



Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0719.2024

The Scope 1, Scope 2 and Scope 3 inventory of Greenhouse Gas emissions and in the period January 1st, 2024 – December 31st, 2024, for

Corteva Agriscience
9330 Zionsville Road,
Indianapolis, IN 46268
USA

Representing a total amount of:

911,908 tCO₂e Scope 1 & 2 (Market based)
5,451,229 tCO₂e Scope 3

have been verified in accordance with ISO 14064-3:2019 against a Corteva Agriscience defined methodology and the WRI/WBCSD GHG Protocol

Lead Assessors: Abdullah Buhidma
Technical Reviewer: Laura Berns

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd

Verification Statement 31st March 2025

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.0719.2024

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 04 October 2024.

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, 2024, to December 31st, 2024.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent assertion in the period November 2024 - March 2025.

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 04th October 2024.

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, 2024, to December 31st, 2024, 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 CO₂e)
Scope 1	354,330
Scope 2 (Market Based)	557,578
Scope 3	5,451,229
<i>Category 1 Purchased Goods and Services</i>	<i>4,947,895</i>
<i>Category 2 Capital Goods</i>	<i>50,550</i>
<i>Category 3 Fuel & Energy Related Activities Not Included in Scope 1 & 2</i>	<i>98,953</i>
<i>Category 4 Upstream Transportation and Distribution</i>	<i>194,476</i>
<i>Category 5 Waste Generated in Operations</i>	<i>46,146</i>
<i>Category 6 Business Travel</i>	<i>27,658</i>
<i>Category 7 Employee Commuting</i>	<i>25,346</i>
<i>Category 9 Downstream Transportation and Distribution</i>	<i>60,205</i>
Total (Market Based)	6,363,137



Activity	Verified (MWH)
Purchased Renewable Energy Certificates	60,000

In addition, the following metrics have been verified:

Energy Consumption within the Organization

Category Name	Unit	Verified
Total energy consumption	GJ	9,207,722
Total fuel consumption from non-renewable sources	GJ	4,078,740
Electricity consumed	GJ	3,183,537
% of total energy consumed from electricity	%	34.2
Steam consumed	GJ	1,971,440
Total self-generated energy produced	GJ	31,320
Self-generated energy consumed for electricity	GJ	31,045
Total self-generated renewable energy produced	GJ	3,992
Self-generated renewable energy consumed for electricity	GJ	3,717

List of renewable fuel types used:

Biodiesel

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	3,532	ML	13,370
Withdrawal – Fresh Surface water (lakes, rivers, etc.)	MG	257	ML	973
Withdrawal – Fresh ground water	MG	805	ML	3,047
Withdrawal - Irrigation	MG	2,614	ML	9,895
Water shipped Offsite for treatment	MG	139	ML	526
Total withdrawals	MG	7,208	ML	27,285
Total discharges	MG	1,310	ML	4,959
Total net freshwater consumption	MG	3,145	ML	11,905
Withdrawals from areas with high and extreme water stress.	MG	1,212	ML	4,588



Waste Generation

Category Name	Unit (Metric Tons)	Verified
Non-Hazardous		
Total waste recycled/ reused	MT	973,053
Total waste disposed	MT	1,158,816
Waste landfilled	MT	168,088
Waste incinerated with energy recovery	MT	221,746
Waste incinerated without energy recovery	MT	17,675
Waste otherwise disposed	MT	4,004
Waste with unknown disposal method	MT	0
Hazardous		
Total hazardous waste recycled/ reused	MT	56,042
Total hazardous waste disposed	MT	98,039
Hazardous waste incinerated with energy recovery	MT	15,193
Hazardous waste incinerated without energy recovery	MT	41,997
Hazardous waste otherwise disposed (landfill)	MT	1,102
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, 2024, to December 31st, 2024, 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 herein 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 IN 46268 USA to provide independent assurance of its Health and Safety data and KPI's for the calendar year 2024. 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 the period January to March 2025.

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 2024.

Signed:

For and on behalf of **SGS United Kingdom Limited**

Pamela Chadwick, Business Manager

Camberley, 31st March 2025

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 IN 46268 USA to provide independent assurance of its equality, diversity, and inclusion (EDI) data and KPI's for the calendar year 2024. 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 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 and Puerto Rico only)
- % 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 the period January to March 2025.

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 2024.

Signed:

For and on behalf of SGS United Kingdom Limited
Pamela Chadwick, Business Manager
31st March 2025

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