

**CHARTER OF THE AUDIT COMMITTEE  
OF THE BOARD OF DIRECTORS OF  
CORTEVA, INC.**

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**I. PURPOSE OF THE COMMITTEE**

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Corteva, Inc. (the “Company”) is to provide assistance to the Board in fulfilling its legal and fiduciary obligations with respect to matters involving the accounting, auditing, financial reporting, internal control and legal compliance functions of the Company and its subsidiaries, including, without limitation, (a) assisting the Board’s oversight of (i) the integrity of the financial statements of the Company, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the Company’s independent auditors’ qualifications and independence, and (iv) the performance of the Company’s independent auditors and the Company’s internal audit function, and (b) preparing the report required to be prepared by the Committee pursuant to the rules of the U.S. Securities and Exchange Commission (the “SEC”) for inclusion in the Company’s annual proxy statement, and to perform such further functions as may be consistent with the Committee’s charter (this “Charter”) or assigned by applicable law, the Company’s certificate of incorporation or bylaws or the Board.

**II. COMPOSITION OF THE COMMITTEE**

The Committee shall consist of three or more independent directors as determined from time to time by the Board. Each member of the Committee shall be qualified to serve on the Committee pursuant to the requirements of the New York Stock Exchange (the “NYSE”), Rule 10A-3 of the Securities Exchange Act of 1934, as amended, and any additional requirements that the Board deems appropriate.

No director may serve as a member of the Committee if such director serves on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee. Any such determination must be disclosed in the Company’s annual proxy statement.

The chairperson of the Committee shall be designated by the Board, provided that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board.

Each member of the Committee must be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Committee. In addition, at least one member of the Committee must be designated by the Board to be an “audit committee financial expert,” as defined by the SEC pursuant to the Sarbanes-Oxley Act of 2002 (the “Act”).

### **III. MEETINGS OF THE COMMITTEE**

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently than once every fiscal quarter. The Committee, in its discretion, may ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. The Committee should meet separately on a periodic basis with (i) management, (ii) the Chief Audit Executive, and (iii) the Company's independent auditors, in each case, to discuss any matters that the Committee or any of the above persons or firms believe warrant Committee attention.

A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other shall constitute a quorum.

The Committee shall maintain minutes of its meetings and records relating to those meetings.

### **IV. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE**

In carrying out its duties and responsibilities, the Committee's policies and procedures should remain flexible, so that it may be in a position to best address, react or respond to changing circumstances or conditions.

#### ***A. Selection, Evaluation and Oversight of the Auditors***

The following duties and responsibilities are within the authority of the Committee and the Committee shall, consistent with and subject to applicable law and rules and regulations promulgated by the SEC, NYSE, or any other applicable regulatory authority:

(a) Be directly responsible for the appointment, compensation, retention and oversight of the work of any independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and each such independent registered public accounting firm must report directly to the Committee (the independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report for inclusion in the Company's Annual Report on Form 10-K is referred to herein as the "independent auditors");

(b) Review and, in its sole discretion, approve in advance the Company's independent auditors' annual engagement letter, including the proposed fees contained therein, as well as all audit and, as provided in the Act and the SEC rules and regulations promulgated thereunder, all permitted non-audit engagements and relationships between the Company and such independent auditors (which approval should be made after receiving input from the Company's management, if desired). Approval of audit and permitted non-audit services will be made by the Committee or as otherwise provided for in the Audit Committee Pre-Approval Policy of Audit and Non-Audit Services;

(c) Review the performance of the Company's independent auditors, including the lead partner of the independent auditors, and, in its sole discretion, make decisions regarding the replacement or termination of the independent auditors when circumstances warrant;

(d) At least annually, obtain and review a report from the Company's independent auditors describing:

- (i) the independent auditors' internal quality-control procedures;
- (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, or by any inquiry or investigation by any governmental or professional authority, within the preceding five years, respecting one or more independent audits carried out by the independent auditors, and any steps taken to deal with any such issues; and
- (iii) all relationships between the independent auditors and the Company (including a description of each category of services provided by the independent auditors to the Company and a list of the fees billed for each such category);

The Committee should present its conclusions with respect to the above matters, as well as its review of the lead partner of the independent auditors, and its views on whether there should be a regular rotation of the independent auditors, to the Board; and

(e) Evaluate the independence of the Company's independent auditors by, among other things:

- (i) obtaining and reviewing from the Company's independent auditors all required written statements and communications relating to relationships between the independent auditors and the Company;
- (ii) actively engaging in a dialogue with the Company's independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors;
- (iii) monitoring compliance by the Company's independent auditors with the audit partner rotation requirements contained in the Act and the rules and regulations promulgated by the SEC thereunder;
- (iv) monitoring compliance by the Company of the employee conflict of interest requirements contained in the Act and the rules and regulations promulgated by the SEC thereunder; and
- (v) engaging in a dialogue with the independent auditors to confirm that audit partner compensation is consistent with applicable SEC rules.

**B. *Oversight of Annual Audit and Quarterly Reviews***

The Committee shall have the following duties and responsibilities with respect to the Company's annual audit and quarterly reviews:

(a) Review and discuss with the independent auditors their annual audit plan, including the timing and scope of audit activities, and monitor such plan's progress and results during the year;

(b) Review with management, the Company's independent auditors and the Chief Audit Executive, the following information which is required to be reported by the independent auditor:

- (i) all critical accounting policies and practices to be used;
- (ii) all alternative treatments of financial information that have been discussed by the independent auditors and management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors;
- (iii) all other material written communications between the independent auditors and management, such as any management letter and any schedule of unadjusted differences; and
- (iv) any material financial arrangements of the Company which do not appear on the financial statements of the Company;

(c) Review with management, the Company's independent auditors and, if appropriate, the Chief Audit Executive, the following:

- (i) the Company's annual audited financial statements and quarterly financial statements, including the Company's specific disclosures under "Management's Discussion, and Analysis of Financial Condition and Results of Operations," and any major issues related thereto;
- (ii) major issues regarding accounting principles and financial statements presentations, including any significant changes in the Company's selection or application of accounting principles;
- (iii) any analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles methods on the financial statements of the Company; and
- (iv) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;

(d) Resolve all disagreements between the Company's independent auditors and management regarding financial reporting; and

(e) Review on a regular basis with the Company's independent auditors any problems or difficulties encountered by the independent auditors in the course of any audit work, including management's response with respect thereto, any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management. In connection therewith, the Committee should review with the independent auditors the following:

- (i) any accounting adjustments that were noted or proposed by the independent auditors but were rejected by management (as immaterial or otherwise);
- (ii) any communications between the audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement; and
- (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company.

***C. Oversight of the Financial Reporting Process and Internal Controls***

The Committee shall have the following duties and responsibilities with respect to the Company's financial reporting process and internal controls:

(a) Review:

- (i) the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis, including the responsibilities, budget, and staffing of the Company's internal audit function, through inquiry and periodic meetings with the Company's independent auditors and management; and
- (ii) the yearly report prepared by management assessing the effectiveness of the Company's internal control over financial reporting and stating management's responsibility for establishing and maintaining adequate internal control over financial reporting prior to its inclusion in the Company's Annual Report on Form 10-K;

(b) Review with the Chief Executive Officer, Chief Financial Officer and independent auditors, periodically, the following:

- (i) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and
- (ii) any fraud, whether or not material, that involves management or other

employees who have a significant role in the Company's internal control over financial reporting;

(c) Discuss guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company, including the internal auditing department, assess and manage the Company's exposure to risk, as well as the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures;

(d) Review with management (including the Chief Audit Executive) the Company's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of material control deficiencies;

(e) Receive periodic reports from the Company's independent auditors, management and Chief Audit Executive to assess the impact on the Company of significant accounting or financial reporting developments;

(f) Review and discuss with the independent auditors the results of the year-end audit of the Company, including any comments or recommendations of the Company's independent auditors and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the financial statements of the Company should be included in the Annual Report on Form 10-K;

(g) Establish and maintain free and open means of communication between and among the Committee, the Company's independent auditors, the Company's internal auditing department and management, including providing such parties with appropriate opportunities to meet separately and privately with the Committee on a periodic basis; and

(h) Review the type and presentation of information to be included in the Company's earnings press releases (especially the use of "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), as well as financial information and earnings guidance provided by the Company to analysts and rating agencies (which review may be done generally (e.g., discussion of the types of information to be disclosed and type of presentations to be made); the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance).

#### ***D. Oversight of the Internal Audit Function***

The Committee shall have the following duties and responsibilities with respect to the Company's internal audit function:

- (a) Review and approve the appointment, compensation and dismissal of the individual responsible for the Company's internal audit function (the "Chief Audit Executive");
- (b) At least annually, review the performance and independence of the Company's internal audit function and of the Chief Audit Executive;

- (c) Review and approve, based on the recommendation of the Company's independent registered public accounting firm and the Chief Audit Executive, the scope and plan of the work to be done by the internal audit function and the responsibilities, budget, internal audit plan, activities, organizational structure and staffing of the internal audit function, and the internal audit charter;
- (d) Review the conduct and results of the internal audit of the consolidated financial statements and solicit concerns from the internal audit function, including any internal audit problems, difficulties, restrictions on the scope of activities or access to requested information, or disagreements with management and management's response; and
- (e) Review and discuss with management the internal audit function.

***E. Miscellaneous***

The Committee shall have the following additional duties and responsibilities:

- (a) Establish clear hiring policies by the Company for employees or former employees of the Company's independent auditors;
- (b) Meet periodically with the Chief Legal Officer, and outside counsel when appropriate, to review legal and regulatory matters, including any matters that may have a material impact on the financial statements of the Company.
- (c) Prepare the audit committee report required by Item 407 of Regulation S-K to be included in the Company's annual proxy statement;
- (d) Review and approve in advance any services provided by the Company's independent auditors to the Company's executive officers or members of their immediate family;
- (e) Provide for appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of:
  - (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the listed issuer;
  - (ii) compensation to any advisers employed by the Committee; and
  - (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties;
- (f) Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters;
- (g) Secure independent expert advice to the extent the Committee determines it to be

appropriate, including retaining, with or without Board approval, independent counsel, accountants, consultants or others, to assist the Committee in fulfilling its duties and responsibilities, the cost of such independent expert advisers to be borne by the Company;

(h) Report regularly to the Board on its activities, as appropriate, and in connection therewith, the Committee should review with the Board any issues that arise with respect to the quality or integrity of the financial statements of the Company, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors, or the performance of the internal audit function;

(i) Provide oversight of the Company's financial risk exposures and financing plans, including equity and debt offerings, material borrowing activities, currency and interest rate risk management, and pension and post-retirement benefit funding obligations;

(j) Approve the Company's decision to claim and rely upon the "end-user exception" set forth in Section 2(h)(7)(A) of the Commodity Exchange Act for swaps subject to mandatory clearing and, if applicable, mandatory exchange-trading and, no less than annually, (i) review and, if appropriate, re-approve the Company's decision to claim and rely upon the end-user exception, and (ii) review the Company's policy governing use of the end-user exception and, if appropriate, make recommendations to the Board for modification thereto;

(k) Periodically review and discuss with management the Company's tax developments and policies, along with tax planning activities;

(l) Periodically review and discuss with management the Company's risk exposures relating to cybersecurity, including emerging cybersecurity developments and threats, and the steps management has taken to monitor and mitigate such exposures; and

(m) Perform such additional activities, and consider such other matters, within the scope of its responsibilities, as the Committee or the Board deems necessary or appropriate.

## **V. DELEGATION OF AUTHORITY**

The Committee may form subcommittees, comprised of one or more Committee members, for any purpose that the Committee deems appropriate and may delegate to such subcommittees any of the responsibilities of the full Committee as the Committee deems appropriate; *provided, however*, that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or listing standard to be exercised by the Committee as a whole.

## **VI. EVALUATION OF THE COMMITTEE**

The Committee shall, on an annual basis, evaluate its performance. The evaluation shall address all matters that the Committee considers relevant to its performance, including a review and assessment of the adequacy of this Charter, and shall be conducted in such manner as the Committee deems appropriate.

The Committee shall deliver to the Board a report, which may be oral, setting forth the results of its evaluation, including any recommended amendments to this Charter.

## **VII. INVESTIGATIONS AND STUDIES; OUTSIDE ADVISERS**

The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities, and may retain, at the Company's expense, such independent counsel or other consultants or advisers as it deems necessary.

The Company shall provide the Committee with a level of funding appropriate for the Committee to carry out its responsibilities.

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While the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for preparing or certifying the financial statements of the Company, for planning or conducting the audit, or for determining whether the financial statements of the Company are complete and accurate and are in accordance with generally accepted accounting principles.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

Nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the members of the Committee, except to the extent otherwise provided under applicable federal or state law.

*As adopted by the Board effective on June 1, 2019, and amended on April 30, 2021, April 29, 2022, April 21, 2023, April 26, 2024, and April 28, 2026.*