



Kodak Tax Strategy as of 31 December 2022

Our vision is to be the best-in-class global tax organization aligned with the overall business strategy of Eastman Kodak Company (“Kodak”). We aim to support Kodak’s business through value-added solutions, whilst striving to comply with all legal, regulatory, and audit requirements worldwide.

Governance

Kodak’s Chief Tax Officer is responsible for our overall approach to global tax strategy, which is approved by the main board audit committee. The CTO is also responsible for ensuring this approach is implemented appropriately by the Corporate Tax Department with assistance from the entire Finance organization.

Tax Planning & Risk

We only engage in tax planning that is aligned with Kodak’s commercial activities. We 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.

Tax Compliance

We are committed to transparency and cooperation with tax authorities in all jurisdictions, and to meeting statutory filing deadlines and requirements. In the UK we maintain regular contact with HMRC and have historically sought clearance for any major restructuring initiatives involving Kodak’s UK subsidiaries. We conduct transactions between Kodak group companies on an arm’s-length basis and in accordance with current OECD principles.