



Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0719.2023

The Scope 1, Scope 2 and Scope 3 inventory of Greenhouse Gas emissions and in the period January 1st, 2023 – December 31st, 2023, for

Corteva Agriscience
9330 Zionsville Road,
Indianapolis
IN46268
USA

Representing a total amount of:

931,667	tCO₂e	Scope 1 & 2 (Market based)
6,190,199	tCO₂e	Scope 3

have been verified in accordance with ISO 14064-3:2006 against a Corteva Agriscience defined methodology and the WRI/WBCSD GHG Protocol

Lead Assessors: Abdullah Buhidma
Technical Reviewer: Diane Carling

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd

Verification Statement 27th March 2024

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 5 of this Statement.



Schedule Accompanying Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0719.2023

Brief Description of Verification Process

SGS has been contracted by Corteva Agriscience for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Corteva Agriscience, in their GHG Assertion covering CO₂ equivalent emissions dated 13rd September 2023.

Roles and responsibilities

The management of Corteva Agriscience is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the Corteva Agriscience GHG Assertion for the period January 1st, 2023, to December 31st, 2023.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent assertion in the period November 2023 - March 2024.

The assessment was conducted via desk review. The verification was based on the verification scope, objectives and criteria as agreed between Corteva Agriscience and SGS on 13th September 2023.

Objective and Criteria

The objective of the verification assessment is to establish conformance with applicable verification criteria within the scope of the verification as outlined below.

The criteria under which the verification assessment is undertaken is the WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard, the Scope 2 Guidance – Amendment to the GHG Protocol Corporate Standard, the Corporate Value Chain (Scope 3) Standard and Corteva Agriscience defined methodology. Verification included confirmation of compliance with the verification criteria and checking of input data, estimation methodologies and calculations including selection and application of emission factors, on a sample basis.

Level of Assurance

The level of assurance applied was a limited level of assurance.

Materiality

The materiality required of the verification was considered by SGS to be 10% based on the needs of the intended user of the GHG assertion.



Scope

Data and information supporting the CO₂ equivalent assertion were estimated and historical in nature.

- The organizational boundary was established following the operational control consolidation approach.
- Location/boundary of the activities: Global
- Physical infrastructure, activities, technologies and processes of the organization: Operational facilities, research centres and offices.
- GHG sources, sinks and/or reservoirs included:
 - Scope 1 & Scope 2
 - Scope 3:
 - Category 1 – Purchased Goods and Services
 - Category 2 – Capital Goods
 - Category 3 – Fuel and Energy activities not included in scope 1 or scope 2.
 - Category 4 – Upstream Transportation and Distribution
 - Category 5 – Waste Generated in Operations
 - Category 6 – Business Travel
 - Category 7 – Employee Commuting
 - Category 9 – Downstream Transportation and Distribution

Statement of Independence and Competence

The SGS Group of companies is a world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS United Kingdom Limited affirm our independence from Corteva, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders. The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, including experience in the assurance of environmental and Health and Safety data.

Conclusion

Corteva Agriscience provided the GHG assertion based on the criteria outlined above. The GHG information for the period January 1st, 2023, to December 31st, 2023, are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives, and criteria.

Emissions by Scope are as follows:

Activity	Verified (tonnes of CO ₂ e)
Scope 1	370,453
Scope 2 (Market Based)	561,214
Scope 3	6,190,199
<i>Category 1 Purchased Goods and Services</i>	<i>5,531,342</i>
<i>Category 2 Capital Goods</i>	<i>58,346</i>
<i>Category 3 Fuel & Energy Related Activities Not Included in Scope 1 & 2</i>	<i>111,345</i>
<i>Category 4 Upstream Transportation and Distribution</i>	<i>255,231</i>
<i>Category 5 Waste Generated in Operations</i>	<i>65,844</i>
<i>Category 6 Business Travel</i>	<i>63,658</i>
<i>Category 7 Employee Commuting</i>	<i>25,311</i>
<i>Category 9 Downstream Transportation and Distribution</i>	<i>79,122</i>
Total (Market Based)	7,121,886



Activity	Verified (MWH)
Purchased Renewable Energy Certificates	59,154

In addition, the following metrics have been verified:

Energy Consumption within the Organization

Category Name	Unit	Verified
Total energy consumption	GJ	9,832,657
Total fuel consumption from non-renewable sources	GJ	4,418,274
Electricity consumed	GJ	3,543,900
% of total energy consumed from electricity	%	36.0
Steam consumed	GJ	1,873,279
Total self-generated energy produced	GJ	3,881
Self-generated energy consumed for electricity	GJ	3,881
Total self-generated renewable energy produced	GJ	940
Self-generated renewable energy consumed for electricity	GJ	940

List of renewable fuel types used:

Biodiesel
Self-Generated Solar

List of non-renewable fuel types used:

Diesel Fuel
Distillate Fuel Oil
Gasoline/Petrol
Kerosene
LPG
Natural Gas

Water Consumption and Disposal

Category Name	Unit (Million US Gallons)	Verified	Unit (Mega-litres)	Verified
Withdrawal – Total municipal water supplies (or from other water utilities)	MG	3,173	ML	12,011
Withdrawal – Fresh Surface water (lakes, rivers, etc.)	MG	340	ML	1,287
Withdrawal – Fresh ground water	MG	484	ML	1,832
Withdrawal - Irrigation	MG	4,815	ML	18,227
Water shipped Offsite for treatment	MG	210	ML	795
Total withdrawals	MG	8,812	ML	33,357
Total discharges	MG	1,245	ML	4,713
Total net freshwater consumption	MG	2,542	ML	9,632
Withdrawals from areas with high and extreme water stress.	MG	962	ML	3,642



Waste Generation

Category Name	Unit (Metric Tons)	Verified
Non-Hazardous		
Total waste recycled/ reused	MT	1,032,637
Total waste disposed	MT	1,202,465
Waste landfilled	MT	106,086
Waste incinerated with energy recovery	MT	261,755
Waste incinerated without energy recovery	MT	63,742
Waste otherwise disposed	MT	10,383
Waste with unknown disposal method	MT	0
Hazardous		
Total hazardous waste recycled/ reused	MT	140,888
Total hazardous waste disposed	MT	178,319
Hazardous waste incinerated with energy recovery	MT	17,669
Hazardous waste incinerated without energy recovery	MT	37,431
Hazardous waste otherwise disposed (landfill)	MT	6,144
Hazardous waste with unknown disposal method	MT	0

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that there is no evidence to suggest that the presented CO₂ equivalent assertion is not materially correct and is not a fair representation of the CO₂ equivalent data and information and is prepared in accordance with the defined methodology.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance that the CO₂ equivalent emissions for the period January 1st, 2023, to December 31st, 2023, are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of Corteva Agriscience as a whole.

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at **Corteva Agriscience**. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.



ASSURANCE STATEMENT

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS United Kingdom Limited was commissioned by Corteva Agriscience (Corteva), 9330 Zionsville Road, Indianapolis IN46268 USA to provide independent assurance of its Health and Safety data and KPI's for the calendar year 2023. The scope of the engagement included assessment of the following Health and Safety Performance Indicators and underlying data:

- Lost Time Injury Frequency Rate (LTIFR)
- Process Safety Events - Tier 1
- Work-related fatality rate for direct employees
- Work-related fatality rate for contract employees
- Work-related fatality rate for contractors
- Total recordable incidents Counts (TRIR)
- Process Safety Incidents Count (PSIC)
- Process Safety Total Incidents Rate (PSTIR)
- Process Safety Incident Severity Rate (PSISR)
- Total Recordable Incident Rate Improvement (Year on Year)

The management of Corteva is responsible for the selection, preparation and reporting of its Health and Safety KPI's. It is SGS' responsibility to express an independent opinion on the reported data within the scope of verification.

The objective of the engagement was to provide a limited level of assurance to Corteva stakeholders that the reported indicators are:

- Determined using procedures and systems that are reliable in producing data that are accurate and free from material misstatement.
- Reported in accordance with the principles of transparency accuracy, consistency, relevance and completeness and in accordance with Corteva internal procedures for Health and Safety data collection and reporting (EHS&S Event Reporting and Classification Standard).

The engagement was combined with the verification of environmental and greenhouse gas emissions, and the verification and assurance methodology employed by SGS was based upon internationally recognized standards and guidance, including ISO 14064-3:2019 Specification with guidance for the validation and verification of greenhouse gas assertions, and ISAE 3000: Assurance Engagements other than audits or reviews of historical financial information. The assurance comprised a combination of desk-based review and interviews with relevant employees and review of evidence (online) during February and March 2024.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is a world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; environmental, social and sustainability report assurance. SGS United Kingdom Limited affirm our independence from Corteva, being free from bias and conflicts of interest with the organisation, its subsidiaries, and stakeholders. The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, including experience in the assurance of environmental and Health and Safety data.

VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and work performed, SGS concludes that no evidence has been brought to our attention to suggest that the procedures and systems utilized by Corteva to determine Health and Safety performance metrics are not reliable in producing accurate data or that the reported data determined using those systems and procedures is not a fair and balanced representation of Corteva Health and Safety performance, during 2023.

Signed:

For and on behalf of SGS United Kingdom Limited

Pamela Chadwick, Business Manager

Camberley, 28th March 2024

SGS United Kingdom Limited
Inward Way, Rossmore Business Park
Ellesmere Port
Cheshire
United Kingdom, CH65 3EN



ASSURANCE STATEMENT

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS United Kingdom Limited was commissioned by Corteva Agriscience (Corteva), 9330 Zionsville Road, Indianapolis IN46268 USA to provide independent assurance of its equality, diversity, and inclusion (EDI) data and KPI's for the calendar year 2023. The scope of the engagement included assessment of the following EDI Performance Indicators and underlying data systems:

- Number of full-time employees (FTE) (Global)
- % FTE by Location (Global)
- % Female employees by level (Global), as a percentage of total employees.
- Share of Female employees by level (All management, top management, junior management, revenue generating and entry level positions)
- Share of Female employees in management positions in revenue generating functions, as % of all managers in revenue generating functions (excluding support functions)
- % Ethnic Diversity by level (where declared, US only, except board of Directors which is on Global basis)
- % FTE by Age Group (Global)
- Share of race / ethnicity and nationality (as a % of employees where information is declared)

The management of Corteva is responsible for the selection, preparation and reporting of its EDI KPI's. It is SGS' responsibility to express an independent opinion on the reported data within the scope of assurance.

The objective of the engagement was to provide a limited level of assurance to Corteva stakeholders that the reported indicators are:

- Determined using procedures and systems that are reliable in producing data that are accurate and free from material misstatement.
- Reported in accordance with the principles of transparency, accuracy, consistency, relevance and completeness and in accordance with Corteva internal procedures.

The engagement was carried out using SGS assurance procedures in accordance with ISAE 3000: Assurance Engagements other than audits or reviews of historical financial information. The assurance comprised a combination of desk-based review and interviews with relevant employees and review of evidence (online) during February and March 2024.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is a world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; environmental, social and sustainability report assurance. SGS United Kingdom Limited affirm our independence from Corteva, being free from bias and conflicts of interest with the organisation, its subsidiaries, and stakeholders. The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment.

VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and work performed, SGS concludes that no evidence has been brought to our attention to suggest that the procedures and systems utilized by Corteva to determine EDI KPI's are not reliable in producing accurate data or that the reported data determined using those systems and procedures is not a fair and balanced representation of Corteva equality, diversity and inclusion statistics, during 2023.

Signed:

For and on behalf of SGS United Kingdom Limited

Pamela Chadwick, Business Manager

28th March 2024

SGS United Kingdom Limited
Inward Way, Rossmore Business Park
Ellesmere Port
Cheshire
United Kingdom
CH65 3EN