



# ASSURANCE STATEMENT

## NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS United Kingdom Limited was commissioned by Corteva Agriscience (Corteva), Chestnut Run Plaza 735, Wilmington, Delaware to provide independent assurance of its equality, diversity and inclusion (EDI) data and KPI's for the calendar year 2021. 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)

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) between May and June 2022.

## 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 2021.

**Signed:**

**For and on behalf of SGS United Kingdom Limited**  
**Pamela Chadwick, Business Manager**  
Camberley, 9<sup>th</sup> June 2022

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), Chestnut Run Plaza 735, Wilmington, Delaware to provide independent assurance of its Health and Safety data and KPI's for the calendar year 2021. 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
- Total recordable incidents Counts (TRIR)
- Process Safety Incidents Count (PSIC)

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: 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) between May and June 2022.

## 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 2021.

### Signed:

**For and on behalf of SGS United Kingdom Limited**  
**Pamela Chadwick, Business Manager**  
Camberley, 9<sup>th</sup> June 2022

SGS United Kingdom Limited  
Inward Way, Rossmore Business Park  
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## Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0719.2021

The Scope 1, Scope 2 and Scope 3 inventory of Greenhouse Gas emissions and in the period January 1<sup>st</sup>, 2021 – December 31<sup>st</sup>, 2021, for

**Corteva Agriscience**  
Chestnut Run Plaza 735,  
Wilmington,  
Delaware

Representing a total amount of:

**1,014,058 tCO<sub>2</sub>e Scope 1 & 2 (Market based)**  
**6,341,438 tCO<sub>2</sub>e 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: Lisa Gibson / Abdullah Buhidma  
Technical Reviewer: Paulomi Raythatha

Authorised by:

Pamela Chadwick  
Business Manager  
SGS United Kingdom Ltd

**Verification Statement 07<sup>th</sup> June 2022**

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 4 of this Statement.

SGS United Kingdom Ltd

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Member of SGS Group  
(Société Générale de Surveillance)



## Schedule Accompanying Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0719.2021

### Brief Description of Verification Process

SGS has been contracted by Corteva Agriscience for the verification of direct and indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions as provided by Corteva Agriscience, in their GHG Assertion covering CO<sub>2</sub> equivalent emissions dated 24<sup>th</sup> March 2022.

### 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 1<sup>st</sup>, 2021 to December 31<sup>st</sup>, 2021.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO<sub>2</sub> equivalent assertion in the period April - June 2022.

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 24<sup>th</sup> March 2022.

### 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 CO<sub>2</sub> 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 6 – Business Travel
    - Category 7 – Employee Commuting
    - Category 9 – Downstream Transportation and Distribution



## Conclusion

Corteva Agriscience provided the GHG assertion based on the criteria outlined above. The GHG information for the period January 1<sup>st</sup>, 2021, to December 31<sup>st</sup>, 2021, are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

Verified Data as tabulated below:

### Emissions by scope.

Activity	Verified (tonnes of CO <sub>2</sub> e)
Scope 1	399,575
Scope 2 (Market Based)	614,483
Scope 3	6,341,438
Total (Market Based)	7,355,496

### Energy Consumption within the Organization

Category Name	Unit	Verified
Total energy consumption	GJ	10,241,288
Total fuel consumption from non-renewable sources	GJ	4,922,648
Total energy consumption from renewable sources	GJ	252,249
% of total energy consumed from renewable sources	%	2.5
Grid electricity consumed	GJ	3,536,531
% of total energy consumed from grid electricity	%	36.4
Steam consumed	GJ	1,781,518
Total self-generated energy produced	GJ	2,442
Self-generated energy consumed for electricity	GJ	2,442
Total self-generated renewable energy produced	GJ	1,315
Self-generated renewable energy consumed for electricity	GJ	1,315
Fuel consumed for the self-generation of electricity	GJ	1,126

List of renewable fuel types used:	List of non-renewable fuel types used
Biodiesel	Diesel Fuel
Biomass	Distillate Fuel Oil
Hydro Electric	Gasoline/Petrol
Photovoltaic	Kerosene
Self-Generated Solar	LPG
Solar Thermal	Natural Gas
Wind	Nuclear
	Propane
	Self-Generated Diesel



### Water Consumption and Disposal

Category Name	Unit (Million Gallons-MG)	Verified
Withdrawal – Municipal/City	MG	2,938
Withdrawal – Surface Fresh	MG	277
Withdrawal - Ground water	MG	558
Total Withdrawal (Minus Agriculture Irrigation)	MG	3,773
Agriculture Irrigation	MG	1,413
Withdrawal – High and extremely water stressed	MG	33
Total discharged (into same water shed)	MG	819
Total shipped offsite	MG	234
Total Consumed	MG	2,720
Discharge into same watershed from high and extremely water stressed areas	MG	2
Total consumed from high and extremely water stressed withdrawal	MG	31
% High / extremely water stressed withdrawn from company total withdrawal	%	1
% High / Water withdrawn from high or extremely water stressed areas that is consumed	%	93

### Waste Generation

Category Name	Unit (Metric Tons-MT)	Verified
Total waste with beneficially used	MT	611,371
Non-Hazardous beneficially used	MT	445,437
Hazardous beneficially used	MT	17,623
Non-Hazardous (Excluding beneficially used)	MT	95,559
Hazardous (Excluding beneficially used)	MT	52,752
Hazardous total	MT	70,374
% Hazardous Recycled (Beneficially used – not managed as a waste)	%	25.0

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 CO<sub>2</sub> equivalent assertion is not materially correct and is not a fair representation of the CO<sub>2</sub> 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 CO<sub>2</sub> equivalent emissions for the period January 1<sup>st</sup>, 2021, to December 31<sup>st</sup>, 2021, are fairly stated.

This statement shall be interpreted with the CO<sub>2</sub> 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.