



Kodak Tax Strategy as of 31 December 2023

Eastman Kodak Company's (Kodak's) Tax Strategy is to maximize shareholder value by ensuring compliance with all tax legal, regulatory, and audit requirements in the jurisdictions in which we operate.

Governance

Our code of conduct sets out standards of behavior that all employees must follow. Kodak's internal tax governance procedures are established at the executive level. We have a set of policies and procedures to ensure decisions are made at the appropriate level and supported by analysis of applicable tax laws and regulations.

The Chief Tax Officer is responsible for our overall approach to global tax strategy. The Chief Tax Officer is also responsible for ensuring this approach is implemented appropriately by the Corporate Tax Department with assistance from the entire Finance organization.

The Audit Committee of our Board regularly receives updates and provides oversight of the Company's financial reporting processes, including the Company's tax matters.

Tax Planning & Risk

We only engage in tax planning that is aligned with Kodak's commercial activities. We rigorously comply with our statutory tax reporting obligations, do not enter into artificial tax arrangements, and ensure we adhere to relevant tax law, aiming to minimize the risk of uncertainty or disputes with Tax authorities around the world. We follow the arm's length standard as established by the Organization for Economic Co-operation and Development (OECD) in structuring our intercompany transactions.

Relationship with Worldwide Tax Authorities.

We engage in a fully cooperative and transparent manner with the tax authorities in the jurisdictions in which we operate. We seek to resolve any differences through transparent discussions.

In the UK, we maintain regular contact with HMRC and have historically sought tax certainty from HMRC on commercial transactions and major restructuring initiatives where material UK tax uncertainties may exist.