

**DOWDUPONT INC.
AUDIT COMMITTEE CHARTER**

I. PURPOSE

The primary purpose of the Audit Committee (the "Committee") is to assist DowDuPont Inc.'s (the "Company") board of directors (the "Board of Directors") in fulfilling its oversight responsibilities relating to:

- the quality, reliability and integrity of the financial statements of the Company;
- the adequacy of the Company's internal controls particularly with respect to the Company's compliance with legal and regulatory requirements and corporate policy;
- the Company's internal audit function;
- the nomination of the independent auditor and the independent auditor's qualifications, independence and performance;
- the application of the Company's accounting principles.

The Audit Committee shall prepare the report required by the rules of the Securities and Exchange Commission ("SEC") to be included in the Company's annual meeting proxy statement.

Certain responsibilities of the Committee have been delegated to the Dow Audit Subcommittee or the DuPont Audit Subcommittee as set forth in the Charters therefor.

II. RESPONSIBILITIES

The Committee's duties and responsibilities shall be to:

- Regularly report 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.
- Conduct 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.

Independent Registered Public Accounting Firm

- Nominate, engage and replace, as appropriate, the independent registered public accounting firm to audit the consolidated financial statements of the Company and submit such independent registered public accounting firm for stockholder ratification.

- Pre-approve 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.
- Oversee, review and evaluate the audit efforts of the Company's independent registered public accounting firm, including evaluation of the lead partner.
- Ensure the submission to the Committee by the independent registered public accounting firm, at least annually (and, with respect to (3) below, prior to its initial engagement) of 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) a report describing all relationships between the independent registered public accounting firm and the Company that may reasonably be thought to bear on independence (including a description of each category of services provided by the independent registered public accounting firm to the Company and a list of fees billed for each such category).
- Evaluate 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 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.
- Actively engage in 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.
- As appropriate, recommend to the Board of Directors to take appropriate action in response to the independent registered public accounting firm's report to satisfy itself of its independence.
- Present to the Board of Directors conclusions with respect to the preceding matters, as well as a 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 public accounting firm.
- Establish a policy to govern the Company's hiring of employees or former employees of its independent registered public accounting firm.

- Review and discuss with the independent registered public accounting firm about its annual audit plan, including the timing and scope of audit activities, and monitoring such plan's progress and results during the year.
- Review and approve in advance of any services provided by the independent registered public accounting firm to the Company's executive officers or members or their immediate family.

Financial Reporting and Disclosure

- Review with management and the independent registered public accounting firm of 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 a discussion with the independent registered public accounting firm regarding those matters required to be discussed under generally accepted auditing standards and applicable regulations.
- Discuss with the independent registered public accounting firm, and resolve, any problems or difficulties encountered during the course of the audit, management's response and any significant disagreements with management.
- Review and discuss with management the type and presentation of information to be included in the Company's earnings press releases and, if applicable, earnings guidance (especially the use of "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), and the Company shall provide to the Committee in advance each such earnings release or other communication in which the Company may provide earnings guidance and other financial information so the Committee may review and discuss with management (though the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance).
- Review with management (including the general auditor(s)) 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.
- Consult with the Company's advisory committees regarding preparation of, and review, any Form 10 Information Statement for any subsidiary of the Company of which shares are intended to be distributed to the Company's common stockholders or any other SEC filing by any subsidiary of the Company in connection with a significant transaction at such subsidiary.

- Review any carveout or pro forma, whether audited or unaudited, financial statements included in any Form 10 Information Statement or other public filings required to be made by any of the Company's subsidiaries in which common stock is to be distributed to the Company's stockholders (or by the Company), and any legacy audit matters related to such public filings.

Internal Audit

- Approve the appointment or removal of the general auditor(s).
- Review the internal audit charter, annual plan and scope of work and significant internal control findings.
- In collaboration with management, review and appraise the audit efforts of the Company's internal audit function, including reviewing with the independent registered public accounting firm the responsibilities, budget and staffing of the internal audit function.

Compliance and Risk Processes

- Review with management of the Company's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of material control deficiencies.
- Receive periodic reports from the independent registered public accounting firm, management and the internal audit function to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company.
- Communicate openly 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.
- Establish 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.
- Meet periodically with management 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.
- Meet periodically with the General Counsel to review legal and regulatory matters, including (1) any matters that may have a material impact on the financial statements of the Company and (2) any matters involving potential or ongoing material violations of law or breaches of fiduciary duty by the Company or any of its directors, officers, employees or agents or breach of fiduciary duty to the Company.

- Review the 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(s) and/or the senior compliance person(s), 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.
- Review and approve, at least annually, the Company's decisions, if any, to enter into swaps, including security-based swaps, from time to time in reliance on the "end-user" exception from mandatory clearing and exchange trading requirements. Said review and approval may occur annually on general basis and does not need to occur on a swap by swap basis.
- Oversee the Company's compliance programs, including code of business conduct and code of financial ethics, and, at least annually, meet to review the implementation and effectiveness of the Company's legal and compliance programs with the Company's General Counsel, who shall have the authority to communicate promptly and directly to the Committee about any matters involving criminal or potential criminal conduct.
- Review the Company's policies relating to the ethical handling of conflicts of interest and reviewing past or proposed transactions between the Company and members of management as well as policies and procedures with respect to officers' expense accounts and perquisites, including the use of corporate assets. The Committee shall consider the results of any review of these policies and procedures by the independent registered public accounting firm.
- Review and recommend to the Board of Directors for approval any changes to the Company's Code of Conduct (and any waivers as may be granted in accordance with such codes)

III. OUTSIDE CONSULTANTS AND FUNDING

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.

The Company shall provide the Committee with the appropriate funding, as determined by the Committee in its capacity as a committee of the Board of Directors, for the Committee to carry out its responsibilities.

IV. COMPOSITION

The Committee shall consist of four independent directors, two of whom shall be Continuing Dow Directors (as defined in the Company's Bylaws) and two of whom shall be Continuing DuPont Directors (as defined in the Company's Bylaws). All of the members of the Committee shall meet the independence and experience requirements of the Board of Directors' Corporate Governance Guidelines, applicable rules and regulations of the SEC and the New York Stock Exchange (the "NYSE"), as determined by the Board of Directors in accordance with such rules

and regulations, and shall be free from any relationship that, in the opinion of the Board of Directors, would interfere with the exercise of his or her independent judgment as a member of the Committee. Additionally, 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.

The Committee shall have Co-Chairpersons, one of whom shall be a Continuing Dow Director designated by a majority of the Continuing Dow Directors on the Board of Directors and the other of whom shall be a Continuing DuPont Director designated by a majority of the Continuing DuPont Directors on the Board of Directors.

The members of the Committee shall be elected annually by a majority of the entire Board of Directors and shall serve until their successors shall be duly elected and qualified. If a member of the Committee who is a Continuing Dow Director ceases to serve on the Committee, such vacancy shall be filled by a Continuing Dow Director designated by a majority of the Continuing Dow Directors on the Board of Directors. If a member of the Committee who is a Continuing DuPont Director ceases to serve on the Committee, such vacancy shall be filled by a Continuing DuPont Director designated by a majority of the Continuing DuPont Directors on the Board of Directors. No member of the Committee shall be removed except by a majority vote of the entire Board of Directors.

V. MEETINGS

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. The Committee shall meet at least annually with management; the general auditor(s); 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.

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 report regularly to the Board of Directors on Committee findings, recommendations and any other matters the Committee deems appropriate. The Committee shall maintain minutes and records of Committee activities.

VI. LIMITATION OF DUTIES

While the Committee has the responsibilities and powers set forth in the 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.

VII. DELEGATION OF AUTHORITY

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; provided, however, that no subcommittee shall consist of fewer than two members; and provided further 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.

The Committee has delegated certain responsibilities and authority to the Dow Audit Subcommittee and the DuPont Audit Subcommittee as set forth in the Charters therefor, and shall oversee such committees.

VIII. ANNUAL REVIEW OF THE CHARTER AND PERFORMANCE

The Committee shall review the Committee Charter and recommend changes to the Board, appropriate, at least annually, and revise the Committee Charter as appropriate. The Committee shall conduct an annual evaluation of its own performance.

September 1, 2017