

【表紙】

【提出書類】 外国会社届出書の訂正届出書

【提出先】 関東財務局長

【提出日】 2023年4月5日

【会社名】 ダウ・インク
(Dow Inc.)

【代表者の役職氏名】 ジェネラル・カウンセル兼会社秘書役
エイミー E.ウィルソン
(Amy E. Wilson, General Counsel and Corporate Secretary)

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【代理人の氏名又は名称】 弁護士 松 添 聖 史

【代理人の住所又は所在地】 東京都港区六本木一丁目9番10号
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【電話番号】 (03)6271-9900

【届出の対象とした募集有価証券の種類】 ダウ・インク普通株式(額面金額：0.01米ドル)の取得に係る新株予約権証券

当該有価証券は行使価額修正条項付新株予約権付社債券等である。

【届出の対象とした募集金額】 0.00米ドル(0円)
17,977,500米ドル(2,335,277,250円)(見込額)

【安定操作に関する事項】 該当事項なし

【縦覧に供する場所】 該当なし

1【外国会社届出書の訂正届出書の提出理由】

2023年3月24日付で提出した外国会社届出書につき、補足書類2及び補足書類3において、記載事項の一部を訂正するため、本訂正届出書を提出するものであります。

2【訂正事項】

- 外国会社届出書の補足書類2の記載内容の一部を訂正
- 外国会社届出書の補足書類3の記載内容の一部を訂正

3【訂正箇所】

訂正箇所は、下線で示しております。

外国会社届出書の補足書類2

<訂正前>

第二部 [企業情報]

(中 略)

第6 [経理の状況]

(中 略)

3 [その他]

(1) [決算日後の状況]

On January 25, 2023, the Dow Inc. 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. This program includes a global workforce cost reduction, decreasing turnaround spending, actions to rationalize the Company's manufacturing assets, which includes asset write-down and write-off charges and related contract termination fees.

The Company will record a charge in the first quarter of 2023 for costs associated with these activities. In total, these costs are expected to be in the range of \$550 million to \$725 million and will consist of severance and related benefit costs ranging from \$330 million to \$425 million in connection with a global workforce reduction of approximately 2,000 roles; costs associated with exit and disposal activities ranging from \$20 million to \$50 million; and asset write-downs and write-offs ranging from \$200 million to \$250 million.

Future cash payments related to severance costs, contract termination fees and environmental remediation costs are anticipated to be approximately \$450 million to \$550 million and will be paid out primarily over the next two years.

(2) [訴訟]

Not applicable.

(後 略)

< 訂正後 >

第二部 [企業情報]

(中 略)

第 6 [経理の状況]

(中 略)

3 [その他]

(1) [決算日後の状況]

On January 25, 2023, the Dow Inc. 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. This program includes a global workforce cost reduction, decreasing turnaround spending, actions to rationalize the Company's manufacturing assets, which includes asset write-down and write-off charges and related contract termination fees.

The Company will record a charge in the first quarter of 2023 for costs associated with these activities. In total, these costs are expected to be in the range of \$550 million to \$725 million and will consist of severance and related benefit costs ranging from \$330 million to \$425 million in connection with a global workforce reduction of approximately 2,000 roles; costs associated with exit and disposal activities ranging from \$20 million to \$50 million; and asset write-downs and write-offs ranging from \$200 million to \$250 million.

Future cash payments related to severance costs, contract termination fees and environmental remediation costs are anticipated to be approximately \$450 million to \$550 million and will be paid out primarily over the next two years.

(2) [訴訟]の全文削除

(後 略)

外国会社届出書の補足書類3

< 訂正前 >

第七号様式による有価証券届出書に記載すべき事項	左記事項に相当する外国会社届出書の記載事項
第二部[企業情報]	
(中 略)	
第 6 [経理の状況]	
(中 略)	
3 [その他]	
(1) [決算日後の状況]	P. 32, Part II - Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations - Overview, 2022 10-K
(2) [訴訟]	P. 26, Part I - Item 3. Legal Proceedings, 2022 10-K P.96-100, Part II, Item 8- Financial Statements and Supplementary Data,- Notes to Consolidated Financial Statements - Note 15 - Commitments and Contingencies - Litigation, 2022 10-K <u>一部不記載事項あり</u>
(後 略)	

< 訂正後 >

第七号様式による有価証券届出書に記載すべき事項	左記事項に相当する外国会社届出書の記載事項
第二部[企業情報]	
(中 略)	
第 6 [経理の状況]	
(中 略)	
3 [その他]	
(1) [決算日後の状況]	P. 32, Part II - Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations - Overview, 2022 10-K <u>一部不記載事項あり</u>
(2) [訴訟]	P. 26, Part I - Item 3. Legal Proceedings, 2022 10-K P.96-100, Part II, Item 8- Financial Statements and Supplementary Data,- Notes to Consolidated Financial Statements - Note 15 - Commitments and Contingencies - Litigation, 2022 10-K
(後 略)	