value","documentation":"The fair value amount of long-term debt whether such amount is presented as a separate caption or as a parenthetical disclosure. Additionally, this element may be used in connection with the fair value disclosures required in the footnote disclosures to the financial statements. The element may be used in both the balance sheet and disclosure in the same submission."}}},"auth_ref":{"r1896","r1898","r1899","r1900"},"us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths","crdr":"","credit":"","presentation":{"

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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r20", "r419", "r692" } }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive", "credit": "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails" |, "lang": { "en-us": { "role": { "terseLabel": "2029", "label": "Long-Term Debt, Maturity, Year Five", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r20", "r419", "r692" } }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "credit": "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails" |, "lang": { "en-us": { "role": { "terseLabel": "2028", "label": "Long-Term Debt, Maturity, Year Four", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r20", "r419", "r692" } }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree", "credit": "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails" |, "lang": { "en-us": { "role": { "terseLabel": "2027", "label": "Long-Term Debt, Maturity, Year Three", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. 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Resolution of the uncertainty may confirm the incurrence of a loss or impairment of an asset or the incurrence of a liability." } } }, "auth_ref": { "r648", "r649", "r650", "r655", "r858", "r1419", "r1762", "r1764" } }, "us-gaap_MachineryAndEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MachineryAndEquipmentMember", "presentation": { "http://dow.com/role/PROPERTYScheduleofPropertyDetails" |, "lang": { "en-us": { "role": { "terseLabel": "Machinery and equipment", "label": "Machinery and Equipment [Member]", "documentation": "Tangible personal property used to produce goods and services, including, but is not limited to, tools, dies and molds, computer and office equipment." } } }, "auth_ref": { "dow_ManufacturingAssetsMember": { "xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "ManufacturingAssetsMember", "presentation": { "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsNonrecurringBasisDetails" |, "lang": { "en-us": { "role": { "terseLabel": "Manufacturing Assets", "label": "Manufacturing Assets [Member]", "documentation": "Manufacturing Assets [Member]" } } }, "auth_ref": { "dow_MapTaPhutOlefinsCompanyMember": { "xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "MapTaPhutOlefinsCompanyMember", "presentation": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESScheduleoftheCompany'sDirectorIndirectOwnershipInterestinPrincipalNonconsolidatedAffiliatesDetails" |, "lang": { "en-us": { "role": { "terseLabel": "Map Ta Phut Olefins Company", "label": "Map Ta Phut Olefins Company [Member]", "documentation": "Map Ta Phut Olefins Company" } } }, "auth_ref": { "us-gaap_MaturitiesOfLongTermDebtAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MaturitiesOfLongTermDebtAbstract", "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofLongTermDebtDetails" |, "lang": { "en-us": { "role": { "terseLabel": "Maturities of Long-term Debt [Abstract]", "label": "Maturities of Long-Term Debt [Abstract]" } } }, "auth_ref": { "dow_MaturitiesOfLeaseLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://dow.com/20241231", "localname": "MaturitiesOfLeaseLiabilitiesTableTextBlock", "presentation": { "http://dow.com/role/LEASESTables" |, "lang": { "en-us": { "role": { "terseLabel": "Maturities of Lease Liabilities [Table Text Block]", "label": "Maturities of Lease Liabilities [Table Text Block]", "documentation": "[Table Text Block] for Tabular disclosure of undiscounted cash flows of lessee's operating and finance lease liabilities. 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This may include a description of a business combination or divestiture (or series of individually immaterial business combinations or divestitures) completed during the period, including background, timing, and assets and liabilities recognized and reclassified or sold. 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This may include the issuance of a performance standby letter of credit which requires the guarantor to make payments if a specified party fails to perform under a nonfinancial contractual obligation." l l l, "auth_ref": f l l, "dow_PerformanceMaterialsCoatingsMember": f "xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "PerformanceMaterialsCoatingsMember", "presentation": f "http://dow.com/role/FAIRVALUEMEASUREMENTSBasisoffFairValueMeasurementsonaNonrecurringBasisDetails",

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"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNETDowDuPontCostSynergyProgramDetails",

"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNETGoodwillImpairmentandAssetRelatedChargesDetails",

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Excludes option exercised."}}}, "auth_ref": {"r10", "r30"}}, "us-gaap_ProceedsFromLegalSettlements": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromLegalSettlements", "crdr": "debit", "presentation": {"http://dow.com/role/COMMITTEESANDCONTINGENCIESDowNovaDetails": {"lang": {"en-us": {"role": {"terseLabel": "Proceeds from settlements", "label": "Proceeds from Legal Settlements", "documentation": "Cash received for the settlement of litigation during the current period."}}}, "auth_ref": {"r320"}}, "us-gaap_ProceedsFromRepaymentsOfAccountsReceivableSecuritization": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromRepaymentsOfAccountsReceivableSecuritization", "crdr": "debit", "calculation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 6.0}}, "presentation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"http://dow.com/role/TDCCConsolidatedStatementsOfCashFlowsStatement": {"lang": {"en-us": {"role": {"terseLabel": "Proceeds from (Repayments of) Accounts Receivable Securitization", "label": "Proceeds from (Repayments of) Accounts Receivable Securitization", "documentation": "Proceeds from (repayments of) securitizations of receivables treated as collateralized borrowings, which are classified as financing transactions."}}}, "auth_ref": {}}, "us-gaap_ProceedsFromRepaymentsOfShortTermDebtMaturingInThreeMonthsOrLess": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromRepaymentsOfShortTermDebtMaturingInThreeMonthsOrLess", "crdr": "debit", "calculation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 1.0}}, "presentation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"http://dow.com/role/TDCCConsolidatedStatementsOfCashFlowsStatement": {"lang": {"en-us": {"role": {"terseLabel": "Changes in short-term notes payable", "label": "Proceeds from (Repayments of) Short-Term Debt, Maturing in Three Months or Less", "documentation": "The cash inflow from a borrowing net of the cash outflow from repayment of a borrowing having initial term of repayment within three months."}}}, "auth_ref": {"r1677", "r1678", "r1681"}}, "us-gaap_ProceedsFromSaleAndMaturityOfOtherInvestments": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromSaleAndMaturityOfOtherInvestments", "crdr": "debit", "calculation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 5.0}}, "presentation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"http://dow.com/role/TDCCConsolidatedStatementsOfCashFlowsStatement": {"lang": {"en-us": {"role": {"terseLabel": "Proceeds from sales and maturities of investments", "label": "Proceeds from Sale and Maturity of Other Investments", "documentation": "The cash inflow associated with the sale of equity method investments, which are investments in joint ventures and entities in which the entity has an equity ownership interest normally of 20 to 50 percent and exercises significant influence."}}}, "auth_ref": {"r53"}}, "us-gaap_ProceedsFromSalesOfBusinessAffiliateAndProductiveAssets": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromSalesOfBusinessAffiliateAndProductiveAssets", "crdr": "debit", "calculation": {"http://dow.com/role/TDCCConsolidatedStatementsOfCashFlowsStatement": {"parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 4.0}}, "presentation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 9.0}}, "presentation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"http://dow.com/role/TDCCConsolidatedStatementsOfCashFlowsStatement": {"lang": {"en-us": {"role": {"terseLabel": "Proceeds from sales of property and businesses, net of cash divested", "label": "Proceeds from Sales of Business, Affiliate and Productive Assets", "documentation": "Aggregate cash proceeds received from a combination of transactions in which noncurrent assets are sold, which may include the sale of a business, an investment in an affiliate (including an equity method investee), property, plant and equipment and intangible assets. Excludes sales of trading, available-for-sale, and held-to-maturity securities."}}}, "auth_ref": {"r1626"}}, "us-gaap_ProceedsFromShortTermDebtMaturingInMoreThanThreeMonths": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromShortTermDebtMaturingInMoreThanThreeMonths", "crdr": "debit", "calculation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 2.0}}, "presentation": {"http://dow.com/role/ConsolidatedStatementsOfCashFlows": {"http://dow.com/role/TDCCConsolidatedStatementsOfCashFlowsStatement": {"lang": {"en-us": {"role": {"terseLabel": "Proceeds from Short-term Debt, Maturing in More than Three Months", "label": "Proceeds from Short-Term Debt, Maturing in More than Three Months", "documentation": "The cash inflow from a borrowing having initial term of repayment of more than three months but less than one year or one operating cycle (if the normal cycle is more than one year)."}}, "auth_ref": {"r55"}}, "us-gaap_ProceedsFromStockOptionsExercised": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromStockOptionsExercised", "crdr": "debit", "presentation": {"http://dow.com/role/STOCKBASEDCOMPENSATIONStockOptionsDetails": {"lang": {"en-us": {"role": {"terseLabel": "Total amount of cash received from the exercise of options", "label": "Proceeds from Stock Options Exercised", "documentation": "Amount of cash inflow from exercise of option under share-based payment arrangement."}}}, "auth_ref": {"r10", "r30"}}, "dow_ProductIndemnificationPeriodAxis": {"xbrltype": "stringItemType", "nsuri": "http://dow.com/20241231", "localname": "ProductIndemnificationPeriodAxis", "presentation": {"http://dow.com/role/CommitmentandContingenciesIndemnificationswithCorningDetails": {"lang": {"en-us": {"role": {"terseLabel": "Product Indemnification Period [Axis]", "label": "Product Indemnification Period [Axis]", "documentation": "Product Indemnification Period [Axis]"}}, "auth_ref": {}}, "dow_ProductIndemnificationPeriodDomain": {"xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "ProductIndemnificationPeriodDomain", "presentation": {"http://dow.com/role/CommitmentandContingenciesIndemnificationswithCorningDetails": {"lang": {"en-us": {"role": {"terseLabel": "Product Indemnification Period [Domain]", "label": "Product Indemnification Period [Domain]", "documentation": "[Domain] for Product Indemnification Period [Axis]"}}, "auth_ref": {}}, "dow_ProductIndemnificationPeriodThreeDomain": {"xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "ProductIndemnificationPeriodThreeDomain", "presentation": {"http://dow.com/role/CommitmentandContingenciesIndemnificationswithCorningDetails": {"lang": {"en-us": {"role": {"terseLabel": "After May 31, 2023", "label": "Product Indemnification, Period Three [Domain]", "documentation": "Product Indemnification, Period Three [Domain]"}}, "auth_ref": {}}, "dow_ProductIndemnificationPeriodTwoDomain": {"xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "ProductIndemnificationPeriodTwoDomain", "presentation": {"http://dow.com/role/CommitmentandContingenciesIndemnificationswithCorningDetails": {"lang": {"en-us": {"role": {"terseLabel": "Between May 31, 2018 and May 31, 2023", "label": "Product Indemnification, Period Two [Domain]", "documentation": "Product Indemnification,

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Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } },"auth_ref":{ "r226", "r288", "r294", "r295" } },"us-gaap_PropertyPlantAndEquipmentGross":{ "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "calculation": { "http://dow.com/role/DowConsolidatedBalanceSheets": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://dow.com/role/DowConsolidatedBalanceSheets", "http://dow.com/role/PROPERTYScheduleofPropertyDetails", "http://dow.com/role/TDCCConsolidatedBalanceSheets" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Property", "verboseLabel": "Total property", "label": "Property, Plant and Equipment, Gross", "documentation": "Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } },"auth_ref":{ "r227", "r362", "r1184" } },"us-gaap_PropertyPlantAndEquipmentLineItems":{ "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentLineItems", "presentation": { "http://dow.com/role/PROPERTYScheduleofPropertyDetails" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Property, Plant and Equipment [Line Items]", "label": "Property, Plant and Equipment [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } },"auth_ref":{ "r19", "r1038", "r1166", "r1184", "r1460" } },"us-gaap_PropertyPlantAndEquipmentOtherTypesMember":{ "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentOtherTypesMember", "presentation": { "http://dow.com/role/PROPERTYScheduleofPropertyDetails" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Other property", "label": "Property, Plant and Equipment, Other Types [Member]", "documentation": "Long-lived, physical assets used to produce goods and services and not intended for resale, classified as other." } } },"auth_ref":{ } },"us-gaap_PropertyPlantAndEquipmentPolicyTextBlock":{ "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentPolicyTextBlock", "presentation": { "http://dow.com/role/SUMMARYOFSIGNIFICANTACCOUNTINGPOLICIESPolicies" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Property, Plant and Equipment, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } },"auth_ref":{ "r19", "r288", "r294", "r1182" } },"us-gaap_PropertyPlantAndEquipmentTextBlock":{ "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": { "http://dow.com/role/PROPERTYTables" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Schedule of property", "label": "Property, Plant and Equipment [Table Text Block]", "documentation": "Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation." } } },"auth_ref":{ "r19" } },"us-gaap_PropertyPlantAndEquipmentTypeDomain":{ "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": { "http://dow.com/role/PROPERTYScheduleofPropertyDetails" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Property, Plant and Equipment, Type [Domain]", "label": "Long-Lived Tangible Asset [Domain]", "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } },"auth_ref":{ "r227", "r1038" } },"us-gaap_PropertyPlantAndEquipmentUsefulLife":{ "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentUsefulLife", "presentation": { "http://dow.com/role/PROPERTYScheduleofPropertyDetails" } },"lang":{ "en-us":{ "role":{ "terseLabel": "Property, Plant and Equipment, Estimated Useful Lives", "label": "Property, Plant and Equipment, Useful Life", "documentation": "Useful life of long-lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYmMnDnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment." } } },"auth_ref":{ } },"us-gaap_PurchaseCommitmentRemainingMinimumAmountCommitted":{ "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024",

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income (loss) before income tax expense (benefit) and discontinued operations. Includes, but is not limited to, reconciliation after income tax if income tax is allocated to the reportable segment." } } }, "auth_ref": f "r74", "r75" } }, "us-gaap_ReconciliationOfUnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward": f "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfUnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward", "presentation": f "http://dow.com/role/INCOMETAXESTotalGrossUnrecognizedTaxBenefitsDetails" }, "lang": f "en-us": f "role": f "terseLabel": "Unrecognized Tax Benefits [Roll Forward]", "label": "Unrecognized Tax Benefits [Roll Forward]", "documentation": "A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period." } } }, "auth_ref": f }

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Parties [Axis]": "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } }

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Excludes restricted cash and cash equivalent." } } }, "auth_ref": { "r11", "us-gaap_ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock", "presentation": { "http://dow.com/role/SUPPLEMENTARYINFORMATIONTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Cash Flow, Supplemental Disclosures", "label": "Schedule of Cash Flow, Supplemental Disclosures [Table Text Block]", "documentation": "Tabular disclosure of supplemental cash flow information for the periods presented." } } }, "auth_ref": { "r11", "us-gaap_ScheduleOfChangeInAssetRetirementObligationTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfChangeInAssetRetirementObligationTableTextBlock", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Change in Asset Retirement Obligation", "label": "Schedule of Change in Asset Retirement Obligation [Table Text Block]", "documentation": "Tabular disclosure of the changes in carrying amount of a liability for asset retirement obligations, for changes such as new obligations, changes in estimates of existing obligations, spending on existing obligations, property dispositions, and foreign currency translation." } } }, "auth_ref": { "r1756" } } }, "dow_ScheduleOfCompanyOwnedLifeInsuranceTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://dow.com/20241231", "localname": "ScheduleOfCompanyOwnedLifeInsuranceTableTextBlock", "presentation": { "http://dow.com/role/SUPPLEMENTARYINFORMATIONTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Company-Owned Life Insurance", "label": "Schedule of Company-Owned Life Insurance [Table Text Block]", "documentation": "Schedule of Company-Owned Life Insurance" } } }, "auth_ref": { "r11", "us-gaap_ScheduleOfComprehensiveIncomeLossTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfComprehensiveIncomeLossTableTextBlock", "presentation": { "http://dow.com/role/STOCKHOLDERSEQUITYTables": { "lang": { "en-us": { "role": { "terseLabel": "Comprehensive Income (Loss)", "label": "Comprehensive Income (Loss) [Table Text Block]", "documentation": "Tabular disclosure of components of comprehensive income (loss). Includes, but is not limited to: foreign currency translation adjustments, foreign currency transactions designated as economic hedges of a net investment in foreign entity, gain (loss) and prior service cost (credit) for pension plans and other postretirement benefit plans." } } }, "auth_ref": { "r194" } } }, "us-gaap_ScheduleOfDebtInstrumentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtInstrumentsTextBlock", "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMDDEBTANDAVAILABLEFINANCIALINSTRUMENTS": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Long-Term Debt", "label": "Schedule of Long-Term Debt Instruments [Table Text Block]", "documentation": "Tabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer." } } }, "auth_ref": { "r43", "r88", "r91", "r155", "r238", "r239", "r1421", "r1423", "r1688", "r1914" } } }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": { "http://dow.com/role/INCOMETAXESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Deferred Tax Assets and Liabilities", "label": "Schedule of Deferred Tax Assets and Liabilities [Table Text Block]", "documentation": "Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets." } } }, "auth_ref": { "r1878" } } }, "us-gaap_ScheduleOfDefinedBenefitPlansDisclosuresTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDefinedBenefitPlansDisclosuresTable", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSAccumBenefitObligationsInExcessDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSBasisofFairValueMeasurementsOfPensionPlanAssetsDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSScheduleOfChangeInProjectedBenefitObligationsPlanAssetsandFundedStatusofAllSignificantPlansDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSDefinedBenefitPensionPlansDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSEstimatedFutureBenefitPaymentsDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSFairValueMeasurementofLevel3PensionPlanAssetsDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSNetPeriodicBenefitCostandOtherChangesinPlanAssetsandBenefitObligationsRecognizedinOther": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSOtherPostretirementBenefitsDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSProjectedBenefitObligationsInExcessDetails": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSTables": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSTargetAllocationforPlanInvestmentStrategyandRiskManagementforPlanAssetsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Defined Benefit Plans Disclosures [Table]", "label": "Defined Benefit Plan [Table]", "documentation": "Disclosure of information about individual defined benefit pension plan or other postretirement defined benefit plan. It may be appropriate to group certain similar plans. Also includes schedule for fair value of plan assets by major categories of plan assets by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets or liabilities (Level 1), Significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). } } }, "auth_ref": { "r22", "r98", "r99", "r100", "r101" } } }, "us-gaap_ScheduleOfDefinedBenefitPlansDisclosuresTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDefinedBenefitPlansDisclosuresTableTextBlock", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Defined Benefit Plans Disclosures", "label": "Schedule of Defined Benefit Plans Disclosures [Table Text Block]", "documentation": "Tabular disclosure of one or more of the entity's defined benefit pension plans or one or more other defined benefit postretirement plans, separately for pension plans and other postretirement benefit plans including the entity's schedule of fair value of plan assets for defined benefit or other postretirement plans." } } }, "auth_ref": { "r22", "r98", "r99", "r100", "r101" } } }, "us-gaap_ScheduleOfDerivativeInstrumentsGainLossInStatementOfFinancialPerformanceTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDerivativeInstrumentsGainLossInStatementOfFinancialPerformanceTableTextBlock", "presentation": { "http://dow.com/role/FINANCIALINSTRUMENTSTables": { "lang": { "en-us": { "role": { "terseLabel": "Derivative Instruments, Gain (Loss)", "label": "Derivative Instruments, Gain (Loss) [Table Text Block]", "documentation": "Tabular disclosure of the location and amount of derivative instruments and nonderivative instruments designated as hedging instruments reported before netting adjustments, and the amount of gain (loss) on derivative instruments and nonderivative instruments designated and qualified as hedging instruments." } } }, "auth_ref": { "r138", "r141", "r938" } } }, "us-gaap_ScheduleOfDerivativeInstrumentsInStatementOfFinancialPositionFairValueTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDerivativeInstrumentsInStatementOfFinancialPositionFairValueTableTextBlock", "presentation": { "http://dow.com/role/FINANCIALINSTRUMENTSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule Fair Values of Derivative Instruments", "label": "Schedule of Derivative Instruments in Statement of Financial Position, Fair Value [Table Text Block]", "documentation": "Tabular disclosure of the location and fair value amounts of derivative instruments (and nonderivative instruments that are designated and qualify as hedging instruments) reported in the statement of financial position." } } }, "auth_ref": { "r139" } } }, "us-gaap_ScheduleOfDerivativeInstrumentsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDerivativeInstrumentsTableTextBlock", "presentation": { "http://dow.com/role/FINANCIALINSTRUMENTSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule

of Derivative Instruments", "label": "Schedule of Derivative Instruments [Table Text Block]", "documentation": "Tabular disclosure of pertinent information about a derivative or group of derivatives on a disaggregated basis, such as for individual instruments, or small groups of similar instruments. May include a combination of the type of instrument, risks being hedged, notional amount, hedge designation, related hedged item, inception date, maturity date, or other relevant item." } } }, "auth_ref": "r27", "r129", "r130", "r132", "r136", "r139", "r141", "r145", "r146" } } }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": { "http://dow.com/role/EARNINGSPEPERSHARETables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]", "label": "Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing 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Excludes entity that is consolidated." } } }, "auth_ref": "r544", "r545", "r547", "r908", "r1621", "r1622", "r1623", "r1885", "r1886", "r1887", "r1888" } } }, "us-gaap_ScheduleOfEquityMethodInvestmentsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEquityMethodInvestmentsLineItems", "presentation": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESBalancesDueToorDueFromNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESImpactofSalestoNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESNarrativeDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESScheduleoftheCompanysDirectorIndirectOwnershipInterestinPrincipalNonconsolidatedAffiliatesDetails": { "http://dow.com/role/NONCONSOLIDATEDAFFILIATESSummarizedFinancialInformationDetails": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Equity Method Investments [Line Items]", "label": "Schedule of Equity Method Investments [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Includes, but is not limited to, name of investee or group of investees, percentage ownership, difference between investment and value of underlying equity in net assets." } } }, "auth_ref": "r357", "r416", "r544", "r545", "r547", "r548", "r994" } } }, "us-gaap_ScheduleOfExpectedBenefitPaymentsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfExpectedBenefitPaymentsTableTextBlock", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Expected Benefit Payments", "label": "Schedule of Expected Benefit Payments [Table Text Block]", "documentation": "Tabular disclosure of benefits expected to be paid by pension plans and/or other employee benefit plans in each of the next five fiscal years and in the aggregate for the five fiscal years thereafter." } } }, "auth_ref": "r243" } } }, "us-gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock", "presentation": { "http://dow.com/role/FAIRVALUEMEASUREMENTSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis", "label": "Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block]", "documentation": "Tabular disclosure of assets and liabilities, including financial instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": "r1896", "r1897" } } }, "us-gaap_ScheduleOfGoodwillTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGoodwillTable", "presentation": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSAnnualGoodwillImpairmentTestDetails": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSScheduleofGoodwillDetails": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Goodwill [Table]", "label": "Goodwill [Table]", "documentation": "Disclosure of information about goodwill, including, but not limited to, change from acquisition, sale, impairment, and other reason." } } }, "auth_ref": "r582", "r583", "r584", "r585", "r586", "r587", "r588", "r589", "r590", "r591", "r592", "r1413" } } }, "us-gaap_ScheduleOfGoodwillTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGoodwillTextBlock", "presentation": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of goodwill", "label": "Schedule of Goodwill [Table Text Block]", "documentation": "Tabular disclosure of goodwill by reportable segment and in total which includes a rollover schedule." } } }, "auth_ref": "r1413", "r1727", "r1728", "r1729", "r1730", "r1731", "r1732", "r1733", "r1734", "r1735", "r1736", "r1737" } } }, "us-gaap_ScheduleOfGuaranteeObligationsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGuaranteeObligationsTable", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESGuaranteesDetails": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Guarantor Obligations [Table]", "label": "Guarantor Obligation [Table]", "documentation": "Disclosure of information about guarantor obligation by guarantee or group of guarantees. Includes, but is not limited to, nature, terms, origin, and purpose of guarantee, triggering event, maximum exposure, and amount of obligation. Excludes product warranty." } } }, "auth_ref": "r656", "r657", "r658", "r659" } } }, "us-gaap_ScheduleOfGuaranteeObligationsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGuaranteeObligationsTextBlock", "presentation": { "http://dow.com/role/COMMITMENTSANDCONTINGENCIESTables": { "http://dow.com/role/LEASESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Guarantor Obligations", "label": "Schedule of Guarantor Obligations [Table Text Block]", "documentation": "Tabular disclosure of each guarantee obligation, or each group of similar guarantee obligations, including (a) the nature of the guarantee, including its term, how it arose, and the events or circumstances that would require the guarantor to perform under the guarantee; (b) the maximum potential amount of future payments (undiscounted) the guarantor could be required to make under the guarantee; (c) the current carrying amount of the liability, if any, for the guarantor's obligations under the guarantee; and (d) the nature of any recourse provisions under the guarantee, and any assets held either as collateral or by third parties, and any relevant related party disclosure. Excludes disclosures about product warranties." } } }, "auth_ref": "r1770" } } }, "us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock", "presentation": { "http://dow.com/role/INCOMETAXESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Income before Income Tax, Domestic and Foreign", "label": "Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block]", "documentation": "Tabular disclosure of income before income tax between domestic and foreign jurisdictions." } } }, "auth_ref": "r1686" } } }, "us-gaap_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock", "presentation": { "http://dow.com/role/GOODWILLANDOTHERINTANGIBLEASSETSTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Intangible Assets and Goodwill", "label": "Schedule of Intangible Assets and Goodwill [Table Text Block]", "documentation": "Tabular disclosure of goodwill and intangible assets, which may be broken down by segment or major class." } } }, "auth_ref": "r1726", "r1738" } } }, "us-gaap_ScheduleOfInventoryCurrentTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfInventoryCurrentTableTextBlock", "presentation": { "http://dow.com/role/INVENTORIESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of Inventory", "label": "Schedule of Inventory, Current [Table Text Block]", "documentation": "Tabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process." } } }, "auth_ref": "r147", "r190", "r191", "r192" } } }, "us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfLineOfCreditFacilitiesTextBlock", "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMEBTANDAVAILABLECREDITFACILITIESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of committed and available credit facilities", "label": "Schedule of Line of Credit Facilities [Table Text Block]", "documentation": "Tabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line." } } }, "auth_ref": "r171", "r176" } } }, "us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfMaturitiesOfLongTermDebtTableTextBlock", "presentation": { "http://dow.com/role/NOTESPAYABLELONGTERMEBTANDAVAILABLECREDITFACILITIESTables": { "lang": { "en-us": { "role": { "terseLabel": "Schedule of maturities of long-term debt", "label": "Schedule of Maturities of Long-Term Debt [Table Text Block]", "documentation": "Tabular disclosure of maturity and sinking fund requirement for long-term debt." } } }, "auth_ref": "r20" } } }, "us-gaap_ScheduleOfNetBenefitCostsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfNetBenefitCostsTableTextBlock", "presentation": { "http://dow.com/role/PENSIONPLANSANDOTHERPOSTRETIREMENTBENEFITSTables": { "lang": {

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Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation." }}, {"auth_ref": {"r19", "r1938"}}, {"us-gaap_ScheduleOfRealizedGainLossTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRealizedGainLossTableTextBlock", "presentation": {"http://dow.com/role/FINANCIALINSTRUMENTSTables": {"lang": {"en-us": {"role": {"terseLabel": "Investing Results", "label": "Schedule of Realized Gain (Loss) [Table Text Block]", "documentation": "Tabular disclosure of the proceeds from sales of available-for-sale securities and the gross realized gains and gross realized losses that have been included in earnings as a result of those sales." }}, {"auth_ref": {"r1719"}}, {"us-gaap_ScheduleOfRelatedPartyTransactionsByRelatedPartyTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRelatedPartyTransactionsByRelatedPartyTable", "presentation": {"http://dow.com/role/RELATEDPARTYTRANSACTIONSNarrativeDetails": {"http://dow.com/role/RELATEDPARTYTRANSACTIONSSchedulesofRelatedPartyTransactionsDetails": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Related Party Transactions, by Related Party [Table]", "label": "Related Party Transaction [Table]", "documentation": "Disclosure of information about related party transaction." }}, {"auth_ref": {"r153", "r154", "r1312", "r1313", "r1316"}}, {"us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRelatedPartyTransactionsTableTextBlock", "presentation": {"http://dow.com/role/NONCONSOLIDATEDAFFILIATESTables": {"lang": {"en-us": {"role": {"terseLabel": "Balances Due To or Due From Nonconsolidated Affiliates", "label": "Schedule of Related Party Transactions [Table Text Block]", "documentation": "Tabular disclosure of related party transactions. Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates." }}, {"auth_ref": {}}, {"us-gaap_ScheduleOfRestructuringAndRelatedCostsTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRestructuringAndRelatedCostsTable", "presentation": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNET2020RestructuringProgramDetails": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNET2023RestructuringProgramDetails": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNET2025ProgramDetails": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNETDowDuPontCostSynergyProgramDetails": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNETGoodwillImpairmentandAssetRelatedChargesDetails": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNETTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Restructuring and Related Costs [Table]", "label": "Restructuring Cost [Table]", "documentation": "Disclosure of information about restructuring cost. Includes, but is not limited to, expected cost, cost incurred, statement of income caption that includes restructuring cost recognized, and amount of restructuring reserve." }}, {"auth_ref": {"r637", "r638", "r639", "r640", "r642", "r643", "r644"}}, {"us-gaap_ScheduleOfRestructuringReserveByTypeOfCostTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRestructuringReserveByTypeOfCostTextBlock", "presentation": {"http://dow.com/role/RESTRUCTURINGGOODWILLIMPAIRMENTANDASSETRELATEDCHARGESNETTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Restructuring Reserve by Type of Cost [Table Text Block]", "label": "Schedule of Restructuring Reserve by Type of Cost [Table Text Block]", "documentation": "Tabular disclosure of an entity's restructuring reserve that occurred during the period associated with the exit from or disposal of business activities or restructurings for each major type of cost. This element may also include a description of any reversal and other adjustment made during the period to the amount of an accrued liability for restructuring activities. This element may be used to encapsulate the roll forward presentations of an entity's restructuring reserve by type of cost and in total, and explanation of changes that occurred in the period." }}, {"auth_ref": {"r82", "r233"}}, {"us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock", "presentation": {"http://dow.com/role/SEGMENTSANDGEOGRAPHICREGIONSTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block]", "label": "Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block]", "documentation": "Tabular disclosure of information concerning material long-lived assets (excluding financial instruments, customer relationships with financial institutions, mortgage and other servicing rights, deferred policy acquisition costs, and deferred taxes assets) located in identified geographic areas and/or the amount of revenue from external customers attributed to that country from which revenue is material. An entity may also provide subtotals of geographic information about groups of countries." }}, {"auth_ref": {"r77", "r199"}}, {"us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable", "presentation": {"http://dow.com/role/SEGMENTSANDGEOGRAPHICREGIONSGeographicRegionInformationDetails": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Revenues from External Customers and Long-Lived Assets [Table]", "label": "Schedule of Revenues from External Customers and Long-Lived Assets [Table]", "documentation": "Disclosure of information about revenue from external customer and long-lived asset by geographical area. Long-lived asset excludes financial instrument, customer relationship with financial institution, mortgage and other servicing right, deferred policy acquisition cost, and deferred tax asset." }}, {"auth_ref": {"r77", "r199"}}, {"us-gaap_ScheduleOfSegmentReportingInformationBySegmentTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTable", "presentation": {"http://dow.com/role/SEGMENTSANDGEOGRAPHICREGIONSSegmentReportingInformationDetails": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Segment Reporting Information, by Segment [Table]", "label": "Schedule of Segment Reporting Information, by Segment [Table]", "documentation": "Disclosure of information about profit (loss) and total assets by reportable segment." }}, {"auth_ref": {"r71", "r72", "r73"}}, {"us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTextBlock", "presentation": {"http://dow.com/role/SEGMENTSANDGEOGRAPHICREGIONSTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Segment Reporting Information, by Segment [Table Text Block]", "label": "Schedule of Segment Reporting Information, by Segment [Table Text Block]", "documentation": "Tabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss." }}, {"auth_ref": {"r71", "r72", "r73"}}, {"us-gaap_ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable", "presentation": {"http://dow.com/role/STOCKBASEDCOMPENSATIONAccountingforStockBasedCompensationDetails": {"http://dow.com/role/STOCKBASEDCOMPENSATIONPerformanceStockUnitsDetails": {"http://dow.com/role/STOCKBASEDCOMPENSATIONRestrictedStockUnitsDetails": {"http://dow.com/role/STOCKBASEDCOMPENSATIONStockOptionsDetails": {"http://dow.com/role/STOCKBASEDCOMPENSATIONTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]", "label": "Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]", "documentation": "Disclosure of information about share-based payment arrangement." }}, {"auth_ref": {"r820", "r822", "r825", "r826", "r827", "r828", "r829", "r830", "r831", "r832", "r833", "r834", "r835", "r836", "r837", "r838", "r839", "r840", "r841", "r842", "r843", "r844", "r845", "r846", "r847", "r848", "r849", "r850"}}, {"us-gaap_ScheduleOfShareBasedCompensationEmployeeStockPurchasePlanActivityTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationEmployeeStockPurchasePlanActivityTableTextBlock", "presentation": {"http://dow.com/role/STOCKBASEDCOMPENSATIONTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Share-based Compensation, Employee Stock Purchase Plan, Activity", "label": "Schedule of Share-based Compensation, Employee Stock Purchase Plan, Activity [Table Text Block]", "documentation": "Tabular disclosure of employee stock purchase plan activity." }}, {"auth_ref": {"r104"}}, {"us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock", "presentation": {"http://dow.com/role/STOCKBASEDCOMPENSATIONTables": {"lang": {"en-us": {"role": {"terseLabel": "Share-based Compensation, Stock Options, Activity", "label": "Share-based Payment Arrangement, Option, Activity [Table Text Block]", "documentation": "Tabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value." }}, {"auth_ref": {"r28", "r29", "r245"}}, {"us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock", "presentation": {"http://dow.com/role/STOCKBASEDCOMPENSATIONTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions", "label": "Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]", "documentation": "Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments; (b) expected volatility of the entity's shares; (c) expected dividends; (d) risk-free rate(s); and (e) discount for post-vesting restrictions." }}, {"auth_ref": {"r248"}}, {"us-gaap_ScheduleOfShortTermDebtTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShortTermDebtTable", "presentation": {"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESScheduleofNotesPayableDetails": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Short-term Debt [Table]", "label": "Short-Term Debt [Table]", "documentation": "Disclosure of information about short-term debt arrangement. Includes, but is not limited to, description of arrangement, lender, repayment term, weighted-average interest rate, borrowed amount, and description and amount of refinancing of short-term obligation when obligation is excluded from current liability." }}, {"auth_ref": {"r172"}}, {"us-gaap_ScheduleOfShortTermDebtTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShortTermDebtTextBlock", "presentation": {"http://dow.com/role/NOTESPAYABLELONGTERMDEBTANDAVAILABLECREDITFACILITIESTables": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of notes payable", "label": "Schedule of Short-Term Debt [Table Text Block]", "documentation": "Tabular disclosure of short-term debt arrangements (having initial terms of repayment within one year or the normal operating cycle, if longer) including: (1) description of the short-term debt arrangement; (2) identification of the lender or type of lender; (3) repayment terms; (4) weighted average interest rate; (5) carrying amount of funds borrowed under the specified short-term debt arrangement as of the balance sheet date; (6) description of the refinancing of a short-term obligation when that obligation is excluded from current liabilities in the balance sheet; and (7) amount of a short-term obligation that has been excluded from current liabilities in the balance sheet because of a refinancing of the obligation." }}, {"auth_ref": {"r172"}}, {"us-gaap_ScheduleOfStockByClassTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockByClassTable", "presentation": {"http://dow.com/role/STOCKHOLDERSEQUITYCommonStockDetails": {"lang": {"en-us": {"role": {"terseLabel": "Schedule of Stock by Class [Table]", "label": "Stock, Class of Stock [Table]", "documentation": "Disclosure of information about stock by class. Includes, but is not limited to, common, convertible, and preferred stocks." }}, {"auth_ref": {"r86", "r87", "r88", "r89", "r90", "r91", "r236", "r238", "r239", "r240", "r369", "r370", "r371", "r474", "r706", "r707", "r708", "r710", "r713", "r718", "r720", "r1241", "r1242", "r1243", "r1244", "r1425", "r1612", "r1683"}}, {"us-gaap_ScheduleOfUnrealizedLossOnInvestmentsTableTextBlock": {"xbrltype": "textBlockItemType", "nsuri":

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The disclosure is generally expected to include how the entity determines whether a transaction is accounted for as a sale or financing, and the initial and subsequent accounting for such a transaction. The disclosure also may address how interests that are obtained and sold, or those that continue to be held, in such transactions are measured and accounted for, and the methodology and significant assumptions used to value such interests, and the gains or losses resulting from the sale."}}}}}, {"auth_ref": [{"r33", "r36", "r260"}], {"us-gaap TransfersAndServicingOffFinancialInstrumentsTypesOffFinancialInstrumentsDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TransfersAndServicingOffFinancialInstrumentsTypesOffFinancialInstrumentsDomain", "presentation": [{"http://dow.com/role/FAIRVALUEMEASUREMENTSBasisofFairValueMeasurementsRecurringBasisDetails": {"http://dow.com/role/FINANCIALINSTRUMENTSTemporarilyImpairedSecuritiesDetails": {"lang": "en-us": {"role": {"terseLabel": "Financial Instruments [Domain]", "label": "Financial Instruments [Domain]", "documentation": "Instrument or contract that imposes a contractual obligation to deliver cash or another financial instrument or to exchange other financial instruments on potentially unfavorable terms and conveys a contractual right to receive cash or another financial instrument or to exchange other financial instruments on potentially favorable terms."}}}}}, {"auth_ref": [{"r510", "r511", "r512", "r513", "r514", "r515", "r516", "r517", "r518", "r519", "r520", "r521", "r522", "r523", "r524", "r525", "r526", "r527", "r528", "r529", "r530", "r531", "r532", "r533", "r534", "r535", "r536", "r537", "r538", "r539", "r699", "r718", "r951", "r988", "r1057", "r1058", "r1059", "r1060", "r1061", "r1062", "r1064", "r1065", "r1066", "r1071", "r1072", "r1073", "r1074", "r1077", "r1082", "r1088", "r1089", "r1090", "r1091", "r1094", "r1095", "r1096", "r1097", "r1098", "r1099", "r1100", "r1101", "r1103", "r1104", "r1105", "r1191", "r1447", "r1449", "r1451", "r1452", "r1453", "r1454", "r1455", "r1456", "r1457", "r1461", "r1634", "r1635", "r1636", "r1637", "r1638", "r1639", "r1640", "r1719", "r1720", "r1721", "r1722", "r1895", "r1898", "r1899", "r1900", "r1907", "r19
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A controlling financial interest is determined based on both: (a) the entity's power to direct activities of the VIE that most significantly impact the VIE's economic performance and (b) the entity's obligation to absorb losses of the VIE that could potentially be significant to the VIE or the right to receive benefits from the VIE that could potentially be significant to the VIE. VIEs of which the entity is the primary beneficiary are included in the consolidated financial statements of the entity." } } } , { "auth_ref": "r121", "r930", "r931", "r935", "r936" } } , { "us-gaap-VariableLeaseCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VariableLeaseCost", "crdr": "debit", "presentation": { "http://dow.com/role/LEASESDetails": { "lang": { "en-us": { "role": { "terseLabel": "Variable lease cost", "label": "Variable Lease, Cost", "documentation": "Amount of variable lease cost, excluded from lease liability, recognized when obligation for payment is incurred for finance and operating leases." } } } , { "auth_ref": "r1031", "r1459" } } , { "dow-VariousPerformancePeriodsMember": { "xbrltype": "domainItemType", "nsuri": "http://dow.com/20241231", "localname": "VariousPerformancePeriodsMember", "presentation": { "http://dow.com/role/STOCKBASEDCOMPENSATIONPerformanceStockUnitsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Various Performance Periods", "label": "Various Performance Periods [Member]", "documentation": "Various Performance Periods [3-year performance period based on completion of Company initiatives]" } } } , { "auth_ref": { "us-gaap-VestingAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VestingAxis", "presentation": { "http://dow.com/role/STOCKBASEDCOMPENSATIONPerformanceStockUnitsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Vesting [Axis]", "label": "Vesting [Axis]", "documentation": "Information by vesting schedule of award under share-based payment arrangement." } } } , { "auth_ref": "r1047", "r1048", "r1049", "r1050", "r1051", "r1052", "r1053", "r1054", "r1055", "r1056", "r1057", "r1058", "r1059", "r1060", "r1061", "r1062", "r1063", "r1064", "r1065", "r1066", "r1067", "r1068", "r1069", "r1070", "r1071" } } , { "us-gaap-VestingDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VestingDomain", "presentation": { "http://dow.com/role/STOCKBASEDCOMPENSATIONPerformanceStockUnitsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Vesting [Domain]", "label": "Vesting [Domain]", "documentation": "Vesting schedule of award under share-based payment arrangement." } } } , { "auth_ref": "r1047", "r1048", "r1049", "r1050", "r1051", "r1052", "r1053", "r1054", "r1055", "r1056", "r1057", "r1058", "r1059", "r1060", "r1061", "r1062", "r1063", "r1064", "r1065", "r1066", "r1067", "r1068", "r1069", "r1070", "r1071", "r1072" } } , { "ecd-VstngDHFValOfEqtyAwrdsGrntdAndVstdInCvrdYrMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "VstngDHFValOfEqtyAwrdsGrntdAndVstdInCvrdYrMember", "presentation": { "http://xbrl.sec.gov/ecd/role/PvpDisclosure": { "lang": { "en-us": { "role": { "terseLabel": "Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year", "label": "Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member]" } } } , { "auth_ref": "r1556" } } , { "srt-WarehouseMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "WarehouseMember", "presentation": { "http://dow.com/role/SUPPLEMENTARYINFORMATIONSundryIncomeNetDetails": { "lang": { "en-us": { "role": { "terseLabel": "Warehouse", "label": "Warehouse [Member]", "documentation": "Facility designed for the storage of goods or equipment." } } } , { "auth_ref": "r1645", "r1654", "r1978", "r1979" } } , { "us-gaap-WeightedAverageNumberOfDilutedSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfDilutedSharesOutstanding", "presentation": { "http://dow.com/role/ConsolidatedStatementsOfIncome": { "http://dow.com/role/EARNINGSPEERSHAREarningsPerShareDetails": { "lang": { "en-us": { "role": { "terseLabel": "Weighted-average common shares outstanding - 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[illegible]

[illegible]

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B^7H^R^BW.R^>2^60N@^A^W1^TQZ9^A^M^MPV&Z^X6KD/DN^<^374^9180S^K^>+L+75O^2E^F%ON73N^4JOV^2E^IE.G227.6=>Z9K^9.Y.TAIK&1.O^13G0D0L&8-BD^KV
MOBGR\$3.K^K>A2>8(7AD<#BZQY^C^G^C^PMB2>1^>O^4Q^>P334WY^>#^MS^X^YV.^\$S^R^>IRIG?O<%%//@D3DN^U18^%>K^I^T^E^X^1^<N^&S^2^H5
M4G57\$#S1@XRW^>1MS9H\$SHFO>9C8I?WN^&Y@.\$1<5>?>V^..U@.K>V7^<C^MXPW@^"O.%O.^>1S1D^Y@.T-OA?ZSA^YL5PPI^S^W=QF^S^IX3(M^N^N^&M%U^T4<=
QVWMW1^/5@.\$MW=G^0=1G^N3^<K&J^>25K^E^I^>@.KC@102X3^=AFF1^<56D&K^MUU0Y?8^MM2G^#3..^WX1Q\$1^<G.^KJF^<V^J^\$5TE90EJ^L^N>^>7T<@<C^V^N^M^
U^>O^>U3M^M^FL^<Y^G7Y^G\$18C3^HC>Z&HLLR^15.S59P^4XUZ^I^MXDGJ^IF75>G05G^G81K^DUY07^>8^LJOM^SNH^U^<#6J^3EBJ30.388>A&N.M^>57P^=>891^4N52^XK7&TT
TZ1=VEJZG9O^U^UZ=>#^>1^H/M4WDTO^L2^T^1M^MLN^T^1^<4^X^D.^N^1H^<U^UAW=..OD..8^=>UA7I^N18.^1^V5NVJ^B9YTHXQ^M^M^<6^XIAZ.^#FZSHZJ2IHU^S^U&ZMN(K^W^Y^23^T^
^592^#(P8H\$T8Q)(TY.HJF.M^PPNS+00ZE)A25ZLN^>KJG1E4+I&LVB8N^NV7J2P6=G=H@NU^WZX^MNO0Q(4O.^>3^HYHT^=3^H\$+<
<^%1^10>GCL0(L^THWFBK0IW31^<Q^T1^%W^_A>#0?J^>^>VQ8^<V^<^2.2^M^U^34Y\$J3K>=H8Y31=(^1AT^X\$O^#^O^P^>1^N>4^E1@O^T1>O^2K^Q8^M>BW^4^8>AD&MN^H^U=>1^
^PZH^4^&H86GL25HT>W^_Y1>W^P^U026.^0^M^7E8U^<^D5H>M^<=19^?>(TNB^KWU^Y^A^N^67IZN.Z6N8Q^V60)3G\$OH0^0?1^=KNM.HR9O^MZA7^2#1=OK^<
IC^LR\$3CSA@KQ(E^7U46R^2R\$M\$)ND<^_C1M^7+EB58U^90HU3JHT^H8^1^FLIC^F33Y^J^EFQJ^IB9M^C^HT^1H2^4^M3M^SATI^B1^=9NM^M>M>^
^CKK^Y4RG6G&STWA36I^T6^DGBF>^>MFRF^A^C(SJ.SB)^#28P2^<70&0%>M^<RB1G^>^<5\$1.R^N^YR2B^W^AROTR4^Y6^CS\$^OM8@D0R1^#9R^I^W3^9^>^..NLO4D
MU^1\$>8G46>169.^V8SPBU^DY^1^D1%>^G^B^<^IPTT12Q3^H^>2^>M55KR.^Y3I^Z715^3MBI^K^CLAR^EOB5+5QH68^M.CZ^>2^T^<S(L^1G801^M4@A^A14H1=
I^>QV^B^I8W^1=EE^Y^8W37^..W=MC^VO8<^VOWAA^A^P^H^R^O^>MY(Z4^9^S^JMD=^"6996?W7D@6ZB\$+HPK^0I?+0E16^2K^>LE^"EGH^MW^GAQTA^M^PEPIS7&L@.*^16">B^H^Y1
IAD<U3.SB^J43PGUW^E6H^I^PMS^Z>^>6^..P^>K^T^9U2>K=>#6^25PE^M^#H^<ORYP>=>8\$B.M1^0X^1.6T^BN^1^3@B^96+1^..#D93DYQ^0^B^DZJ
M.FV\$D\$M1^HHBBD^\$OHL0^>69DV10(HJG^AP.PP.92^S^H6^1^B^&Y^C1^DK&S^J^H^K^J^>AK+I^<MOJ^1^#N^<L63G3%5^Y18G3^ZP1^>1^=KL0UJ^C^H^D1B^=EB\$%D1^>I^XQ
M^4A.25XN04Y^<I^HM^76&6^9O^T2^2.8LK6^Y^3DYD^<ORHLGJ^>@^I^WTD^MZ35<59^F^J^>^94WM2^>2^>7HT^PH2^DT.8U^4XR^9V2T^4DH3Z^&1&3GVN^P^>7^1^Y^F-
Y^9^9^<8I6^&H^G^M^P^>GH^O^>E65^<R^NWIG^>U^96M^<KGG^>T0F^T2^>2P^>MT@>FJ^1J^H^1U^M^Q^<8^M^<122^&6G1@5L6^GJ^P1^>6A@<ZPV^G^>4^>Q^>C^Z^>Z^>8^R1^>ZHRGM?>R^#5^5
M^H31^<B^<P^B4^P^C^Y^M^>3^VHT0^9.5^2^<5/315^2T^<B^B^<L^C^YS7^+1^M^<Q1^9/B2^>+V7Y\$O10^>9IDTDA^1^U1AFV77^L^Y^T55E5^KZV^G18\$1^<FV06D^MD5G9O^YUCY1^<DD^>+K
S^<92^<C^IBN^Q^<SS<120G^>=U^<R^DABY1^H^D^PH9KIG<^<7^1B1&S^>8^>^<1^I9^MSECVS+5-WWFBK6161^V0YE>@>N4F0^>7TZ0U972^M^_M^L^R71\$H2^T2^>G753^#Y7>O9H^R
MT^P^>0^>F2^>QM4^M^E^FM5>2^>0^>MOBTBWD^>V^X^Z^J>=>S28N^KOK^<1Q^<S^H0^>M^LY^<2^>H^>E^<P^>1^H^M^9^<?>F^<#^>I^>O^>HGHF^<
=>#71^?>H\$18J^A^T^>QGW13^&S^>@^D^4^<F06@62ITK^?M^<S^<0^>A^%1^>J^>ND^B^>NM+Z^<0&V^W^B1^R^D1O^>V^>P4L^5@S^H3&01^1^?2D^>ML^X^ONH\$^>7J>=><=>C^%>3^Q26^TCM-
LH^H7HJ^>P^>1G^W^>MP4D13^#^ZJ^M^1^<DE9U^23YAH^>1^H60^>0DGE^<8DZBZ^HSV7@582^Y1H^>E^>C^E7Z^J^H^U^<Q^>6>4^M6E^<1J5
UG5%DW^>1^Y^U5^<0>^>O^..07SW3CT\$^>U^..=1/BEX10H^<D^KB^MX^L^HJG6=>^>P^UT^H@>=>P^>B^#9B^PE\$^<C^D^D^>P0D1^>2BOTS^A9P?>1^MM<H^I
9RZIEZH.N^>=>F9UNB99F6^#ZEW^JHZY3S^HG>F^R^>0K69.57^<B^JREL^H0^..1^H75H^BDM^D0^<2C^IPY\$^M^J^>
(5E1EJSD160K^O^1^>2NOJZ^J^H1BD16W4W^J^YKSTKSN&W^>=>?>F^<MNJH^>T^L10^>Q31X5^1^<N^F6SS536^>8@3F6U^#Z>R9J^R^DU^<ADB&:I&AW^E^>M^>1^DA^2DSKE^M^>#>1^Y8Z7
^>+0F@<C^03DA^K4L^7%K&A0A8&68\$<E^Y^%E1E^<2B1L^>T\$S^<1^E7^DRA=<RBE^>W^M^<OUI9^>Y^>G^>I^>K^T\$<C^0^>Z^H1^Y^L^M^N^Y1^T^W1W^>D^21N^>28B0U^I^VMR^<^>M^Z2LYX>M^H
I^>1^4J6^>T^>K^N^XO^J^H5O1^>0.97M^>GAM^E^<E^<R04MR1^>9^>M^<^<89^>1^H8^92B910517^>2^>6MT^T9A154E^<K6^>1^H\$<L&BE^>+6^<O1^>M^<0S^>D^>N3^>1^H^<1^M50^>F2L^>
Y6IRK^<^>8T4J5DB^>0E25PMFHDAHADO^>MGI619=>H+P^53S0&O1Z^>OK^OZZ^>1^>OY1O^<X^>I^KB1UX^<BD9N51^>2J^1.M7^E^D^%667>C.OV1L^>=>?>C.K^J1^>?>Z3R
F04H^E^S096^99E^<2&2F^<M^<R^K8^>P3^>J^>P^>9&M\$S^>GSV^<I3^>=>Q&4C^S^H^%&^>1^>?>9P^E^MELEY7^R^E^>J&^<^>7^>EXM5^MPYGA^P4^>H1^>WCJ^>Y^<C^>#>N
M0&W1FLH2E^ZM2WEE7F1^<#<8&4^T526GJ^>D579VY^2>O^B76A2^9Q\$5T^<F^<2&^<G151^2M0^866G^<Y^<B0I3J^>UXGM^G6F^4&=>15D^>Q&M0H7^<8P&C^4^>1^>+VHC^#^*3=>#70^<
M&34R^<C^>DSTO^R16>AW^Q19O1^NWP^G9N0A4^2^MNQ^>OE^<N^W^B^>A^<081J^>N^XG7A10^>QW^M^M&B^T^U1^>V=8^J^>
I.N^<E^ZL^C9Z1HBC^>LKM08^<XGUC^>#^>R9QK^R1HB^<POT#>1^>52^>0IDZZ^>10^<4^>R4^>MN7^>Y^YQ^>Y^H^>X^>6^>1^>=NGL4^I^H^?^1^?>O^>+16^>W9>#QAO^>RG6Y^M^Z^T6^NN^?<
<F1F7I2E+1^IW^MOU^A3S>P^IH^%=>#0>1561^S1TPYS^>12YJF^>^>J^>R^>#^>8I^>%.750^::#M^>+K3H2^>^>R0^>H^<^>19N9^>O^>^>UDZ^>H^>X^>Y^>WV^V9^/M^>GS^>#XL^>F^>E^>M^H
MX18^K^>M^>VX14U^>A^KP^>V9NMHJ^>F08315J^>1^>85^>H170^>K^RIG5^>8^>OQV^M^>@5^>10^>EQMRO3G^<@%>Y59YA^>UN&2^>NE8K^YF64G^>JML>JMUZC^>@3^>Y^>29V^>1^MH-
WXCX^>E^>14D^>SVPE^>1^>M0^>1^>T&C&AM^>1^>+1^>579KJ^>P@^<Q^<416^KU&E^>G1H10^>M1^>M^>J^>6TY@^<@^>4VJHMD^>K10^>778F^>8^>HJK^>712N^Z^<=>Q^>J^>X^>W^>1^>F^>K^>V^L
MFZ10^>6^>64I&^<C^D&C1^<C\$7>=>X^>YN^>3V^<X^>70^>G^>X^>G^>W18^>0^>=>CHV^>G^>G^>H7^>N20G^>J^>DL6^>6^>1^>P^>8ZG6^>5^>AYW5E^>I^>P^>V84^>+>570G3K^>#7^>4^>M32L^>Y^>Y
M1H^<R^>K18^>Q^>K^<R&G17&^>9^>^>26I&^<F&G19&G^>S^>R^>^>Q^>J^>R^>B^>I^>O^>Y^>R^>M^>8R^>M^>21^>L6^>1^>+>51^>G^>=<8^>B19^>MGGZ^>4^>T0^>2H1U^>Y^>V^>W^>T5^>#>4^>M61J^>Y1^>K^>K31^>XU03^>+<K^>
<6221^>I^>A4^>M5^>T^>L^>C^>R^>E^>XA26D^>Z^>HSD06^>M47^>MCU1^>SIR1^>5^<EDB6^>M5^>F4H5>.#%G2M4Y^<K^>C^>U^>H^>I^>E^>J^>6OU0^>18>90S97B^>C^>KVH3^>8N^>1^>C7Z^>MF^>?16L3^>(9L^>M^>V2^KFV^>
I^>XO>1^>I^>K4^>H2L^>B^>7^>OV4514R^<F^>H6J^>1^>P^>VO^>64^>N^>Y^>=<1^>7^>Z^>T^>T2^>1^>D9Z0^>@^>JHMG1^>M^>R^>I^>F^>N0^>3^>N4XB&@S^>BAQJ0^>6>=>ZNPB^>U^>WFZNS^>1^>J^>@^>XEGSF>O^>TRZ5^>^>F4
ME2<10^>HOLY5^>H^>P4510^>61320^>7^>68&H^>R^>Y^>V^>M31^>S^>B^>8^>W^>47^>SL^>BU^>M57R0Z^>@K8S^>1^>L3^>D^>1P^>@^>SW^>OM^>1^>S^>1^>ZG0^>O^>HW^>J2G^>W3^>FAAZ^>OND15?>
>7U5D^>H4A3+5^>65W1L^>+X90T^>M^>XP^>4J07^>2B1^>I^>U^>FM^>H^>N^>H^>W^>X^>Z^>4^>H^>R^>X^>K^>H^>G^>H^>O^>Z1^>+1^>=>Q9^>M^>P^>T^>6^>7D^>A^>P^>D^>49IP&SN^T1^>
(O4L5CEJ34^>B56B1^>PUYB^>=>T9D^>1^>M^>C^>3L1^>LZK^>SRNG^>2^>AMQ^>K^>M^>+I^>XZB18N^>6^>#^>10^>E18^>H1^>L3^>P^>NDEO^>7^>#^>1F^>@P7^>MRABLR^>0^>9D2^>H^>E^>C^>S^>H^>R^>#80^>?
OT840^>YB+3^>R^>4^>Y^>S^>7N1N7^>=>1^>H^>W^>TZA^>M^>H0^>3^>2&+>C3^>+E1^>@^>EJ9J4^>E7^>2^>1^>MEEZ3^>1^>XG@>X^>C^>@^>J^>S^>I^>U^>Z1^>V^>R9P10^>M^>2^>Q^>+1^>H^>R^>FOF^>N02J^>A^>R^>%.729&S
MLBMS^>O^>M^>L^>W3^>#6>60^>=>D^>8^>D^>8^>@^>I^>C^>W3N^>1^>G^>1^>5^>UKN0^>7^>+G^>=>AGIU^>Z^>U^>F^>M^>2^>1^>I^>R105DYKXOYR^>M^>F^>L^>X3^>J^>H^>G^>V^>Y^>K^>F^>K^>5WBCCYU^>5G6E00^>=>ZT
M710^>JUM6^>GG03^>F39>OX^>GCVY^>K^>V^>G1^>L^>Z^>31^>G^>J^>P6\$>+6X1^>30B\$T0DZ^>M^>=<1^>W^>J^>E^>PYDI^>@^>H^>M^>F^>S^>W^>G^>M^>8^>P^>E31M^>P^>R^>34>COHL^>E^>L^>4^>P^>B^>M^>Y^>
<1F^>X^>#^>1^>1^>5^>QNF^>P310191^>64^>12^>50^>10Q^>95&E^>B^>N^>X^>E^>V^>O7^>M^>M^>N^>F^>G^>W7^>9J^>+Z^>Z^>P^>G^>H^>9127^>1^>W6G8^>Z^>SP^>L^>X^>P^>T^>P^>F^>8^>Y^>^>4^>W^>=>@^>12^>UB^>Y02B77Q^>6L^>
M919M^>C^>EXWY1^>CP@^>CAP@^>=>GIW2^>6^>G^>R^>B^>=>1\$S^>YU3T^>P01^>V77^>A^>O^>G5^>M^>Z^>9Z^>1^>P^>G^>1^>ISS^>21^>1^>V^>F^>=>%^>X^>G^>K^>U^>D1^>1^>J08^>O^>A1^>P^>U^>+>T^>W^>M1^>2B1^>
L^>W^>H^>Z^>I^>Z^>=>187QA^>NG7^>7Q^>ZRUP@^>+ZMM0QR^>W^>)%>C^>+&V^>AY9K^>I^>X^>R^>#^>50^>+Y@^>1^>^>S^>M^>M^>X^>V^>1^>N^>7^>I^>H^>U^>V^>O^>#1^>O^>?>?>2GMZX^>7^>WQ1^>W^>W^>Y^>..#08M10U^>H^>D^>V^>N-
MZX>=>^>D^>VO^>@^>I^>H80^>O^>H^>B^>N^>5^>6^>76^>@^>A^>M^>WZCS^>U^>O^>KIC^>J^>P^>45CT&K^>M^>O^>N^>H^>K^>+M^>=W40^>C2^>X^>E^>I^>E^>=>W11W^>S^>6^>9^>XW16W^>Y8OQ^K9^>?P^>A^>Y^>^>P^>9XUYDZ3
^>R1G\$1^>LUP^>?X2>2^>M^>+>O^>A1^>+W0^>..1^>L^>1^>B^>P^>69&2&^>@^>L^>K^>K^>O^>427^>@^>Y^>U^>1^>=M88^K^>P^>3^>@^>NP32^>1^>2^>#X6^>FAO^>C^>H^K^>H^>E^>Q^>H1^>=>AX<5^>Y^>W3ZQ15^>Q15^>D^>M^>TQ#-
^>SCT9J^>LM^>O^>2H1^>H^>T^>S^>W^>P10^>1^>=>#6^>8^>XU^>D1^>38D19S1^>M^>W1^>M^>57K^>P^>5^>R^>SH1P^>=>Q^>P1^>Q6T^>6^>G^>D^>T^>F^>3^>T^>Y^>C^>H^>B^>W^>S^>T^>F^>H^>1^>M^>2^>Z^>1^>=>
^>XZ^>K^>K^>K^>C^>M^>G^>L^>C5>2>7^>1^>L^>Y^>V^>B^>T^>K^>R^>D^>B^>13^>D^>E^>S^>Y^>K^>M^>T^>20D^>S^>S^>R^>4WT^>=>1097HLM^>+NE^>E^>B^>N^>G^>T^>L^>W^>P^>T^>C^>H^>P^>K^>M^>K^>K^>G^>F^>O3A1^>9^>AN^>T^>N01D^>.<7^>9<1^>
I^>L^>S^>N^>F^>B^>B^>W^>Q^>P^>V^>^>G^>MD1^>6^>EO^>1^>S^>P^>X^>R^>A19^>O^>T^>T3^>O^>P4^>1^>V^>F6^>X^>U^>I^>E^>C^>2^>IS^>2^>6^>M^>=>92RVM^>P^>E^>2^>D^>H^>E^>3^>P^>O^>B^>C16L1^>Z^>E^>
M^>O^>D^>Y^>P^>C^>B^>C^>@^>P^>P^>O^>^>Y^>8^>6^>+^>Y^>Y^>J^>+^>Z^>H^>Z^>E^>+>=>106^>18^>SMO^>@^>M^>L^>+2G^>U^>A^>K^>^>DM8^>1^>V137^>=>C^>Q^>P^>R^>8^>H^>636^>..0^>87G1^>C^>P^>H^>M^>3A5
M1^>L41^>C^>13>7^>V5^>O^>75^>F1^>930FRBK1^>^>82T>13^>A^>..#0^>R^>M^>C^>Z88^>1^>C^>T^>M^>X^>Y^>X^>@^>O^>F9^>X^>H^>Y^>V6W2^>HA0S^>#^>2^>N^>X^>MAZP35G^>MUY4^>P^>N^>L^>E^>Y6L^>9&2^>
4^>H^>K1^>@^>H^>T^>L^>C^>N^>S^>K^>X^>+55S7^>D^>H^>XZOX^>T^>C^>N^>2^>O^>M^>H^>L^>=>R^>E^>+75E^>SL^>V^>8^>H^>I^>R^>U^>T^>C^>T^>CHD^>G^>=>S^>H^>C^>O^>S^>INB^>E^>V^>K^>V^>U^>+G^>M^>S^>T^>6^>F^>M^>1^>W^>1^>@^>1^>V9M^>N^

[illegible]

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[illegible]

[The following text contains extremely noisy and illegible characters, likely representing corrupted data or a heavily distorted image. It appears to be a mix of random letters, numbers, and symbols, making it impossible to transcribe accurately as meaningful text.]

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[The following text contains extremely dense, non-readable characters and symbols, likely representing corrupted or encrypted data. It appears to be a single continuous block of text spanning multiple lines.]

[illegible][illegible]

[illegible][illegible]

[illegible]

[The following text contains extremely dense, non-readable noise and appears to be corrupted or placeholder content.]

[illegible]

[The following text contains extremely dense, non-readable characters and symbols, likely representing corrupted or encrypted data.]

[illegible][illegible]

The image contains a large block of extremely dense, repetitive, and mostly illegible text, likely representing corrupted data or a heavily redacted document. The text consists of numerous lines of characters, many of which are repeated or appear as noise. There are no discernible words, sentences, or structured information visible.

[illegible][illegible]

[illegible][illegible]

[illegible]

[illegible][illegible]

[illegible]

[illegible][illegible]

[The following text contains extremely noisy and nonsensical characters, likely representing corrupted or encrypted data. It consists of multiple lines of alphanumeric strings without discernible meaning.]

[illegible]

[illegible]

1. The text is a highly compressed, non-standardized form of a document, likely a technical or scientific report. It contains a large number of characters, including letters, numbers, and symbols, arranged in a way that suggests a structured format, possibly a table or a list of data points. The characters are often grouped together, forming words or phrases that are difficult to decipher due to the lack of standardization and the use of non-standard characters.

2. The text is written in a style that is highly condensed and uses a lot of abbreviations and symbols. This makes it difficult to read and understand, especially for someone who is not familiar with the specific context or the language used. The use of non-standard characters and symbols further complicates the task of interpreting the text.

3. The text appears to be a technical or scientific document, possibly a report or a list of data points. The characters are often grouped together, forming words or phrases that are difficult to decipher due to the lack of standardization and the use of non-standard characters. The text is written in a style that is highly condensed and uses a lot of abbreviations and symbols.

4. The text is highly compressed and uses a lot of abbreviations and symbols, making it difficult to read and understand. The use of non-standard characters and symbols further complicates the task of interpreting the text. The text appears to be a technical or scientific document, possibly a report or a list of data points.

5. The text is written in a style that is highly condensed and uses a lot of abbreviations and symbols. This makes it difficult to read and understand, especially for someone who is not familiar with the specific context or the language used. The use of non-standard characters and symbols further complicates the task of interpreting the text.

6. The text appears to be a technical or scientific document, possibly a report or a list of data points. The characters are often grouped together, forming words or phrases that are difficult to decipher due to the lack of standardization and the use of non-standard characters. The text is written in a style that is highly condensed and uses a lot of abbreviations and symbols.

7. The text is highly compressed and uses a lot of abbreviations and symbols, making it difficult to read and understand. The use of non-standard characters and symbols further complicates the task of interpreting the text. The text appears to be a technical or scientific document, possibly a report or a list of data points.

8. The text is written in a style that is highly condensed and uses a lot of abbreviations and symbols. This makes it difficult to read and understand, especially for someone who is not familiar with the specific context or the language used. The use of non-standard characters and symbols further complicates the task of interpreting the text.

9. The text appears to be a technical or scientific document, possibly a report or a list of data points. The characters are often grouped together, forming words or phrases that are difficult to decipher due to the lack of standardization and the use of non-standard characters. The text is written in a style that is highly condensed and uses a lot of abbreviations and symbols.

10. The text is highly compressed and uses a lot of abbreviations and symbols, making it difficult to read and understand. The use of non-standard characters and symbols further complicates the task of interpreting the text. The text appears to be a technical or scientific document, possibly a report or a list of data points.

[illegible]

[illegible]

[illegible]

[illegible]

[The following text contains extremely noisy and illegible characters, likely representing corrupted data or a heavily distorted image. It does not contain any meaningful information.]

[illegible]

[illegible]

[illegible]

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