



Report of Independent Accountants

To the Board of Directors of Corteva, Inc.

We have reviewed the accompanying management assertion of Corteva, Inc. that the greenhouse gas (GHG) emissions metrics for the year ended December 31, 2025 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. Corteva's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the GHG emissions metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the GHG emissions metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the GHG emissions metrics, and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

Based on our review, we are not aware of any material modifications that should be made to Corteva's management assertion in order for it to be fairly stated.

A handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP".

Philadelphia, Pennsylvania
April 2, 2026

Corteva, Inc. Management Assertion Letter

For the Year Ended December 31, 2025

Management Assertion

With respect to the greenhouse gas (GHG) emissions metrics (“metrics”) reported by Corteva, Inc. (“the Company” or “Corteva”) for the year ended December 31, 2025, management asserts that such metrics are presented in accordance with the assessment criteria set forth below.

Management is responsible for the completeness, accuracy, and validity of the metrics and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics.

Basis of Preparation

Corteva’s greenhouse gas (GHG) emissions inventory considers the principles and guidance of the World Business Council for Sustainable Development’s (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised*, *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and *GHG Protocol Agricultural Guidance* (together the “GHG Protocol”), to guide the criteria to assess, calculate and report direct and indirect GHG emissions.

Corteva is a global agriscience company that operates primarily in two segments: Seed and Crop Protection. The Seed segment develops and supplies commercial seeds to enhance crop yields, while the Crop Protection segment provides products that protect crops from weeds, insects, and diseases, supporting overall crop health. Corteva applies the operational control approach as defined by the GHG Protocol to account for and report emissions. Corteva's GHG inventory includes seed production, conditioning, and packaging plants, crop protection production facilities, research and development sites and corporate offices (collectively referred to as "facilities") as well as owned and leased vehicles, but only to the extent that Corteva has full authority to implement operating policies at such facilities and for such vehicles.

Emissions Metrics and Management Assessment Criteria

Metric	Metric Value (Mt CO₂e) Rounded to the nearest thousand	Metric Emissions Description
Scope 1 GHG Emissions	334,000	Direct GHG emissions from: <ul style="list-style-type: none">- Stationary combustion (Purchased Fuel)- Agricultural Emissions (emissions from crops)- Mobile combustion (automobile fleet and aviation)- Fugitive emissions (refrigerant leaks)- Process emissions
Scope 2 GHG Emissions (Location-Based)	519,000	Indirect GHG emissions from purchased electricity, steam, and heat.
Scope 2 GHG Emissions (Market-Based)	406,000	Indirect GHG emissions from purchased electricity, steam, and heat.

Emission Source and Quantification

Metric	Emission Source Type	Emission Source and Calculation
Scope 1 GHG Emissions	Stationary Combustion	Emissions from fuel used for heating, generating steam, powering generators, waste treatment, seed dryers, and other various applications. Fuels combusted include: natural gas, liquified petroleum gas (LPG), gasoline/petrol, kerosene, biodiesel, diesel fuel, and distillate fuel oil (#1, #2). Inputs include fuel usage data, information from utility bills or purchase receipts.
	Agricultural Emissions	Emissions from agricultural sources, including both mechanical and non-mechanical emission sources. Inputs include acreage activity and crop yield production data per acre.
	Mobile Combustion	Emissions from automobiles and aviation. Inputs include mileage driven and fuel efficiency factors, provided by third-party fleet providers for North America and internal tracking systems for the rest of the world as well as fuel usage from flight log for aviation activity.
	Fugitive Emissions	Emissions from unintentional releases/leaks of refrigerants. Inputs include mass of refrigerants released from site-level maintenance of equipment.
	Process Emissions	Emissions from physical or chemical processes as part of manufacturing or production process. Calculated based on each unique physical or chemical process. Inputs include volume of water/waste treated or chemical produced to calculate CO ₂ released.
Scope 2 GHG Emissions (Location-Based)	Purchased Electricity	Emissions from purchased electricity based on energy consumption data from utility providers or metered data.
	Purchased Steam	Emissions from generation of purchased steam. Inputs include purchase activity from utility bills or metered data.
	Purchased Heat	Emissions from the generation of purchased heat. Inputs include purchase activity from utility bills or metered data.

Scope 2 GHG Emissions (Market-Based)	Purchased Electricity	Emissions from purchased electricity including contractual instruments and renewable energy certificates (RECs) multiplied by market-based emission factors and/or contractual data.
	Purchased Steam	Purchased steam and purchased heat calculation is consistent with the location-based description above.
	Purchased Heat	

Emission Factors

Metric	Emissions Source Type	Emission Factors Employed
Scope 1 GHG Emissions	Stationary Combustion	<ul style="list-style-type: none"> - US EPA 40 CFR Part 98- Default CO₂ Emission Factors and High Heat Values for Various Types of Fuel Table C-1
	Agricultural emissions	<ul style="list-style-type: none"> - Publicly sourced yield per acre information from USDA by crop is combined with emission factors from Ecoinvent and Blonk's Agri-footprint Version 5 to calculate emissions per acre of crop grown. - Ecoinvent 3.9.1: Tomato, wheat, millet, cotton, barley, potato, sugar beet, peanut, forage grass, grape - Ecoinvent 3.9.1, adjusted: Canola, sunflower - Agri-footprint Version 5 economic allocation: Sorghum, rice, dry beans - Agri-footprint Version 5 economic allocation, adjusted: Soybean - Cool Farm Tool: Corn – commercial, corn- parent & R&D - Average of all crop EFs, minus high and low values: Crops designated "other"
	Mobile Combustion	<ul style="list-style-type: none"> - Automobiles- US EPA, light-duty truck - Aviation- US EPA, kerosene-type jet fuel (CO₂) and jet fuel (CH₄ and N₂O)

	Fugitive Emissions	<ul style="list-style-type: none"> - Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) - If a specific emission factor is not updated within the most recently published report, management utilizes the value noted within the last published report to update the factor. As such, IPCC AR5 and IPCC AR4 values are utilized for a select few fugitive emission factors.
	Process Emissions	<ul style="list-style-type: none"> - Calculated factor described in the quantification table above.
Scope 2 GHG Emissions (Location-Based)	Purchased Electricity	<ul style="list-style-type: none"> - International Energy Agency (IEA) 2024 – Non-US facilities - US EPA Emissions Emission Generation Resource Integrated Database (eGRID) emission factors 2025 – US facilities
Scope 2 GHG Emissions (Market-Based)	Purchased Electricity	<ul style="list-style-type: none"> - Utility specific emission factors for top energy use sites. - In cases where contractual information is not available, Corteva uses Green-e® residual mix emissions rate which adjusts eGRID emission factors to remove Green-e® Energy certified sales – US facilities. - IEA 2024 – Non-US facilities
Scope 2 GHG Emissions (Location-Based, Market-Based)	Purchased Steam	<ul style="list-style-type: none"> - Emission factor or information to calculate emission factor provided by utility provider.
Scope 2 GHG Emissions (Location-Based, Market-Based)	Purchased Heat	<ul style="list-style-type: none"> - Emission factor or information to calculate emission factor provided by utility provider.

Known Exclusions (representing ~3% of total Scope 1 and 2 GHG emissions)

Corteva excludes most office and administrative buildings and dedicated warehouses (with no additional onsite operations) as they are immaterial for its total GHG footprint. Given the industry that Corteva operates in, the majority of its emissions come from production sites. Corteva has performed an analysis to estimate the emissions from these excluded sites applying an averaged intensity factor to the total square footage of each site type to substantiate this. Biologicals acquisitions are also excluded from the total GHG footprint. In total, Corteva does not exclude more than an estimated ~3% of total Scope 1 and Scope 2 emissions from the operational reporting boundary.

Quantification Methodology

Reported Scope 1 and Scope 2 GHG emissions were calculated using a combination of actual and estimated activity data. Approximately 2% of reported Scope 1 GHG emissions, 2% of reported Scope 2 location-based GHG emissions and less than 1 % of reported Scope 2 market-based emissions were based on estimated activity data, with the remainder based on actual activity data.

GHG emissions are expressed in metric tons of carbon dioxide equivalent (CO₂e) and rounded to the nearest whole unit. Scope 1 and Scope 2 GHG emissions are inclusive of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃) and refrigerants such as hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs), all of which are accounted for in Corteva's emissions inventory. Emissions data by individual gas are not disclosed.

Materiality and Uncertainty

Corteva recognizes that GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors (EFs) that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques may result in materially different amounts or metrics being reported.