ACCUTRACE™ Marking Solutions Fight Fuel Tax Evasion
Empowering Governments to Effectively Curb Criminal Activity

A Dramatic Step Forward in Countering Fuel Laundering

Preventing criminals from exploiting low taxation fuels for unintended use on the road can reduce revenue loss for governments and avoid other negative economic and environmental effects of illicit fuel laundering activities. Dow launched ACCUTRACE™ fuel marking technology to empower governments to fight back against these crimes that can cost nations up to billions of Euro annually. ACCUTRACE S10, one of several molecular fuel markers in this innovative product family, has already been independently tested, reviewed, accepted and legislated by the governments of the United Kingdom and the Republic of Ireland.

Estimated Annual Tax Loss by Country from Fuel Laundering

<table>
<thead>
<tr>
<th>Country</th>
<th>Estimated Tax Loss</th>
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</thead>
<tbody>
<tr>
<td>Greece</td>
<td>€1 billion Euro</td>
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<tr>
<td>UK</td>
<td>£750 million GBP</td>
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<tr>
<td>Poland</td>
<td>$1 billion USD equivalent</td>
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<tr>
<td>Ireland</td>
<td>€150 million Euro</td>
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Highest Ratings for Resistance to Criminal Attack in Independent Evaluation

Revenue authorities prefer ACCUTRACE S10 for identification of petroleum products due to its unique resistance to removal methods utilized by criminals to launder low taxation fuels. Dow’s robust marker technology scored full marks (300 out of 300) for resistance to attack in independent evaluations conducted by state laboratories as part of an open tender process conducted jointly by Her Majesty’s Revenue & Customs and the Revenue Commissioners of Ireland.

Compatible with dyes already in use, such as Euromarker, ACCUTRACE S10 adds an extra layer of desired protection without requiring other changes. And low part per million treat rates of the active marker make ACCUTRACE a highly cost effective approach for marking hydrocarbons. ACCUTRACE is based on the same chemical elements as fuel itself, introducing no known ozone-depleting additives.

¹2015 Deputy Finance Minister of Greece Policy Statement
²2013 Bloomberg Report
³2014 Polish Organization of Industry & Trade Report
⁴2013 Grant Thornton Illicit Trade in Ireland Study
Dow is committed to the continued improvement of fuel marking technology to enable authorities to protect essential fuel uses and the economic well-being of law-abiding citizens as well as the environment.

The costly and dangerous environmental impact of criminal fuel tax evasion already creates critical concerns for authorities, such as:

- Fuel laundering activities generating illegal dumping of hazardous waste.
- Poor quality fuels created in these illicit processes increasing pollution and damaging equipment.

Exploitation of reduced tax rates may cause governments to withdraw the economic benefits for essential fuel uses to curb abuse, resulting in:

- Lower income individuals and families facing greater economic burden heating their homes.
- Agricultural costs rising significantly, making produce less affordable.