DUPONT DE NEMOURS, INC. AUDIT COMMITTEE CHARTER

I. PURPOSE

- (a) The primary purpose of the Audit Committee (the "Committee") of DuPont de Nemours, Inc.'s (the "Company") board of directors (the "Board of Directors") is to provide assistance to the Board of Directors 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:
 - (i) Assisting the Board of Directors' oversight of:
 - (1) The quality, reliability and integrity of the Company's external financial reporting process;
 - (2) The adequacy of the Company's internal controls particularly with respect to the Company's compliance with legal and regulatory requirements and corporate policy;
 - (3) The evaluation of the independence and qualifications of the Company's independent registered public accounting firm, who shall be nominated by, and accountable to, the Committee and the Board of Directors; and
 - (4) The performance of the Company's internal audit function and the Company's independent registered public accounting firm; and
 - Preparing an Audit Committee Report for inclusion in the Company's annual meeting proxy statement and other relevant public filings, in accordance with applicable rules and regulations.

II. **RESPONSIBILITIES**

The Committee's responsibilities shall include:

- (a) Independent Registered Public Accounting Firm
 - (i) Subject to shareholder approval, nominating, engaging and replacing the independent registered public accounting firm to audit the consolidated financial statements of the Company.
 - (ii) Reviewing and approving the Audit Committee Pre-Approval Policy of Audit and Non-Audit Services Performed by the Independent Registered Public Accounting Firm (the "Pre-Approval Policy"). The Pre-Approval Policy shall provide for the pre-approval by the Committee (or a delegatee

thereof) of all audit and permitted non-audit related services (including services to any of the Company's consolidated subsidiaries), including the fees related to the provision of such services, to be performed by the Company's independent registered public accounting firm.

- (iii) Overseeing, reviewing and evaluating the audit efforts of the Company's independent registered public accounting firm.
- Ensuring that the independent registered public accounting firm submits, (iv) at least annually (and, with respect to item (3), prior to its initial engagement) to the Committee a report describing (1) the independent registered public accounting firm's quality control procedures, (2) any material issues raised by the independent registered public accounting firm's most recent internal quality control review or peer review or by any governmental or professional inquiry or investigation in the most recent five-year period relating to the independent registered public accounting firm's audits and steps taken to address such issues and (3) all relationships between the independent registered public accounting firm and the Company that may reasonably be thought to bear on independence (including (x) a description of each category of services provided by the independent registered public accounting firm to the Company, (y) a list of fees billed for each such category and (z) a comparison of the services provided and the fees billed to the services and fees that were preapproved pursuant to the Pre-Approval Policy).
- (v) Evaluating the independence of the Company's independent registered public accounting firm by, among other things, (1) monitoring compliance by the Company's independent registered public accounting firm with the audit partner rotation requirements contained in the Securities Exchange Act of 1934 (the "Exchange Act") and the rules and regulations promulgated by the U. S. Securities and Exchange Commission ("SEC") thereunder, (2) monitoring compliance by the Company with the employee conflict of interest requirements contained in the Exchange Act and the rules and regulations promulgated by the SEC thereunder and (3) engaging in a dialogue with the independent registered public accounting firm to confirm that audit partner compensation is consistent with applicable SEC rules.
- (vi) Actively engaging in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm.

- (vii) As appropriate, recommending that the Board of Directors take appropriate action in response to the independent registered public accounting firm's report to satisfy itself of their independence.
- (viii) Presenting its conclusions with respect to the preceding matters, as well as its review of the lead partner of the independent registered public accounting firm, and its views on whether there should be a regular rotation of the independent registered public accounting firm, to the Board of Directors.
- (ix) Establishing a policy to govern the Company's hiring of employees or former employees of its independent registered public accounting firm or any other independent auditor of any of its significant subsidiaries.

(b) <u>Financial Reporting and Disclosure</u>

- (i) Reviewing and discussing with the independent registered public accounting firm their annual audit plan, including the timing and scope of audit activities, and monitoring such plan's progress and results during the year.
- Receiving communications from management regarding any financial arrangements of the Company that require approval by the Board of Directors and do not appear on the financial statements of the Company.
- (iii) Reviewing with management, the independent registered public accounting firm and the General Auditor, the Company's financial statements and disclosures and Management's Discussion and Analysis of Financial Condition and Results of Operations to be included in the Company's Annual Report on Form 10-K and in its quarterly reports on Form 10-Q prior to filing such reports with the SEC. Such review shall include consideration of the management communications received in accordance with (b)(ii) above, and discussing with the independent registered public accounting firm those matters required to be discussed or reported by the independent registered public accounting firm under generally accepted auditing standards and applicable regulations, including:
 - (1) all critical accounting policies and practices to be used;
 - (2) all alternative treatments of financial information that have been discussed by the independent registered public accounting firm and management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent registered public accounting firm; and

- (3) all other material written communications between the independent registered public accounting firm and management, such as any management letter and any schedule of unadjusted differences.
- (iv) Discussing with the independent registered public accounting firm, and resolving, any problems or difficulties encountered during the course of

the audit, management's response and any significant disagreements with management.

- (v) Reviewing and discussing with management 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 reviewing may be done generally (i.e., discussing the types of information to be disclosed and types of presentations to be made), and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance).
- (vi) Reviewing with management, the General Auditor and the independent registered public accounting firm: (1) major issues regarding accounting principles and financial statements presentations, including any significant changes in the Company's selection or application of accounting principles; (2) any analyses prepared by management and/or the independent registered public accounting firm 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 Company's financial statements; and (3) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
- (vii) Reviewing and discussing with the independent registered public accounting firm the results of the year-end audit of the Company, including any comments or recommendations of the Company's independent registered public accounting firm and, based on such review and discussions and on such other considerations as it determines appropriate, recommending to the Board of Directors whether the financial statements of the Company should be included in the Annual Report on Form 10-K.
- (c) <u>Internal Audit</u>
 - (i) Approving the appointment or removal of the General Auditor.

- (ii) Reviewing the internal audit charter, annual plan and scope of work and significant internal control findings.
- (iii) Reviewing and appraising with management the audit efforts of the Company's internal audit function and the progress and results of all internal audit projects, including reviewing with the independent registered public accounting firm the responsibilities, budget and staffing

of the internal audit function. When deemed necessary, assigning additional internal audit projects to the General Auditor.

- (iv) Reviewing the yearly report prepared by management, and attested to by the Company's independent registered public accounting firm, 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.
- (v) Reviewing with management (including at minimum, the Chief Executive Officer, Chief Financial Officer and General Auditor) and the independent registered public accounting firm, periodically, the following:
 - (1) 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
 - (2) 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.

(d) <u>Compliance and Risk Processes</u>

- (i) Reviewing with management the Company's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of material control deficiencies.
- (ii) Receiving periodic reports from the independent registered public accounting firm and management to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company.
- (iii) Providing an open avenue of communication among and individually with the independent registered public accounting firm, management, the internal audit function and the Board of Directors, and taking appropriate actions resulting from this interaction.

- (iv) Establishing procedures for the receipt, retention and resolution of complaints regarding accounting, internal controls or auditing matters, including procedures for the confidential, anonymous submission of complaints by employees of the Company.
- Meeting with management periodically to discuss current and, if any, proposed, guidelines and policies governing the processes used to assess, monitor and control the Company's major risk exposures, including financial risk exposures, as well as, if any, actual major risk exposures.
- (vi) Meeting periodically with the General Counsel to review legal and regulatory matters, including any matters that may have a material impact on the financial statements of the Company.
- (vii) Reviewing effectiveness of the Company's systems, procedures and programs designed to promote and monitor compliance with applicable laws and regulations and receiving prompt reports from the General Counsel, General Auditor or Ethics & Compliance Leader, as appropriate, on any compliance matter that could adversely impact the quality, reliability or integrity of the Company's external financial process or adequacy of the Company's internal controls.
- (viii) Reviewing and approving the Company's decision, if any, to utilize swaps, including security-based swaps, from time to time in reliance on the "enduser" exception from mandatory clearing and exchange trading requirements. Said review and approval may occur annually on a general basis and does not need to occur on a swap-by-swap basis.

(e) Other Responsibilities

- (i) Periodically reviewing and discussing with management and the internal audit function, the Company's controls and procedures over environmental, social and governance ("ESG") data disclosed by it.
- (ii) Reviewing and approving in advance services, if any, provided by the independent registered public accounting firm to the Company's executive officers or members or their immediate family.
- (iii) Reviewing and assessing the adequacy of this Charter on an annual basis and recommending changes, if any, to the Board of Directors.
- (iv) Reporting regularly to the Board of Directors. In connection therewith, the Committee should review with the Board of Directors any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the independent

registered public accounting firm, or the performance of the internal audit function.

- (v) Conducting an annual performance evaluation of the Committee.
- (vi) Performing such additional activities, and consider such other matters, within the scope of its responsibilities, as the Committee or the Board of Directors deems necessary or appropriate.

III. COMPOSITION

(a) The Committee shall be comprised of at least three 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") and any additional requirements that the Board deems appropriate. In the judgment of the Board of Directors, all of the

members of the Committee shall be financially literate or become so within a reasonable period of time after his or her appointment to the Committee and at least one member of the Committee shall qualify as an "audit committee financial expert" as determined by the Board of Directors in accordance with SEC and NYSE rules. The simultaneous service on the audit committees of more than two other public companies requires a determination by the Board of Directors that such simultaneous service does not impair the ability of such member to effectively serve on the Committee.

- (b) The members of the Committee shall be elected by the Board of Directors at the annual organizational meeting of the Board of Directors. The members of the Committee shall serve until their successors shall be duly elected and qualified. The Board of Directors may remove any Committee member for any or no reason. The Board of Directors shall designate a member of the Committee as Chairperson.
- (c) The Committee shall have the authority to retain special legal, accounting or other consultants to advise it. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent registered public accounting firm to attend a meeting of or to meet with any members of, or consultants to, the Committee.
- (d) The Company shall provide the Committee with a level of funding appropriate for the Committee to carry out its responsibilities, including 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.

IV. MEETINGS

- (a) The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently than six times annually. As part of its job to foster open communication, the Committee shall meet at least annually with management; the General Auditor; General Counsel; and independent registered public accounting firm in separate executive sessions to discuss any matters that the Committee or each of these groups believe should be discussed privately.
- (b) 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.
- (c) The Committee shall maintain minutes of its meetings and records relating to those meetings.
- (d) Unless otherwise restricted by the Company's Certificate of Incorporation or Bylaws or by the Board of Directors, any action required or permitted to be taken at any meeting of the Committee may be taken without a meeting if all members of the Committee consent thereto in writing or by electronic transmission, and the writings or electronic transmissions are filed with the minutes of the proceedings of the Committee in accordance with applicable law.

V. LIMITATION OF DUTIES

- (a) While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete, accurate and in accordance with generally accepted accounting principles. The independent registered public accounting firm is responsible for planning and conducting audits. Management is responsible for preparing complete, accurate financial statements in accordance with generally accepted accounting principles.
- (b) 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.

(c) 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.

April 28, 2021