

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Corteva, Inc.		82-4979096	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Donna Granger	302-656-3857	donna.j.granger@corteva.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
1000 N West St, Suite 900		Wilmington, DE 19801	
8 Date of action		9 Classification and description	
10/1/2026		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
22052L104		CTVA	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► [See attachment](#)

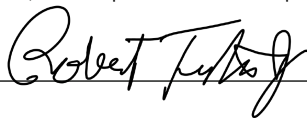
15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► [See attachment](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► [See attachment](#)

Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment](#)**18** Can any resulting loss be recognized? ▶ [See attachment](#)**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment](#)**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶



Date ▶

10/04/2026

Print your name ▶ **Robert J. Tuinstra**

Title ▶

Global Tax Leader**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Corteva, Inc.
Distribution of Vylor Inc. Common Stock Attachment to Form 8937

Disclaimer: The information in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories of shareholders. Each holder is urged to consult their own tax advisor regarding the consequences of the transactions described herein, including the impact on tax basis resulting therefrom.

Part II

Line 14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

On October 1, 2026 (the "Distribution Date"), Corteva, Inc. ("Corteva") completed the spin-off of Vylor Inc. ("Vylor") (the "Spin-off") and each shareholder who held Corteva common stock on September 24, 2026 (the "Record Date") received one (1) share of Vylor common stock for each one (1) share of Corteva common stock owned on the Record Date.¹

Line 15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

See Line 16.

Line 16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

As a result of the Spin-off, Corteva shareholders should allocate their aggregate tax basis in their Corteva common stock held immediately prior to the Spin-off among the shares of Vylor common stock received in the Spin-off and the Corteva common stock in respect of which such Vylor common stock was received in proportion to their fair market values immediately after the Spin-off.

The tax law does not provide any further guidance on the determination of fair market value. One method to determine the fair market value is to use the average of the high and low trading prices of the Corteva and Vylor common stock. The average of the high and low trading prices of Corteva common stock, and of Vylor common stock on October 2, 2026 (the second trading day after the Spin-off) was \$12.46 and \$68.24, respectively. Using this as the fair market value, and the distribution ratio of one (1) Vylor share for each one (1) Corteva share, the pre-distribution tax basis in each Corteva share should be allocated 15.43990% to the Corteva share and 84.56010% to the Vylor share. An example of this allocation is set forth in Exhibit A.

If you acquired your Corteva common stock at different times and at different prices, you will need to calculate a separate tax basis for each block of Corteva common stock you

¹ Note that shares traded in the "regular-way" market on the New York Stock Exchange following the Record Date but prior to the Distribution Date generally traded with an entitlement to receive shares of Vylor common stock distributed on the Distribution Date. Shareholders who acquired or sold shares following the Record Date but prior to the Distribution Date should consult their brokers regarding their entitlement to a distribution of Vylor common stock.

own and then allocate the basis in each block of stock separately to the Vylor common stock you received. Each shareholder should consult with their own tax advisors regarding the allocation of their aggregate basis in their Corteva common stock held immediately prior to the Spin-off.

A shareholder who received cash in lieu of a fractional share of Vylor common stock will generally recognize gain or loss equal to the difference between the cash received and the tax basis in the fractional share surrendered in exchange for the cash, with such basis determined after the allocation set forth above.

Line 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

The applicable Internal Revenue Code sections upon which the tax treatment is based are sections 355, 358, 368, and 1001.

Line 18. Can any resulting loss be recognized?

No, except with respect to cash received in lieu of fractional shares.

Line 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Spin-off occurred on October 1, 2026. As a result, the basis adjustments in the shares of Corteva common stock and Vylor common stock should be reported in the taxable year that includes this date. In the case of shareholders who are calendar year taxpayers, the Spin-off is reportable in the tax year ending December 31, 2026.

Exhibit A
Example of Allocation of Tax Basis

This example assumes you choose to use fair market values and corresponding percentages set forth in Line 16:

- Assume you own a single block of 132 shares of Corteva common stock with a tax basis of \$50 per share (and a total tax basis of \$6,600).
- You are entitled to receive 132 shares of Vylor common stock in the Spin-off.
- Your total tax basis in your Corteva common stock is allocated \$1,019.03 to the Corteva common stock (15.43990% of \$6,600), or \$7.72 per share (i.e., \$1,019.03, divided by 132 shares), and \$5,580.97 to the Vylor common stock (84.56010% of \$6,600), or \$42.28 per share (i.e., \$5,580.97, divided by 132 shares).
- The above calculations are summarized in the attached table:

Shares	Number of Shares	Tax Basis Allocation (per share)	Tax Basis Allocation (total)
Corteva	132	\$7.72	\$1,019.03
Vylor	132	\$42.28	\$5,580.97
Total Tax Basis			\$6,600.00