Independent Third Party Assurance Statement

To the Board and stakeholders of Eastman Kodak Company:
iCompli Sustainability, a division of BPA Worldwide, was commissioned by Eastman Kodak Company (Kodak) to provide independent third party assurance of specific sustainability performance data from its business activities during the periods of 2016 (Jan 1, 2016 to Dec 31, 2016) and 2017 (Jan 1, 2017 to Dec 31, 2017).

Assurance Standards
This engagement has been managed in accordance with ISO 14064-3: Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions. The format of the engagement was structured to meet the ‘limited’ level of assurance requirements.

Assurance Objectives and Scope
The objective of the assurance process was to provide Kodak stakeholders with an independent ‘limited’ level assurance opinion on whether:
➢ adhere to the ISO 14064-3 principles of relevance, completeness, consistency, accuracy, and transparency.
➢ are reported according to the requirements of the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004).

The organizational boundary of the verification was Kodak’s global commercial buildings and corporate vehicle fleet as defined using the operational control organizational boundary approach.

Assurance Approach and Limitations
iCompli Sustainability conducted the verification in accordance with the requirements of ISO 14064-3: Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions. iCompli Sustainability reviewed the corporate “Aggregated Kodak site Environmental Data” (dated August 2, 2018) and evaluated the data for conformity with the requirements of the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004). Kodak’s reported Scope 1 and Scope 2 GHG emissions were considered free of material misstatement if found to be within the defined materiality threshold of 5%. Kodak’s assertion was tested according to a risk-based approach and the review of controls to manage these risks, including:
➢ Management system and procedural review for accuracy, reliability and reproducibility;
➢ Verification of representative sources and processes;
➢ Quantification testing and re-calculation assessments;
➢ Visit to Kodak principal offices in Rochester, NY, to meet corporate personnel, and review relevant documents and records, and;
➢ Audit of a sample of original source activity data (supplier invoices) of energy consumption representing a selection of Kodak global offices.

Kodak reported the following specific sustainability performance data totals for the 2016 and 2017 calendar years:

<table>
<thead>
<tr>
<th>SUSTAINABILITY DATA INDICATOR</th>
<th>REPORTED TOTAL 2016 (tonnes CO2e)</th>
<th>REPORTED TOTAL 2017 (tonnes CO2e)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope 1 GHG emissions</td>
<td>20,704</td>
<td>20,867</td>
</tr>
<tr>
<td>Scope 2 GHG emissions</td>
<td>606,249</td>
<td>582,598</td>
</tr>
</tbody>
</table>

Conclusions
Based on the process and procedures conducted, there is no evidence that Kodak’s GHG assertion:
— is not materially correct; and
Independent Third Party Assurance Statement

— is not a fair representation of GHG data and information; and
— has not been prepared in accordance with the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004).

Recommendations
As part of the assurance engagement, iCompli Sustainability has provided Kodak with a series of recommendations to ensure the continual improvement of the collection, storage, analysis, and reporting of specific sustainability performance data at the corporate and facility level.

Independence
iCompli Sustainability has not been responsible for the preparation of any part of the sustainability performance information, nor have we undertaken any commissions that would conflict with our independence. Responsibility for producing the sustainability performance information belonged to Kodak’s and its sustainability reporting advisors. iCompli Sustainability is, and remains, an independent assurer over the specific sustainability performance information.

iCompli Sustainability, a division of BPA Worldwide
Shelton, CT US
August 30, 2018