



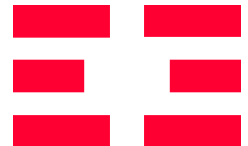
Dow Inc.

Subsidiaries: Dow Chemical Company

Locations: Michigan (HQ)

Industries: Materials

RISK LEVEL:



High Risk

DESCRIPTION:

Dow Inc. scored a 100 on the 2023 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. By complying with the HRC's controversial demands, Dow increases the risk of dividing employees, alienating customers and harming shareholders. The company covers transgender-related medical costs for its employees and their children and provides specific sexual orientation and gender identity-based benefits. It also uses sex and gender ideology criteria in employee recruitment, vendor selection, marketing, and philanthropic support. Dow forces employees to undergo multiple ideological trainings and uses its reputation, corporate funds, and political influence to support controversial sex and gender ideologies, organizations, and legislation. Dow regularly uses its corporate reputation to push ideological issues such as gender identity. Dow pledged \$5 million to BLM and related causes and funds multiple LGBTQ organizations. Dow is also a signatory of the Business Roundtable's 2019 Statement on the Purpose of Corporation, which promotes stakeholder capitalism. The company signed an amicus brief in opposition to the 2016 North Carolina bathroom bill HB2 and is a bronze partner of PFLAG. Dow opposed various state and local legislation intended to protect parental rights, girls' sports, bathroom facilities, and gendered spaces. The company denounced various states' legislative efforts to protect election integrity and security. Dow has used its political contributions for ideological purposes. For these reasons, Dow Inc. receives a High Risk rating.

Corporate Weaponization

Has denied service to customers, suppliers, or vendors due to their political views or religious beliefs OR corporately boycotts, divests, or sanctions regions, people groups, or industries. **Medium Risk**

Dow received a score of 100 recruits employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (1)(2). However, Dow has not publicly terminated business relationships due to religious beliefs or political views.

Charitable giving (including employee matching programs) policies or practices discriminate against charitable organizations based on views or religious beliefs. **High Risk**

Dow(1)(2).

Employment policies fail to protect against discrimination based on political affiliation/views and/or religion. **High Risk**

Dow indicates the company forces employees to attend multiple, controversial trainings on gender identity, sexual orientation,

transgender issues, and divisive racial ideology. The company provides gender transition guidelines for its employees and a specific benefits guide with a comprehensive explanation of transgender services funded by the company (1)(2). Dow does not provide viewpoint protections for its employees (3).

Corporate Governance and Public Policy

Uses corporate reputation to support ideological causes and/or organizations hostile to freedom of expression. High Risk

Dow indicates the company agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy (1)(2). By doing so, the company risks dividing employees, alienating customers and harming shareholders. Dow's subsidiary, Dow Chemical Company, signed an open letter in support of the Equality Act (3). The company was part of the Freedom for All Americans coalition, which advocated for federal legislation that would overrule state laws designed to protect girls' sports and similar laws (4). Dow signed an open letter condemning multiple state-level election security laws (5). The company opposed the Florida Parental Rights in Education Act, which would prohibit teaching gender identity and sexual orientation to kids in K-3rd grade (6). The CEO of Dow, Jim Fitterling, is a member of the Business Roundtable and signed its 2019 Statement on the Purpose of Corporation, which promotes stakeholder capitalism over traditional obligations to shareholders and customers (7)(89). Dow signed an amicus brief in opposition to the 2016 North Carolina bathroom bill HB2, which required people to use the bathroom of their biological sex (10).

Uses corporate funds to advance ideological causes, organizations, or policies hostile to freedom of expression. High Risk

Dow indicates the company covers transgender related costs for its employees and their children, including paid short-term leave, puberty blockers, cross-sex hormones, chest surgeries, genital surgeries, medical visits and lab monitoring, travel and lodging. Additionally, the company has pledged philanthropic support of at least one organization or event that promotes sex and gender ideology (1)(2). By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders. (3)(4). Dow is a copper sponsor of Out & Equal and a corporate partner of the National LGBT Chamber of Commerce (5)(67)(8)(9).

Uses corporate political contributions for ideological, non-business purposes. High Risk

Dow indicates the company publicly advocated for controversial sex and gender ideology through local, state or federal legislation or initiatives (1)(2). By allowing a political stakeholder group to dictate operations, the company risks dividing employees, alienating customers and harming shareholders. Dow has donated to the Equality PAC and lobbied for the Equality Act (3)(4)(5).

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