



April 25, 2024

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2023 Greenhouse Gas Inventory, 2023 Energy Use, 2023 Renewable Energy Use, 2023 Water Use, 2023 Environmental Health & Safety Performance Metrics and 2023 Diversity Equity & Inclusion Limited Verification Statement

PURPOSE OF THE STATEMENT

WSP has conducted an independent third-party review of the 2023 calendar year (CY) greenhouse gas (GHG) inventory, energy use, renewable energy (RE) use, water use, the environmental health & safety (EHS) annual performance metrics, and the diversity, equity & inclusion (DEI) metrics of DuPont with the intention of providing limited assurance of its accuracy and completeness. For the GHG inventory, the scope of the review includes all Scope 1 and Scope 2 emission sources and Scope 3 Category 3 fuel and energy-related activities (FERA). For non-renewable energy, the scope of the review includes total energy consumption, total chilled water and heat transfer fluid consumption, total non-renewable steam consumption, and total fuel consumption. For the renewable energy, the scope of the review includes purchased renewable energy, on-site renewable electricity generation, renewable biofuels, and purchased steam generated from renewable sources. For the water use, the scope of this review includes water withdrawals and water consumption. For the EHS 2023 performance metrics, the scope of the review covered the Total Recordable Incident Rate (TRIR) and the Days Away from Work Case (DAWC) rate for DuPont employees, contractors, and combined contractor and employee rates. The review applies to all owned and leased facilities under DuPont's operational control. For DEI, the scope of the review includes percentages of male and female employees for all full-time regular employees, senior executives and board; and percentages of ethnicity groups for all U.S. employees and board.

WSP provided separate "Review Findings" reports to DuPont, which lists in detail the specific review tasks completed and areas which were flagged for clarification or improvement. DuPont has addressed all requests for clarification and has completed all necessary corrective actions. The details of the scope of this assurance review can be found in Table 1.

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TABLE 1: ASSURANCE SCOPE

ASSURANCE PARAMETER	SPECIFICATION
GHG Calculation and Reporting Protocol	<ul style="list-style-type: none"> ▪ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) ▪ The Greenhouse Gas Protocol: Scope 2 Guidance ▪ WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard
Corporate EH&S Standard	<ul style="list-style-type: none"> ▪ SHE Standard S35G: Managing Occupational Injuries and Illnesses ▪ EHS Management System Policy S1Z
Verification Standard	ISO 14064-3: Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions
Level of Assurance	Limited
Organizational Boundary	Operational control
Geography	Global operations
Review Period	January 1, 2023 to December 31, 2023
GREENHOUSE GAS EMISSIONS METRICS	
Scope 1 ¹	739,337.04 metric tons CO ₂ e (all Scope 1 sources)
Scope 2 Location-based ¹	850, 290.10 metric tons CO ₂ e (all Scope 2 sources)
Scope 2 Market-based ¹	564,193.74 metric tons CO ₂ e (all Scope 2 sources)
Scope 3 Category 3 FERA	444,501 metric tons CO ₂ e
Supporting Documents Reviewed	<ul style="list-style-type: none"> ▪ CY23 Inventory Management Plan ▪ CY23 GHG Calculation Workbook ▪ CY23 Scope 1 and 2 Emission Factor Update Workbook ▪ Scope 3 2023 CDP Lookup Table - SBU Breakdown Workbook ▪ Interviews with energy data management staff ▪ Interviews with select site personnel ▪ Energy purchasing Invoices for selected sites
Date Review Complete	April 25, 2024
ENERGY CONSUMPTION METRICS	
Total Energy Consumption	4,425,196,232 kWh
Total Chilled Water Consumption	35,781 kWh
Total Heat Transfer Fluid Consumption	313 kWh
Total Non-Renewable Steam Consumption	1,278,015,314 kWh
Total Fuel Consumption	1,835,061,196 kWh



RENEWABLE ENERGY CONSUMPTION METRICS		
Purchased Renewable Electricity ²	947,218,967 kWh	
On-site Renewable Electricity ³	440,555 kWh	
Renewable Electricity Percentage	60.07%	*Note that this figure includes purchased renewable energy (RE) and renewable energy generated via on-site through solar photovoltaics and a biomass-fueled generator. Non-renewable on-site generation, typically small sources such as emergency generators, is not tracked nor included in this calculation. 60.07% = (Purchased RE + On-site RE)/Total Purchased Electricity Use
Renewable Biofuels	3.6MMBTU Biodiesel 2.6 MMBTU Ethanol from mobile fuels	Values were converted to MMBTU
Purchased Steam from Renewable Sources	0 kWh	
Supporting Documents Reviewed	<ul style="list-style-type: none"> ▪ CY23 Inventory Management Plan ▪ CY23 GHG Calculation Workbook ▪ CY23 Scope 1 and 2 Emission Factor Update Workbook ▪ Energy invoice documentation for selected sites ▪ Renewable energy credit documentation for selected sites ▪ Interviews with energy procurement staff ▪ Interviews with select site personnel 	
Date Review Complete	April 25, 2024	
WATER METRICS		
Water Withdrawals	77,855.12 Megaliters	
Water consumption	8,722.76 Megaliters	
Supporting Documents Reviewed	<ul style="list-style-type: none"> ▪ CY23 Water Data Workbook, including: <ul style="list-style-type: none"> ▪ Water Withdrawal by Facility, by Source/Supplier ▪ Water Use/Consumption ▪ Water Discharge (sewer) ▪ Water invoice documentation for selected sites ▪ Interviews with water data management staff ▪ Interviews with select site personnel 	
Date Review Complete	April 25, 2024	
ENVIRONMENTAL HEALTH AND SAFETY PERFORMANCE METRICS		
Employee TRIR	0.148	
Employee DAWC Rate	0.023	
Contractor TRIR	0.184	
Contractor DAWC Rate	0.031	



Total (Employee + Contractor) TRIR	0.155
Total (Employee + Contractor) DAWC Rate	0.025
Supporting Documents Reviewed	<ul style="list-style-type: none"> ▪ Sample Weekly EHS Performance Reports ▪ Annual EHS Performance Reports ▪ Corporate Standard for Managing Occupational Injuries and Illnesses ▪ Sample Injury Classification Reports for select sites ▪ Sample Incident Investigation Reports for select sites ▪ Interviews with Corporate EH&S Management Staff
Date Review Complete	April 25, 2024
DIVERSITY, EQUITY AND INCLUSION METRICS⁴	
All Employee, Full Time Regular/Senior Executives/Board - %Male/Female	Global Workforce – 31.79% Female, 68.13% Male, 0.09% Undisclosed Senior Leaders – 27.87% Female, 72.13% Male Board of Directors – 33.00% Female, 67.00% Male
All U.S. Employee/Board - %White/Minority	U.S. Workforce – 33.40% Minority, 66.60% White Board of Directors – 17.00% Minority, 83.00% White
Supporting Documents Reviewed	<ul style="list-style-type: none"> ▪ DuPont Current Employee Audit Report ▪ DuPont 2023 Proxy Statement ▪ U.S. Department of Labor OFCCP Guidance FAQs for Federal Contractors
Data Review Complete	April 25, 2024

¹ Scope 1 and Scope 2 location- and market-based emissions include emissions from DuPont facilities directly reporting emissions parameters as well as estimated emissions for facilities with employee headcounts below 100 during the reporting year which do not directly report emissions parameters at the Corporate level. Scope 1 also includes emissions from mobile fuels.

² Purchased renewable electricity includes both contractually purchased renewable energy and renewable energy credits (RECs) purchased.

³ On-site renewable electricity includes renewable electricity generated on-site at DuPont facilities.

⁴ Note on DEI metrics: The DEI data is self-identified and self-reported by employees. Therefore, WSP has only verified the accuracy of DuPont’s summary metrics of self-reported data and not the accuracy of what individual employees reported. For example, WSP is not attempting to define or review existing DuPont gender or race definitions nor confirm if employees’ reported data matches any pre-set definition for gender or race. WSP has simply assured that DuPont has accurately collected the self-reported data, aggregated and summarized it appropriately.



VERIFICATION PROCESS AND DOCUMENT REVIEW

WSP is issuing this limited assurance following the scope of verification activities which included two remote site visits with Varennes, Canada on December 13, 2023 and Greifenberg, Germany on January 10, 2023, a desktop review of activity data and calculations, and follow-up conversations with management personnel. DuPont has provided all data and requested supporting documentation which includes the following types of materials:

- Energy and fuel activity data collection tools
- GHG Inventory Management Plan (IMP)
- GHG inventory calculation protocols and tools
- Selected energy invoices, renewable energy certificates and data tracking systems
- Water activity data calculation tools
- EHS Annual Performance Report
- EHS Incident Reports and Standards
- DuPont Current Employee Detail Report
- DuPont Proxy Statement

DATASET UPDATES

DuPont has provided the above supporting documentation for 2023 between February and March 2024. This Assurance Statement is issued to specifically assure the 2023 metrics as stated in Table 1 above. Should corrections or revisions be made—either at the Corporate level or by site teams—within DuPont’s data collection system after this time, the updated metric(s) for applicable parameters (such as water, GHG and energy) require a separate limited assurance review for issuance of a Revised 2023 Assurance Statement. Similarly, all Assurance Statements issued by WSP are intended to assure calendar year data specifically provided by DuPont at the time of the original assurance process. When data from previous years has been modified, the Assurance Statements made by WSP for that associated year will no longer apply. WSP does not express a conclusion or any form of assurance on modified calendar year information unless specifically stated.

ASSURANCE FINDING

Based on these review processes and procedures, WSP has no evidence that the 2023 GHG inventory, renewable energy use, water use, EHS performance metrics, and DEI metrics of DuPont are not materially correct, are not a fair representation of the corresponding data and information or have not been prepared in accordance with the Greenhouse Gas Protocol, DuPont EHS S1Z and S35G Standards.

PROFESSIONAL CONDUCT

WSP has conducted this limited assurance review in its capacity as an independent third party in accordance with the ISO 14065 International Standard, *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*. ISO 14065 specifies the principles and requirements employed by WSP to make this assertion. WSP has not contributed to the compilation of the 2023 GHG inventory of DuPont, its renewable energy data, water use data, EHS performance metrics, nor its diversity, equity & inclusion metrics. Members of the WSP Assurance Team are not working with DuPont in any capacity beyond what is required of this assignment.

Sincerely,

Jennifer Bankie
Senior Consultant