Form **8937** (December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name: DuPont de Nemours, Inc.	2 Issuer's employer identification number (EIN): 81-1224539

3 Name of contact for additional information: Madeleine Barber	4 Telephone No. of contact: +1 302-295-5783	5 Email address of contact: Madeleine.Barber@dupont.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact: 974 Centre Road, CRP 730	7 City, town, or post office, state, and ZIP code of contact: Wilmington, DE 19805

8 Date of action: 11/1/2025	9 Classification and description: Common stock

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
26614N102		DD (NYSE)	

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 ▶ Madeleine Barber Date ▶ 12-11-2025

Print your name ▶ Madeleine Barber Title ▶ Vice President of Controllership & Tax

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.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

DuPont de Nemours, Inc.
EIN: 81-1224539
Distribution of Qnity Electronics, Inc. Common Stock
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"). This attachment includes a general summary regarding certain U.S. federal income tax laws and regulations relating to the effects of the Spin-off (as defined below) on the tax basis of shares of DuPont de Nemours, Inc. ("DuPont") common stock, and the allocation of tax basis between shares of DuPont common stock and shares of Qnity Electronics, Inc. ("Qnity") common stock pursuant to the Spin-off.

Disclaimer: The information provided on Form 8937 and within this attachment is based on the intended tax treatment of the Spin-off as a distribution pursuant to Section 355 and does not constitute tax advice nor purport to take into account the specific circumstances that may apply to particular categories of shareholders. Neither DuPont nor Qnity provide tax advice to their shareholders and the example provided below is merely illustrative. Shareholders, including shareholders that hold different blocks of shares (i.e., shares acquired at different times or different prices), are urged to consult their own tax advisor regarding the Spin-off and the particular consequences to them, including the applicability and effect of all U.S. federal, state, local, and foreign tax laws, and to read the Information Statement, dated and filed by Qnity with the Securities and Exchange Commission on October 15, 2025, as amended or supplemented through the date hereof, noting the discussion under the heading "U.S. Federal Income Tax Consequences of the Distribution." You may access the Information Statement at www.sec.gov.

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 15, 2025, the board of directors of DuPont declared a pro rata dividend to DuPont common stockholders of record as of the close of business on October 22, 2025 (the "**Record Date**") of 100% of the outstanding shares of Qnity common stock payable on November 1, 2025 (the "**Distribution Date**"). On the Distribution Date, DuPont completed the distribution of the Qnity common stock (the "**Spin-off**") and distributed one (1) share of Qnity common stock for every two (2) shares of DuPont common stock owned on the Record Date. No fractional shares of Qnity common stock were distributed in the Spin-off. The distribution agent aggregated all fractional shares that would have otherwise been issued in the distribution into whole shares and sold the whole shares in the open market on behalf of all DuPont stockholders entitled to receive a fractional share. The distribution agent then distributed the aggregate cash proceeds of such sales, net of brokerage fees and other costs, pro rata to those stockholders (net of any required withholding for taxes applicable to such stockholder).

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.**

The aggregate tax basis of the shares of DuPont common stock and shares of Qnity common stock (including any fractional shares of Qnity common stock for which cash was received by the shareholder) in the hands of each DuPont stockholder immediately after the distribution will be the same as the aggregate tax basis of the shares of DuPont common stock held by such holder immediately before the distribution, allocated between the shares of DuPont common stock and shares of Qnity common stock (including any fractional shares of Qnity common stock for which cash was received by the shareholder) in proportion to their relative fair market values immediately following the distribution.

DuPont stockholders that acquired different blocks of shares of DuPont common stock at different times or at different prices should consult their tax advisors regarding the allocation of their aggregate adjusted basis among shares of Qnity common stock distributed with respect to blocks of DuPont common stock.

There are several possible methods for determining the fair market values of the DuPont common stock or the Qnity common stock. Shareholders should consult their tax advisors to determine the appropriate fair market values.

One method to determine the fair market value is to use the average of the high and low trading prices of the DuPont and Qnity common stock on the first day of trading. The average of the high and low trading prices of DuPont common stock and of Qnity common stock on November 3, 2025 (the first trading day after the Spin-off) was $34.12 and $97.77, respectively. Using this as the fair market value, and the distribution ratio of one (1) Qnity share per two (2) DuPont shares, the pre-distribution tax basis in each DuPont share would be allocated approximately 41.11% to that DuPont common stock and approximately 58.89% to the Qnity common stock received with respect to that DuPont share (including any fractional share in Qnity for which cash was received by the shareholder). Other approaches to determine fair market value may also be possible. DuPont shareholders are not bound by the approach illustrated herein and may, in consultation with their tax advisors, use another approach in determining fair market values for DuPont common stock and Qnity common stock.

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 described in Line 15 above, in general, DuPont shareholders should allocate the aggregate tax basis in their shares of the DuPont common stock held immediately prior to the Spin-off between the shares of Qnity common stock received in the Spin-off (including any fractional share in Qnity for which cash was received by the shareholder) and their shares of DuPont common stock held immediately after the Spin-off.

<u>Example</u>: The following is an example illustrating the tax basis rules described above.

- Assumptions:
    - Shareholder A holds 505 shares of DuPont common stock as a capital asset, all of which were purchased in a single lot for $30.38 per share on July 14, 2023. Shareholder A's aggregate tax basis in its 505 shares of DuPont common stock is $15,341.90 (505 shares at $30.38 per share).
    - Shareholder A is entitled to 252.5 shares of Qnity common stock in the Spin-off (based on a one-to-two conversion ratio).
    - Because no fractional shares are issued, Shareholder A receives 252 shares of Qnity common stock and $48.89 in cash in lieu of the 0.5 fractional share of Qnity common stock (assuming a Qnity stock price of $97.77 per share).
- Tax basis rules applied to the preceding assumptions:
    - As a result of the Spin-off, Shareholder A is entitled to 252.5 shares of Qnity common stock, with an aggregate tax basis of $9,035.47 (original basis of $15,341.90 multiplied by the allocation percentage of 58.89%), or $35.78 per share ($9,035.47 divided by 252.5 shares).
    - After the Spin-off, Shareholder A's 505 DuPont shares have an aggregate tax basis of $6,306.43 (original basis of $15,341.90 multiplied by the allocation percentage of 41.11%), or $12.49 per share ($6,306.43 divided by 505 shares).
    - For purposes of determining long-term capital gains or losses, the tax holding period of the Qnity common stock received (and fractional share of Qnity common stock for which cash was received by the shareholder) by Shareholder A will run from July 14, 2023.
    - The 0.5 fractional share of Qnity common stock for which cash was received by Shareholder A is treated as received and then sold for $48.89 on November 1, 2025. The tax basis of the fractional share is $17.89 (0.5 multiplied by $35.78 per share).
    - Shareholder A will recognize long-term capital gains of $30.99 ($48.89 cash received minus tax basis of $17.89).
    - The 252 shares of Qnity Common Stock received by Shareholder A have an aggregate tax basis of $9,017.57 ($9,035.47 minus $17.89 basis allocated to the 0.5 fractional share), or $35.78 per share.

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, 1001, and 1223.

Line 18. Can any resulting loss be recognized?

DuPont intends for the Spin-off to qualify as a "reorganization" under sections 355 and 368(a)(1)(D) of the Internal Revenue Code. Assuming that this characterization is respected, DuPont shareholders generally will not recognize any loss on the Spin-off for

U.S. federal income tax purposes (except to the extent that a loss may be recognized with respect to any cash received in lieu of fractional shares of Qnity common stock).

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

The Spin-off was consummated on November 1, 2025. As a result, the basis adjustments in the shares of DuPont common stock and Qnity common stock should be reported in the taxable year that includes this date. For a DuPont stockholder whose taxable year is the calendar year, the Spin-off is reportable in the taxable year ending December 31, 2025.