



Eastman Chemical Company

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

Contents

C1. Introduction.....	10
(1.1) In which language are you submitting your response?	10
(1.2) Select the currency used for all financial information disclosed throughout your response.	10
(1.3) Provide an overview and introduction to your organization.	10
(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years....	10
(1.5) Provide details on your reporting boundary.	11
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	11
(1.7) Select the countries/areas in which you operate.	13
(1.14) In which part of the chemicals value chain does your organization operate?	13
(1.22) Provide details on the commodities that you produce and/or source.	14
(1.24) Has your organization mapped its value chain?	16
(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?	17
(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?	17
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	20
(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?	20
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	21
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	21
(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	22
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	32
(2.3) Have you identified priority locations across your value chain?	32
(2.4) How does your organization define substantive effects on your organization?	33
(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	35
(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	36

C3. Disclosure of risks and opportunities 38

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? 38

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future. 40

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks. 49

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations? 51

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)? 51

(3.5.1) Select the carbon pricing regulation(s) which impact your operations. 51

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by. 52

(3.5.3) Complete the following table for each of the tax systems you are regulated by. 55

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by? 57

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? 57

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future. 58

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities. 67

C4. Governance 69

(4.1) Does your organization have a board of directors or an equivalent governing body? 69

(4.1.1) Is there board-level oversight of environmental issues within your organization? 69

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues. 71

(4.2) Does your organization's board have competency on environmental issues? 73

(4.3) Is there management-level responsibility for environmental issues within your organization? 75

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals). 76

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets? 80

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals). 81

(4.6) Does your organization have an environmental policy that addresses environmental issues? 84

(4.6.1) Provide details of your environmental policies. 84

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives? 88

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?	89
(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?	90
(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	92
(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?	94
(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	95

C5. Business strategy..... 97

(5.1) Does your organization use scenario analysis to identify environmental outcomes?	97
(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.	98
(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.	106
(5.2) Does your organization’s strategy include a climate transition plan?	107
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?.....	108
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.....	108
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	111
(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?	112
(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	112
(5.5.3) Provide details of your organization’s investments in low-carbon R&D for chemical production activities over the last three years.	113
(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?.....	115
(5.10) Does your organization use an internal price on environmental externalities?	116
(5.10.1) Provide details of your organization’s internal price on carbon.	116
(5.10.2) Provide details of your organization’s internal price on water.	119
(5.11) Do you engage with your value chain on environmental issues?	121
(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?	124
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	127
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?	129

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.	131
(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.	135
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.	140

C6. Environmental Performance - Consolidation Approach 146

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.	146
---	-----

C7. Environmental performance - Climate Change..... 147

(7.1) Is this your first year of reporting emissions data to CDP?	147
(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?.....	147
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	147
(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?....	148
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	149
(7.3) Describe your organization’s approach to reporting Scope 2 emissions.	149
(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?	150
(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.	150
(7.5) Provide your base year and base year emissions.	152
(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?	153
(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?	154
(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.	154
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	166
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	167
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	168
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	170
(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?	172
(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.	172

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?	174
(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?	174
(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?	174
(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).	174
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.	177
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	181
(7.17.2) Break down your total gross global Scope 1 emissions by business facility.	182
(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO ₂ e.	199
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	199
(7.20.2) Break down your total gross global Scope 2 emissions by business facility.	199
(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO ₂ e.	212
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.	213
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	214
(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.	214
(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.	234
(7.25.1) Disclose sales of products that are greenhouse gases.	237
(7.29) What percentage of your total operational spend in the reporting year was on energy?	239
(7.30) Select which energy-related activities your organization has undertaken.	239
(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.	239
(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.	242
(7.30.6) Select the applications of your organization's consumption of fuel.	246
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	246
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	253
(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.	255
(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.	257
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.	265
(7.31) Does your organization consume fuels as feedstocks for chemical production activities?	273

(7.31.1) Disclose details on your organization’s consumption of feedstocks for chemical production activities.	273
(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.	274
(7.39) Provide details on your organization’s chemical products.	276
(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	278
(7.53) Did you have an emissions target that was active in the reporting year?	279
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.	279
(7.54) Did you have any other climate-related targets that were active in the reporting year?	283
(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.	284
(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.	286
(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.	286
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.	287
(7.55.3) What methods do you use to drive investment in emissions reduction activities?	292
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?	294
(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.	294
(7.79) Has your organization canceled any project-based carbon credits within the reporting year?.....	297

C8. Environmental performance - Forests 298

(8.1) Are there any exclusions from your disclosure of forests-related data?.....	298
(8.1.1) Provide details on these exclusions.	298
(8.2) Provide a breakdown of your disclosure volume per commodity.	300
(8.5) Provide details on the origins of your sourced volumes.	301
(8.6) Does your organization produce or source palm oil derived biofuel?	304
(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?	304
(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.	305
(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.	306
(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.....	317

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.	318
(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities. .	319
(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.	321
(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.	321
(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.	323
(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.	325
(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.	325
(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.	327
(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.	327
(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.	328
(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?	329
(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.	330
(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.	330
(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.	333
(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?	333
(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains.....	333
(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?	335
(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).....	336

C9. Environmental performance - Water security..... 339

(9.1) Are there any exclusions from your disclosure of water-related data?	339
(9.1.1) Provide details on these exclusions.	339
(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	340
(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?	348

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.	351
(9.2.7) Provide total water withdrawal data by source.	352
(9.2.8) Provide total water discharge data by destination.	356
(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.	359
(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.	365
(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?	365
(9.5) Provide a figure for your organization’s total water withdrawal efficiency.	366
(9.6) Do you calculate water intensity for your activities in the chemical sector?	367
(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector. .	367
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	370
(9.13.1) What percentage of your company’s revenue is associated with products containing substances classified as hazardous by a regulatory authority?	370
(9.14) Do you classify any of your current products and/or services as low water impact?	371
(9.15) Do you have any water-related targets?	371
(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	372
(9.15.2) Provide details of your water-related targets and the progress made.	373
(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?	Error! Bookmark not defined.

C10. Environmental performance - Plastics 376

(10.1) Do you have plastics-related targets, and if so what type?	376
(10.2) Indicate whether your organization engages in the following activities.	376
(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.	379
(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.	380
(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.	380
(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.	381

C11. Environmental performance - Biodiversity 382

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	382
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	382
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	382

C13. Further information & sign off	384
(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?.....	384
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	384
(13.3) Provide the following information for the person that has signed off (approved) your CDP response.	386
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.....	386

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Publicly traded organization

(1.3.3) Description of organization

Eastman is a global specialty materials company that produces a broad range of products found in items people use every day. With the purpose of enhancing the quality of life in a material way, Eastman works with customers to deliver innovative products and solutions while maintaining a commitment to safety and sustainability. The company's innovation-driven growth model takes advantage of world-class technology platforms, deep customer engagement, and differentiated application development to grow its leading positions in attractive end-markets such as transportation, building and construction, and consumables. As a globally inclusive and diverse company, Eastman employs approximately 14,000 people around the world and serves customers in more than 100 countries. The company had 2023 revenues of approximately \$9.2 billion and is headquartered in Kingsport, Tennessee, USA.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2023	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

EMN

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- | | |
|--|---|
| <input checked="" type="checkbox"/> China | <input checked="" type="checkbox"/> Estonia |
| <input checked="" type="checkbox"/> Spain | <input checked="" type="checkbox"/> Finland |
| <input checked="" type="checkbox"/> Brazil | <input checked="" type="checkbox"/> Germany |
| <input checked="" type="checkbox"/> Mexico | <input checked="" type="checkbox"/> Malaysia |
| <input checked="" type="checkbox"/> Belgium | <input checked="" type="checkbox"/> Republic of Korea |
| <input checked="" type="checkbox"/> United States of America | |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland | |

(1.14) In which part of the chemicals value chain does your organization operate?

Bulk organic chemicals

Lower olefins (cracking)

Methanol

Polymers

Other chemicals

Specialty organic chemicals

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

Sourced

(1.22.2) Commodity value chain stage

Select all that apply

Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

No, the total volume is confidential

(1.22.11) Form of commodity

Select all that apply

Cellulose-based textile fiber

Primary packaging

Pulp

(1.22.12) % of procurement spend

Select from:

1-5%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

Yes, disclosing

(1.22.19) Please explain

Eastman maintains strict confidentiality regarding the disclosure of sourced volume information for wood pulp. This approach is driven by our recognition that such data holds competitive sensitivity and has the potential to provide competitors with unwanted visibility into our operations. Consequently, we consider this information to be highly confidential and safeguard it accordingly.

Palm oil

(1.22.1) Produced and/or sourced

Select from:

Sourced

(1.22.2) Commodity value chain stage

Select all that apply

Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

No, the total volume is confidential

(1.22.11) Form of commodity

Select all that apply

Palm kernel oil derivatives

- Palm oil derivatives

(1.22.12) % of procurement spend

Select from:

- 1-5%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

- Yes, disclosing

(1.22.19) Please explain

Eastman is not disclosing consumption data for palm oil derivatives and considers this data confidential. This information is considered competitively sensitive to our business and would enable competitors to gain undesired insight into our operations.

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

Tier 3 suppliers

(1.24.6) Smallholder inclusion in mapping

Select from:

Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

Eastman analyzes the value chain of our strategic sourcing categories as part of sourcing strategy development. When it comes to downstream, it is typical for Eastman's market segment strategies to include value chain analysis.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: <input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply <input checked="" type="checkbox"/> Downstream value chain

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

100%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

All supplier tiers known have been mapped for this sourced commodity

Palm oil

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

100%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Used for business planning and risk evaluation

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Applicable to strategy development

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:

Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Capital projects are typically evaluated for a long-term asset life
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Forests

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Not location specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- Internal company methods

International methodologies and standards

- Global Forest Watch
- ISO 14001 Environmental Management Standard

Other

- External consultants
- Other, please specify : Responsible Care®, Together for Sustainability, Ecovadis

(2.2.2.13) Risk types and criteria considered

Market

- Availability and/or increased cost of certified sustainable material
- Availability and/or increased cost of raw materials

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- NGOs
- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

No

(2.2.2.16) Further details of process

Risks are evaluated annually as part of an established enterprise risk management framework. Within our direct operations, Eastman works with external consultants through an annual recertification process to ensure we meet Forest Sustainability Council (FSC) standards and are mitigating any risks that might occur if we failed to comply. Additionally, through the Responsible Care initiative and the Responsible Care Global Charter, Eastman has committed to continually improve our health, safety, environmental, and security performance. Eastman follows this charter because we believe these principles are best-in-class to promote sustainable, safe practices in the chemicals industry. The Responsible Care principles help guide our approach to and management of sustainability issues. To identify and assess forest-related risks in our supply chain, Eastman uses internal, annual Global Sourcing and Procurement Supplier Assessments and the Together for Sustainability initiative. Our framework for Supplier Assessments employs three lenses: technical, commercial, and sustainability. Assessments use a standard scorecard based on commodity risk level. Suppliers not in compliance with Eastman's processes and expectations are expected to implement corrective actions or risk not being considered by Eastman for future business. All suppliers must conform to the FSC or the Programme for the Endorsements of Forest Certification (PEFC) programs. Assessments enable Eastman to track supplier performance in a consistent, comparable way and minimize supply chain risks. Eastman is a member of the Together for Sustainability (TfS) initiative which develops and implements a global supplier engagement program to assess, audit and improve sustainability practices within the supply chain of the chemical industry. Under this initiative Eastman requests suppliers to complete an Ecovadis sustainability assessment once every three years. Eastman incorporates the Ecovadis assessment into its Supplier Assessments and reviews to determine risks. Eastman considers climate change one of its most significant issues. Our FSC certification and Supplier Assessments ensure that we are managing our own operations and working with suppliers in such a way as to cause the least environmental impact, by ensuring that our procurement of wood pulp is not linked to deforestation.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

Impacts

Risks

Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Not location specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- Enterprise Risk Management
- Internal company methods

Other

- Materiality assessment
- Scenario analysis
- Other, please specify :Ecovadis

(2.2.2.13) Risk types and criteria considered

Acute physical

- Cyclones, hurricanes, typhoons
- Drought
- Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

- Increased severity of extreme weather events

Policy

- Carbon pricing mechanisms
- Changes to national legislation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- NGOs
- Regulators

- Customers
- Employees
- Investors
- Suppliers

- Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

(2.2.2.16) Further details of process

*Eastman's process for identifying and assessing climate-related risks and opportunities that could have a substantive financial and/or strategic impact is integrated into our multi-disciplinary company-wide risk management process. Our risk management process is coordinated by a working team with guidance from the Executive Team and oversight by the Board of Directors. Climate-related risks and opportunities which have substantive financial and/or substantive strategic impact over short, medium and long-term time horizons are presented to a cross-functional team, and as appropriate, to business unit representatives. An update on public policy issues – including climate-related policy issues – is provided to the Environmental, Safety and Sustainability Committee of the Board of Directors at least annually. The applicable risks and opportunities are assessed across exposure of impact, likelihood, time horizon and vulnerability. As part of this exercise, existing mitigation methods underway as part of Eastman's management response are collected and reviewed. Finally, risks and opportunities are prioritized across severity and vulnerability levels. ***For example, future changes in legislation and regulation and related voluntary inaction associated with physical impacts of climate change may increase the likelihood that Eastman's manufacturing facilities will in the future be impacted by carbon requirements, regulation of greenhouse gas emissions, and energy policy, and may result in capital expenditures, increases in costs for raw materials and energy, limitations on raw material and energy source and supply choices, and other direct compliance costs. The implications for raw material accessibility could pose consequences for the upstream value chain. Therefore, this could also affect products and services in the downstream value chain. Accordingly, the Company monitors emerging trends such as carbon pricing and implemented an internal, advisory carbon price to illustrate the impact a future carbon pricing may have on capital projects if the United States adopts such a mechanism. Similarly, in an effort to address the physical impacts of climate change and to support new, more ambitious climate-related goals, the Company's natural resources management, process, design and engineering teams are working to increase Eastman's energy efficiency and reduce its GHG emissions by innovating and incorporating energy efficiency projects, process transformation projects, employing renewable energy options, and exploring and evaluating breakthrough energy technologies. These efforts could improve resilience within our direct operations.*

Row 3

(2.2.2.1) Environmental issue

Select all that apply

- Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations

(2.2.2.4) Coverage

Select from:

- Partial

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term

(2.2.2.10) Integration of risk management process

Select from:

- A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- WRI Aqueduct
- WWF Water Risk Filter
- Other commercially/publicly available tools, please specify: DOE Water Vulnerability Assessment Tool (WaterVAT), Drought Monitor, WASH4Work.org Water, Sanitation, and Hygiene (WASH) Self-Assessment Excel-based tool

Other

- Materiality assessment

(2.2.2.13) Risk types and criteria considered

Acute physical

- Drought
- Flood (coastal, fluvial, pluvial, ground water)
- Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- Water stress
- Saline intrusion
- Groundwater depletion
- Declining water quality
- Declining ecosystem services
- Rationing of municipal water supply
- Water quality at a basin/catchment level
- Water availability at a basin/catchment level
- Seasonal supply variability/interannual variability

Policy

- Increased pricing of water
- Introduction of regulatory standards for previously unregulated contaminants
- Mandatory water efficiency, conservation, recycling, or process standards
- Regulation of discharge quality/volumes
- Statutory water withdrawal limits/changes to water allocation

Market

- Availability and/or increased cost of raw materials
- Inadequate access to water, sanitation, and hygiene services (WASH)
- Other market, please specify: Implications of water on your key commodities/raw materials

Reputation

- Impact on human health
- Stakeholder conflicts concerning water resources at a basin/catchment level

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Employees
- Local communities
- NGOs
- Water utilities at a local level
- Other water users at the basin/catchment level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

(2.2.2.16) Further details of process

Eastman uses both WRI Aqueduct and WWF Water Risk Filter annually to identify watershed physical, regulatory, and reputational risks for each manufacturing site. Risk indicator scores related to water availability are used to determine if a site is in a water stressed area. Sites are prioritized based on water stress and water withdrawal. Eastman then performs an American Chemistry Council (ACC) Water Body Risk Assessment (WBRA) on the top priority sites. In addition to the watershed risk assessment, the WBRA includes a source water assessment and an operational assessment. Tools used in performing the source water assessment include DOE Water Vulnerability Assessment Tool (WaterVAT) and Drought Monitor. An internal tool developed by Eastman is used for the operational assessment. Drivers of identified risks are categorized as either a physical, regulatory, or reputational risk and prioritized. The WBRA is scored and recommended action items are identified and presented to the Water Excellence Workgroup and site leadership. Water-related risks are elevated further as needed. WBRA's have been performed on 11% of our manufacturing sites. Eastman has a goal to perform two WBRA's each year, focusing on priority sites. In 2023, 86% of our manufacturing sites completed the WASH4Work.org Water, Sanitation, and Hygiene (WASH) self-assessment developed by the World Business Council for Sustainable Development. The frequency of WASH reassessment is unknown at this time.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

Interconnections between environmental impacts and risks are assessed by measurement of relevant sustainability performance indicators, such as GHG emissions. For example, the severity of risk that a price on carbon in the United States could be to Eastman is directly related to our impact on climate change, measured by our GHG emissions.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

- Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

- Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

Eastman uses both WRI Aqueduct and WWF Water Risk Filter to identify watershed physical, regulatory, and reputational risks for each manufacturing site. Risk indicator scores related to water availability are used to determine if a site is in a water stressed area. Sites are prioritized based on water stress and water withdrawal. Eastman then performs an American Chemistry Council (ACC) Water Body Risk Assessment (WBRA) on the top priority sites. In addition to the watershed risk assessment, the WBRA includes a source water assessment and an operational assessment. Tools used in performing the source water assessment include DOE Water Vulnerability Assessment Tool (WaterVAT) and Drought Monitor. An Excel based tool developed by Eastman is used for the operational assessment. Drivers of identified risks are categorized as either a physical, regulatory, or reputational risk and prioritized. The WBRA is scored and recommended action items are identified and presented to the Water Excellence Workgroup and site leadership. Water-related risks are elevated further as needed.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

- No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- EBITDA

(2.4.3) Change to indicator

Select from:

- Absolute decrease

(2.4.5) Absolute increase/ decrease figure

250000000

(2.4.6) Metrics considered in definition

Select all that apply

- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

Eastman defines a substantive impact as one that could potentially require significant additional and increased capital expenditures, increases in costs for raw materials and energy, limitations on raw material and energy source and supply choices, or other direct compliance costs. Impact to earnings, positive or negative, is one indicator of a substantive risk or opportunity; however, the absolute increase/decrease figure disclosed in an indicator and not a definitive threshold for defining risks. Eastman evaluates risks and opportunities using qualitative and quantitative criteria, and many risks are difficult or impossible to quantify.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- EBITDA

(2.4.3) Change to indicator

Select from:

- Absolute increase

(2.4.5) Absolute increase/ decrease figure

250000000

(2.4.6) Metrics considered in definition

Select all that apply

- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

Eastman defines a substantive impact as one that could potentially require significant additional and increased capital expenditures, increases in costs for raw materials and energy, limitations on raw material and energy source and supply choices, or other direct compliance costs. Impact to earnings, positive or negative, is one indicator of a substantive risk or opportunity; however, the absolute increase/decrease figure disclosed in an indicator and not a definitive threshold for defining risks. Eastman evaluates risks and opportunities using qualitative and quantitative criteria, and many risks are difficult or impossible to quantify.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

- Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

We maintain pollution prevention and waste minimization programs designed to achieve ongoing reductions in the amount of contaminants that may be released to the water. A hierarchical waste management strategy and process is followed. Eastman complies with related government issued permits or licenses to demonstrate that the treated discharges do not degrade the receiving surface waters and that all applicable water quality standards are met. Eastman uses indicators and metrics provided by the Globally Harmonized System (GHS) for Hazard Classification and Labelling to classify our products (including potential water pollutants) and intermediates. Our two largest sites, which are responsible for 90% of Eastman's water usage, have voluntarily conducted numerous river studies through a third party (the Academy of Natural Sciences) to ensure that Eastman is not having a negative impact on the rivers' water quality, plants, fish, macroinvertebrates, or insects.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

- Microplastics and plastic particles

(2.5.1.2) Description of water pollutant and potential impacts

Removing plastics in the environment reducing plastic prevalence in the earth's waterways.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Resource recovery
- Beyond compliance with regulatory requirements
- Provision of best practice instructions on product use
- Upgrading of process equipment/methods

(2.5.1.5) Please explain

Eastman has implemented Operation Clean Sweep at all manufacturing facilities. Operation Clean Sweep (OCS) is an international program designed to keep materials from production — such as copolyester pellets and acetate flake — completely in the production process, so there is reduced risk of impact to the environment. We have implemented the no-material-loss expectations of OCS across the company. Fulfilling our goal, we have committed to the Operation Clean Sweep blue program. We have also enhanced our internal reporting to better capture data associated with pellet, flake and powder containment loss. Our metric of success is reportable plastic pellet losses to the environment outside company-operated facilities. We are pleased to report that there have been no known reportable plastic pellet losses to the environment outside company-operated facilities. Eastman follows the guidelines as prescribed in the Operation Clean Sweep blue Framework Verification which includes written program outlining requirements; facility assessment for situations, risks and opportunities; employee training; and both corporate and facility program audits that are documented in Eastman's incident management system in order to track corrective actions to closure. Pellet/flake/powder loss is incorporated in Eastman's Environmental Performance Indices (EPI's) program. EPI goals are determined for individual sites and company-wide.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, only within our direct operations

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Evaluation in progress

(3.1.3) Please explain

Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages and evaluates our direct suppliers via Ecovadis assessments. Eastman engages suppliers through TfS onsite audits when additional understanding is needed. Eastman has established a robust Scope 3 calculation process in 2024 to build a baseline emissions inventory. This process can help to inform Eastman's climate-related risk in the value chain.

Forests

(3.1.1) Environmental risks identified

Select from:

Yes, only in our upstream/downstream value chain

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

- Not an immediate strategic priority

(3.1.3) Please explain

Eastman has not identified any immediate Forests-related risks in our direct operations. As the need arises, Eastman will consider deeper evaluation of Forests-related risks in our operations.

Water

(3.1.1) Environmental risks identified

Select from:

- No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

- Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Eastman uses both WRI Aqueduct and WWF Water Risk Filter to identify watershed physical, regulatory, and reputational risks for each manufacturing site. Risk indicator scores related to water availability are used to determine if a site is in a water stressed area. Sites are prioritized based on water stress and water withdrawal. Eastman then performs an American Chemistry Council (ACC) Water Body Risk Assessment (WBRA) on the top priority sites. In addition to the watershed risk assessment, the WBRA includes a source water assessment and an operational assessment. WBRA's have been performed on 11% of our manufacturing sites. Eastman has a goal to perform two WBRA's each year, focusing on priority sites. To date, no substantive water-related risks have been identified.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

United States of America

(3.1.1.9) Organization-specific description of risk

Future changes in legislation and regulation and related voluntary actions associated with physical impacts of climate change may increase the likelihood that Eastman's manufacturing facilities will in the future be impacted by carbon requirements, regulation of greenhouse gas emissions, and energy policy that may result in additional and increased capital expenditures, increases in costs for raw materials and energy, limitations on raw material and energy source and supply choices, and other direct compliance costs. A price on carbon – whether in the form of a carbon tax or a via a cap-and-trade system – would increase direct costs for Eastman including through a likely increase in energy costs. The potential impact for Eastman would be most substantive in the United States, where over 90 percent of the company's carbon footprint is located.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

A regulated price on carbon in the United States, if implemented, has potential to introduce costs to Eastman in the long-term.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

10000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

(3.1.1.25) Explanation of financial effect figure

Company analysis of the potential impacts of a regulated price on carbon are reflected in the estimate above and were based on review of various potential carbon price points against Eastman's emissions in the United States. The analysis also considered varying levels of free allocations in a potential regulated carbon pricing concept. Some public pressure to address climate change has increased federal and state-level government and private sector attention to placing a price on carbon emissions. ***Calculation: For example, the maximum estimated potential financial impact of \$50 million was based off an analysis of draft U.S. legislation which applied a hypothetical carbon tax of draft legislation of \$30 per ton to 25 percent of Eastman's Scope 1 and Scope 2 emissions (e.g., $\$30 \times (25\% \times \text{Scope 1 } 5526585 + \text{Scope 2 } 1011020) = \text{approx. } \$50,000,000$). The assumption was made that, as described in the draft legislation, the balance of Eastman's emissions would be covered by decreasing levels of free allocations (or "credits") over time, as proposed in the draft legislation.

(3.1.1.26) Primary response to risk

Pricing and credits

Increase internal price on carbon

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to this risk is 0 in the reporting year. At this stage, Eastman assesses the cost of response to this risk to be equal to the financial impact of a carbon tax, which we estimate to be \$10,000,000 - \$50,000,000 within the identified time horizon for the risk.

(3.1.1.29) Description of response

To prepare for this risk, Eastman implemented an internal carbon price (ICP) to illustrate the impact a future carbon pricing may have on capital projects if the United States adopts such a mechanism, and multiple engineering and technology teams are working to increase Eastman's energy efficiency and reduce its GHG emissions. The carbon price was implemented in 2021 and the evaluation of capital projects is ongoing. Eastman uses its internal carbon price (ICP) for financial analysis on business and investment decisions. Large capital projects above \$1 million USD for growth projects or \$5 million USD for business support projects are evaluated for GHG emissions by Eastman's Worldwide Engineering & Construction and Global Sustainability & Decarbonization organizations. Eastman's Investment Decision Model incorporates the ICP to stress test capital decisions to encourage investments in low-carbon technologies and product solutions, change internal behavior as well as prepare for emerging regulation and/or more stringent carbon pricing regulations.

Forests

(3.1.1.1) Risk identifier

Select from:

- Risk1

(3.1.1.2) Commodity

Select all that apply

- Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

- Increased ecosystem vulnerability

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil
- Canada
- Norway
- United States of America

(3.1.1.9) Organization-specific description of risk

Ecosystem vulnerabilities could lead to disruption in availability of supply which in turn could disrupt Eastman sales. The sourcing practices of our wood pulp suppliers may negatively impact ecosystems if not properly managed. Eastman purchases wood pulp for the manufacturing of a variety of cellulosic products. The production and the respective business margins are exposed to risks arising from the availability of the raw material and its price. Eastman looks at the value chain as a total system and is therefore sensitive to physical risks. Eastman actively sources wood pulp from different regions such as Brazil and the United States and could alternatively source from Norway or Canada. 25-50% of Eastman's wood pulp comes from Brazil, and so Eastman could face risks if that supply is threatened. 50-75% of Eastman's wood pulp comes from the United States, Norway, and Canada, with the majority coming from the United States.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Disruption in upstream value chain

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Very unlikely

(3.1.1.14) Magnitude

Select from:

- Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The estimated financial impact figures provided represent a potential range of increased raw material sourcing costs. If ecosystem vulnerability in any region Eastman sources from leads to supply disruptions, we may face two potential impacts. First, supply disruptions may cause extra tightness in the wood pulp market, leading to price increases based on the limited amount of wood pulp production capacity that is available. The financial impact is calculated from an increased cost for wood pulp based on market conditions. Eastman follows the development in wood pulp prices closely from the public disclosures from listed companies with leading positions in the pulp market. Second, Eastman may face increased costs if it must source from alternative regions or use alternative logistic strategies.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

6000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

12000000

(3.1.1.25) Explanation of financial effect figure

Calculation of \$6-12MM is based on the percentage of wood pulp procurement spend that could be affected by additional costs from changing market conditions or additional costs to secure supply from alternative regions/modes.

(3.1.1.26) Primary response to risk

Engagement

Engage with suppliers

(3.1.1.27) Cost of response to risk

200000

(3.1.1.28) Explanation of cost calculation

Eastman has an estimated annual budget of \$40,000 USD for investment in conservation projects. To manage wood pulp supply risks and to maintain an active supplier engagement program, Eastman maintains 1 equivalent FTE at an estimated salary of \$160,000 USD. $\$40,000 + \$160,000 = \$200,000$

(3.1.1.29) Description of response

Reforestation projects are critical to ensure a sustainable supply of raw materials. As a responsible fiber producer, we prioritize sourcing wood from responsibly managed forests. Additionally, we collaborate with key partners to restore natural habitats, preserve biodiversity and demonstrate corporate social responsibility to help meet industry standards. We receive support from the Eastman Foundation, and actively seek collaboration opportunities with top-tier suppliers who share our high standards and interest in participating in these projects. By partnering with like-minded suppliers, we ensure alignment in quality and commitment, fostering successful and impactful initiatives.

Forests

(3.1.1.1) Risk identifier

Select from:

Risk2

(3.1.1.2) Commodity

Select all that apply

Palm oil

(3.1.1.3) Risk types and primary environmental risk driver

Market

Lack of availability and/or increased cost of certified sustainable material

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Belgium

Germany

Netherlands

United States of America

(3.1.1.9) Organization-specific description of risk

Eastman relies on a supply of palm oil derivatives from producers that have no-deforestation policies and certifications in place. Currently, Eastman sources palm oil derivatives from Indonesia and Malaysia, and 10% of the palm oil derivatives that Eastman sources are RSPO certified, and Eastman will increase that percentage in 2024.

(3.1.1.11) Primary financial effect of the risk

Select from:

Disruption to sales

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

About as likely as not

(3.1.1.14) Magnitude

Select from:

Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The calculation of \$15-20M is based on a percentage of our revenue that could eventually be affected by a loss of sales revenue if the availability of certified RSPO palm oil derivatives, upon which Eastman depends to produce certain goods, is adversely affected.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

15000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

20000000

(3.1.1.25) Explanation of financial effect figure

The calculation of \$15-20M is based on a percentage of our revenue that could eventually be affected by a loss of sales revenue if the availability of certified RSPO palm oil derivatives, upon which Eastman depends to produce certain goods, is adversely affected.

(3.1.1.26) Primary response to risk

Engagement

Engage with suppliers

(3.1.1.27) Cost of response to risk

80000

(3.1.1.28) Explanation of cost calculation

Eastman has an estimated costs of \$80,000 to manage these supply risks and to maintain an active supplier engagement program, this is based on 0.5 equivalent FTE at an estimated salary of \$160,000 USD.

(3.1.1.29) Description of response

Eastman relies on suppliers and their commitments to transparency to ensure that we have continuous access to certified products. We engage with suppliers on an ongoing basis on webinars and by facilitating dialogues with sustainability experts in their companies, and plan to continue this engagement in the future. We expect

some residual risk to exist given the inherent uncertainty of different aspects of international supply chains but continue to address this risk with engagement and education. Engaging suppliers has been an effective method for ensuring supply chain transparency and identifying potential supplier risks.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

50000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Eastman has assessed the financial impact of Risk 1 to be \$10,000,000-\$50,000,000. Eastman's OPEX in 2023 is approximately \$2.8 billion. Calculation (50,000,000/2,800,000,000=1.79%)

Forests

(3.1.2.1) Financial metric

Select from:

Other, please specify :Procurement spend

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

6000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Eastman has estimated the financial impact of Forests Risk 1 to be \$6,000,000-\$12,000,000 in procurement spend potentially affected by additional costs from changing market conditions or additional costs to secure supply from alternative regions/modes.

Forests

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.7) Explanation of financial figures

CAPEX has not been deployed in the reporting year towards risks related to this environmental issue.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	Eastman was not subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations in 2023.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

- EU ETS
- Korea ETS
- UK Carbon Price Support
- UK ETS
- Other carbon tax, please specify :EU Climate Change Levy

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

100

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

71266

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

54527

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

Disclosed allowances do not take into account the carried over allowances stored in their respective registries.

Korea ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

0

(3.5.2.2) % of Scope 2 emissions covered by the ETS

99.8

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

46622

(3.5.2.6) Allowances purchased

2983

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

75

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

37566

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

*The 2023 allowances allocated to Ulsan are 49,622 tons, and there is no volume carried over to 2023. Total verified 2023 emissions (including Scope 1 & 2) for Ulsan are 37,566 tons. Therefore, the remaining allowance for 2023 is 11,981 tons. However, we sold 2,971 tons on the KRX market to carry over the maximum volume of the remaining allowance, 9,010 tons, to 2024. *Remark: We purchased an additional volume of about 2,983 tons on the KRX market to cover the shortage for 2022 on July 6th, 2023.*

UK ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

100

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

30383

(3.5.2.6) Allowances purchased

5285

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

35700

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

Disclosed allowances do not take into account the carried over allowances stored in their respective registries.

[Fixed row]

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

UK Carbon Price Support

(3.5.3.1) Period start date

03/31/2023

(3.5.3.2) Period end date

03/31/2024

(3.5.3.3) % of total Scope 1 emissions covered by tax

50

(3.5.3.4) Total cost of tax paid

16000

Other carbon tax, please specify

(3.5.3.1) Period start date

03/31/2023

(3.5.3.2) Period end date

03/31/2024

(3.5.3.3) % of total Scope 1 emissions covered by tax

100

(3.5.3.4) Total cost of tax paid

233207

(3.5.3.5) Comment

The EU Climate Change Levy would normally apply to 100% of gas and electricity supplied, but there is a reduction due to inclusion in the Climate Change Agreement.

[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Eastman's current strategy for allowance trading under all emission trading schemes is to properly manage compliance obligations of facilities worldwide by pursuing operating decarbonization and efficiency improvements wherever possible to minimize compliance and financial exposure. Eastman will then purchase allowances/compliance instruments to satisfy any net compliance obligations. If allowances allocated to the company exceed the current compliance obligations, allowances are generally retained for future compliance requirements. Eastman does not trade allowances speculatively and has participated in the Clean Development Mechanism (CDM). Case Study 1 for advocacy on energy efficiency and optimization: Several years ago Eastman's European facility in Ghent, Belgium, which is under the EU ETS, conducted major investments in Cogen and energy optimization for one of their production units. This led to a large decrease of CO2 emissions, avoiding the necessity to purchase compliance credits on the market for phase III (2013-2020). – This step prevented exposure to increased EUA market price hikes during that period and partially covered the facility in the future phase V compliance period (2021-2030). The rising cost of additional compliance instruments further incentivizes investment in efficiency projects within the facilities impacted, as shared in this case study, example early investments can have significant impact over the long term. Case study 2 -- Feedstock switching for decarbonization investments: In 2021, Eastman made significant sustainable investments at its manufacturing site in Oulu, Finland - which also falls under the EU ETS - to decarbonize operations and reduce CO2 emissions. The most significant change in CO2 reductions was as a result of feedstock switching from heavy fuel oil to LNG (liquefied natural gas), which contributed to reducing the scope 1 site emissions by two-thirds, as part the site's decarbonization measures, that in turn helps to reduce the cost burden from the ETS. In addition, for scope 2 emissions (not covered under the EU ETS) the site has started using 100% renewable electricity, as well as manufacturing process steam used from non-recyclable municipal waste with a carbon capture utilization system.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

	Environmental opportunities identified
Forests	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.2) Commodity

Select all that apply

Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- France
- United States of America

(3.6.1.8) Organization specific description

Eastman has a unique platform of solutions to address the challenges of plastic waste in the environment with molecular recycling through our carbon renewal and polyester renewal technologies. Carbon renewal technology (CRT) takes a wide range of hard to recycle plastic waste and uses them as a material source. This plastic waste is then broken down into its molecular building blocks allowing the molecules to be reassembled to build new consumer products. Polyester renewal technology (PRT) takes polyester plastics and unzips them back to their basic monomers. These monomers are sent through a polymerization process to make final products. CRT and PRT technology have an improved carbon footprint compared to the use of fossil feedstocks, according to 3rd-party validated lifecycle analysis by Eastman scientists (respectively, 20-50% and 20-30% GHG reduction at the intermediate level), positioning Eastman to be a leader in how the chemical industry addresses climate change.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term
- Medium-term
- Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Eastman has an opportunity to deliver attractive growth, positively impacting financial performance by addressing the plastic waste crisis and reducing our impact on climate change at the same time through our molecular recycling technologies. In 2023, Eastman offered its inaugural Green Bond. This \$500 million senior note was the first offering under Eastman's Green Financing Framework and was the first investment grade USD-denominated senior unsecured green bond offering by a US issuer in the chemical sector. Eastman has allocated the full amount of the net proceeds of \$496 million within one year of issuance, with funds directed solely to the eco-efficient and/or circular economy adapted products, production technologies and processes category. We allocated 100% of the net proceeds to finance or refinance our new methanolysis facility in Kingsport, TN. Eastman began commissioning and startup activities at its Kingsport manufacturing site in 2023 and introduced plastic waste into its Kingsport methanolysis facility in early 2024.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

0

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

500000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1000000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

500000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

1000000000

(3.6.1.23) Explanation of financial effect figures

Eastman anticipates its molecular recycling initiatives are a new vector of potentially significant growth. Over time, we expect to generate approximately \$450 million of EBITDA from methanolysis. As shared with investors at our 2021 Innovation Day, an estimated \$200 million of EBITDA from our carbon renewal technology – all of which comes at a lower carbon footprint relative to the use of fossil feedstocks. \$450 million + \$200 million = \$650 million, falling within the potential 500,000,000-1,000,000,000 financial impact figure range. The range was set using a conservative approach around this \$650 million. Eastman seeks to grow business revenue through innovation. An important driver of that growth will be realized through increased investments in the Company's circular economy technologies. Our Advanced Circular Recycling technologies, which find new uses for hard-to-recycle plastic waste otherwise reaching "end of life" to advance the circular economy, align with our innovation-driven growth strategy and commitment to create value through sustainability. The Company views its Advanced Circular Recycling technologies as a game changer because they can provide an end-of-life solution for plastics that traditional mechanical recycling methods cannot process and are currently being landfilled and incinerated, including materials such as single-use packaging, textiles, and carpet.

(3.6.1.24) Cost to realize opportunity

2250000000

(3.6.1.25) Explanation of cost calculation

Eastman demonstrated our commitment in material solutions that are better for people and our planet with progress on what will be the world's largest polyester renewal recycling facility in Kingsport, Tennessee. We've committed to building a second U.S. molecular recycling facility in Longview, Texas. A third facility is planned for Normandy, France. These three plants will represent an estimated Eastman investment of approximately \$2,250,000,000 to bring circularity into the mainstream.

(3.6.1.26) Strategy to realize opportunity

Eastman's world class technology platforms form the foundation of sustainable growth by differentiated products through significant scale advantages in research and development ("R&D") and advantaged global market access. Investment in the Company's circular economy technologies is included in company R&D expenditures and will increase to support scaling up these technologies to represent a larger portion of the company's total operations. Future capital investments may be required to realize this opportunity. For example, Eastman was chosen by the U.S. Department of Energy's Office of Clean Energy Demonstrations (OCED) to receive funding

for clean energy powered by next-generation technology for our second recycling facility in Longview, Texas. Much like the advantages offered in Kingsport, a molecular recycling facility in Longview will enable us to leverage existing infrastructure and operations.

Forests

(3.6.1.1) Opportunity identifier

Select from:

- Opp1

(3.6.1.2) Commodity

Select all that apply

- Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

- Increased demand for certified and sustainable materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil
- Canada
- Norway
- United States of America

(3.6.1.8) Organization specific description

At Eastman, we recognize the need to shift to a more sustainable textiles industry, and the customer demand for this shift. Our goal is to democratize sustainability and make sustainable and circular fashion mainstream. In response, Eastman has developed the Naia and Naia Renew product lines. Naia cellulosic fibers are made with wood pulp from pine and eucalyptus trees. We have achieved FSC and PEFC Chain of Custody certification, ensuring the traceability of the wood-based raw materials used in Naia through the supply chain back to the forest. Naia Renew cellulosic fiber adds another pillar of sustainability to an already eco-friendly fiber platform. With Naia Renew, recycled content is diverted from landfill, broken down to its basic building blocks via Eastman's patented carbon renewal technology—or molecular recycling—and used to produce a circular, fully traceable, and biodegradable fiber with a ~35% reduced carbon footprint. Naia Renew consists of 60% certified sustainable wood pulp and 40% recycled content, offering a scalable solution for addressing the global issues of waste, pollution, and overconsumption of natural raw materials. Eastman is certified to the ISCC PLUS standard for recycled content. ISCC PLUS is the largest and most rigorous certification system for mass balance allocation in chemical recycling. Our manufacturing operations for Naia Renew are certified by SCS Global Services to comply with the ISCC PLUS standard.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term
- The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Our Naia and Naia Renew product lines currently generate revenue for Eastman.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Given the growing demand among customers for certified sustainable materials, Eastman's initiatives and bold targets related to Naia and Naia Renew product lines are considered critical to Eastman's future product strategy, and will continue to generate revenue for Eastman in the selected future time horizons.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

0

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.26) Strategy to realize opportunity

Specific strategy to realize opportunity is considered confidential information, therefore is not disclosed for the reporting year.

Water

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.2) Commodity

Select all that apply

- Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- United States of America

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Other, please specify :Not applicable

(3.6.1.8) Organization specific description

Eastman sells bio-based polymers, cellulose esters, into membrane filtration to purify water or water-based products such as fruit juices, wine, beer, and dairy products. Offering a range of Eastman Membrane products allows the membrane producer to obtain the targeted membrane functionality. For example, Eastman's cellulosic membrane materials are used in microfiltration and in forward/reverse osmosis membranes, both in industrial applications and personal hydration systems. The outcome of realizing this opportunity/initiative is \$1,000,000-\$5,000,000 in financial impact and the timescale is current and ongoing.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term
- The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

This water-related opportunity is currently a source of revenue for Eastman.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We expect the opportunity to continue as a source of revenue for Eastman in the future as it is an ongoing opportunity.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

5000000

(3.6.1.23) Explanation of financial effect figures

As the world's leading supplier of specialty cellulose esters for more than 85 years, Eastman has a long history of reliably supplying customers with consistently high-quality products manufactured using advanced processes and controls. Eastman has a diverse portfolio of more than 50 cellulose esters for a variety of applications. The potential financial impact range is a calculated estimate of sales figures related to this line of Eastman products.

(3.6.1.25) Explanation of cost calculation

The cost to realize the opportunity is unquantified.

(3.6.1.26) Strategy to realize opportunity

Eastman has significant technical expertise in our research and development and technical service departments to assist with product selection. Eastman assesses this to be a strategic opportunity given the Company's significant technical expertise and the potential for this to lead to increased market share and revenues in this area.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Forests

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.4) Explanation of financial figures

While we are not quantifying the financial metric aligned with Forests-related opportunities for Naia, we expect continued growth in our Naia textiles and are making great progress on market development and innovation programs with both our Naia Renew and Naia staple fiber offerings.

Water

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

5000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

(3.6.2.4) Explanation of financial figures

The potential financial impact range indicated is a calculated estimated range of \$1,000,000-\$5,000,000 in revenue related to Eastman Membrane products.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

Yes

Forests

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

The current Chair of the Environmental Safety and Sustainability Committee is well positioned to lead Board oversight of forests-related issues as a result of ESG training associated with this role. The ESS Committee Chair has a high level of awareness of, an affinity, and relevant experience related to sustainability and ESG topics. Our previous and current Chairs of Environmental Safety and Sustainability Committee have completed Sustainability and ESG training programs, helping bring ESG and climate skills to the boardroom. Therefore, Eastman is confident that the ESS Committee Chair will take action to integrate forests-related issues at the Board level if such issues begin to pose a material impact on the company.

Water

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

- Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

The current Chair of the Environmental Safety and Sustainability Committee is well positioned to lead Board oversight of biodiversity-related issues as a result of ESG training associated with this role. The ESS Committee Chair has a high level of awareness of, an affinity, and relevant experience related to sustainability and ESG topics. Additionally, the previous and current Chairs of Environmental Safety and Sustainability Committee have completed ESG and Sustainability training programs, helping bring ESG skills to the boardroom. Therefore, Eastman is confident that the ESS Committee Chair is positioned to lead integration of biodiversity-related issues at the Board level as Eastman further evaluates potential material impacts of biodiversity-related issues on the company.
[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Individual role descriptions
- Other policy applicable to the board, please specify :ESS Committee Charter

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding major capital expenditures
- Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

*The Environmental, Safety and Sustainability Committee of Eastman’s Board of Directors has oversight for environmental performance and environment, social and governance (ESG), including climate-related issues, risks, and opportunities. The Committee is led by a designated Director and includes every member of the Board, other than the CEO. The Committee Chair has expertise across various business, operational and ESG issues. We see opportunity to build depth of knowledge on climate-related issues specifically and plan to accomplish that through specific Board training coursework. The Committee routinely receives updates and presentations on climate-related risks and issues. In addition, the Board’s Audit Committee – comprised of independent, non-employee Directors – has responsibility for Eastman’s enterprise risk management (ERM) process which includes management of all risks, including climate-related risks. Eastman personnel assess climate-related risks and issues in conjunction with the Task Force on Climate-related Financial Disclosures (TCFD) framework and elevate those as appropriate for consideration as part of the ERM process. ***For example, in 2023, updates were provided to the Board of Directors on Eastman’s decarbonization strategy, climate-related disclosure regulations, and other topics.*

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board

Select from:

Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

Monitoring compliance with corporate policies and/or commitments

Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

At the highest level, the Audit Committee of Eastman's Board of Directors has responsibility for Eastman's Enterprise Risk Management (ERM) process which includes management of all risks, including water-related risks. The Audit committee is chaired by a specific Director. The Eastman Board of Directors also has an Environmental, Safety, and Sustainability (ESS) Committee which has broad and dedicated oversight for ESG matters affecting the Company. Water related issues are a part of the Committee's oversight responsibility. The ESS Committee of the Eastman Board is chaired by a specific Director and includes every member of the Board. The ESS Committee routinely receives updates and presentations on water-related risks and issues. For example, the ESS Committee is updated at least annually on the HSE Audit program which includes water management. The Finance Committee of Eastman's Board of Directors reviews new capital projects and reviews water issues as part of that process. For example, in 2020, the Board approved the methanolysis project with consideration of water requirements. The Finance Committee and the full Board review and address water scarcity issues that are surfaced. The Finance Committee is chaired by a specific Director.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

Course certificate (relating to environmental issues), please specify :Diligent Climate Leadership Certificate

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

Course certificate (relating to environmental issues), please specify :Diligent Climate Leadership Certification

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

Course certificate (relating to environmental issues), please specify :Diligent Climate Leadership Certificate

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Forests	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from:

	Management-level responsibility for this environmental issue
	<input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Managing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- Managing annual budgets related to environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

The Chief Financial Officer (CFO) oversees the corporate budget and presents major capital expenditures, including those related to climate, to the Finance Committee of the Board of Directors. The CFO also oversees the Corporate Controller and Corporate Audit Services, which provide updates to the Audit Committee of the Board of Directors regularly on regulatory climate-related risks and opportunities such as climate-related disclosure regulations.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Other C-Suite Officer, please specify :Chief Commercial Officer

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

Eastman's sourcing strategy is approved at the Eastman C-Suite level for our forests related risk and opportunities.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

- Managing annual budgets related to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Annually

(4.3.1.6) Please explain

The CSO reports directly to the CEO and Chairman of the Board and is responsible for driving sustainability throughout the company including responsible use of water. Examples of reports pertaining to water given to the Board of Directors include regulatory updates, water resource management overview, updates on water-related issues, annual updates on our Global HSES Audit Program which includes compliance with water regulations and permits, and our Sustainability Report. The CSO is responsible for both Eastman's Technology and Sustainability organizations and is also the Executive Vice President, Manufacturing. As such, he is responsible for maintaining water supply and ensuring compliance with all regulations.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

Assessing future trends in environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Not reported to the board

(4.3.1.6) Please explain

Eastman's Chief Sustainability Officer has responsibility for Eastman's approach to biodiversity. The CSO leads Eastman's Sustainability Council, which oversees the Environmental Impact Sub-Council and its relevant working groups, including biodiversity. Eastman is currently assessing future trends related to biodiversity impacts, risks and opportunities. The involvement of Eastman's Board of Directors in biodiversity-related issues is currently in transition. The current Chair of Environmental Safety and Sustainability is well positioned to lead Board oversight of biodiversity-related issues as a result of ESG training associated with this role. The ESS Committee Chair has a high level of awareness of, an affinity, and relevant experience related to sustainability and ESG topics. Additionally, the previous and current Chairs of Environmental Safety and Sustainability Committee have completed ESG and Sustainability training programs, bringing ESG skills to the boardroom. Therefore, Eastman is confident that the ESS Committee Chair will take action to integrate biodiversity-related issues at the Board level if such issues begin to pose a material impact on the company.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Variable pay included in individual performance commitments with actual performance assessed in determination of annual cash pay-out. Target: decrease actual GHG emission by 17.1%-25.2% or better from 2017 baseline target. The compensation committee will determine the Modifier to be applied to the 2023-2025 Performance Share Award, which is assessed by the previously described GHG target and three other ESG targets related to circularity and I&D using the following guidelines: • Target or better performance in all 4 measures = +10% • Target or better performance in 3 of the 4 measures = +7.5% • Target or better performance in

2 of the 4 measures = +5% • Target or better performance in 1 of the 4 measures = +2.5% • If all measures are below targeted performance, then the award will be reduced by (-5.0%).

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Eastman does not currently have monetary incentives in place related to Forests issues but is considering incorporating them in the near future.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.3) Please explain

Zero Incident Mindset, which applies to environmental stewardship, is included in the Personal Performance Commitments of our CSO. Personal Performance Commitments are used to track individual performance and are a factor in compensation.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Corporate executive team

(4.5.1.2) Incentives

Select all that apply

- Shares

(4.5.1.3) Performance metrics

Targets

- Progress towards environmental targets
- Achievement of environmental targets

Emission reduction

- Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

Variable pay included in individual performance commitments with actual performance assessed in determination of annual cash pay-out. Target: decrease actual GHG emissions by 17.1%-25.2% or better from 2017 baseline target. The compensation committee will determine the Modifier to be applied to the 2023-2025 Performance Share Award, which is assessed by the previously described GHG target and three other ESG targets related to circularity and I&D.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The Performance Share Award incentivizes leadership to continue commitment and progress towards Eastman's climate targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Policies and commitments

- Other policies and commitments-related metrics, please specify : Responsible water management is included in Eastman's Zero Incident Mindset initiative

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- The incentives are not linked to an incentive plan, or equivalent (e.g. discretionary bonus in the reporting year)

(4.5.1.5) Further details of incentives

Eastman requires all employees to complete Zero Incident Mindset (ZIM) training, which is risk-based. ZIM is centered on complete focus on each activity at hand – viewing all incidents as preventable in all categories. We define “incident” as, “an unanticipated event that normally requires time or money to correct – often due to a departure from our core values, expected behaviors and principles.” Expectations for application mean that no deviation from normal operations is tolerated. An example is the adoption of the Operation Clean Sweep Program (OCS), a product stewardship program of ACC and the Plastics Industry Association focused on the implementation of good housekeeping and containment practices to achieve zero pellet, flake and powder loss. The ZIM initiative is included in the CMSE's Personal Performance Commitments and is considered during compensation review for variable compensation awards.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The incentives related to our ZIM initiative, which covers environmental topics, contributes to the achievement of our environmental commitment to water stewardship as described in our Water Policy. Our Water Policy states, “We leverage our world class technical expertise for Eastman practices related to water, including use, reduction and reuse. We will apply Eastman’s Zero-Incident Mindset to water stewardship”. By linking ZIM to management performance, leaders are held accountable for our environmental policy commitments.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

Climate change

(4.6.1.2) Level of coverage

Select from:

Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

Eastman's climate policy covers Eastman's organization-wide commitment to mitigating climate change. The policy is not intended to exclude any part of the organization.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to a circular economy strategy
- Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- Other climate-related commitment, please specify : Carbon neutrality by 2050

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with another global environmental treaty or policy goal, please specify : UN SDGs

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

climate-policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

The principles in our environmental stewardship policy are expectations and basic responsibilities for all employees and contractors, at all times and all locations.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

- Commitment to control/reduce/eliminate water pollution

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, and we do not plan to align in the next two years

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Principles of Environmental Stewardship.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

- Forests

(4.6.1.2) Level of coverage

Select from:

- Selected products only

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

Eastman has developed a comprehensive sustainable dissolving wood pulp sourcing policy for cellulose esters, applicable to all our suppliers and the dissolving wood pulp we source.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues

Forests-specific commitments

- Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) by target date, please specify : 1/1/2018
- Commitment to no-conversion of natural ecosystems by target date, please specify : 1/1/2018
- Commitment to no-deforestation by target date, please specify : 1/1/2018
- Other forests-related commitment, please specify : Prohibits the sourcing of dissolving wood pulp from controversial sources

Social commitments

- Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

Additional references/Descriptions

- Description of environmental requirements for procurement

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with another global environmental treaty or policy goal, please specify : PEFC and FSC

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Eastman-Naia-Wood-Pulp-Sourcing-New.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- UN Global Compact
- Forest Stewardship Council (FSC)
- International Sustainability & Carbon Certification (ISCC)
- Task Force on Climate-related Financial Disclosures (TCFD)
- Programme for the Endorsement of Forest Certification (PEFC)
- Other, please specify : **CanopyStyle**

(4.10.3) Describe your organization's role within each framework or initiative

Eastman uses ISCC PLUS to certify our mass balance systems for six manufacturing sites. Eastman is a member of the ISCC Association, has representation on the ISCC Association Board, and co-chairs the 'Circular Economy and Bioeconomy' technical stakeholder committee. Eastman signed as an official supporter of TCFD in 2018, has monitored the development and adoption of the TCFD framework recommendations, and uses them as a guide to assess climate-related risks and opportunities. Eastman is a proud participant of UN Global Compact, a strategic policy initiative that provides collaborative solutions to the most fundamental challenges facing both business and society. Participants agree to align their operations and strategies with 10 universally accepted principles of UNGC in the areas of human rights, labor, environment and anti-corruption. We commit to reporting our Communication on Progress (COP) as an integral component of our sustainability report, describing our efforts to implement the 10 principles. We support public accountability and transparency as demonstrated in the publication of our corporate sustainability report each year. All of Eastman's wood pulp suppliers conform to the standards of internationally recognized forestry certifications, including Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC). Eastman undergoes third-party due diligence audits, such as CanopyStyle audits, which evaluate both our internal practices and those of our supply chain.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

No, and we do not plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Eastman's chief sustainability officer chairs the company's Sustainability Council which is responsible for Eastman's overall climate change strategy. This council, which includes leadership responsible for government affairs among other areas of the company, reviewed and approved Eastman's public commitments and position on climate change. This ensures that Eastman's engagement activities are consistent with our overall climate change strategy.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Eastman is engaged on several circular economy-related proposals on both the federal and state levels in the United States as well as in Europe. Eastman believes we should reduce, re- use, and recycle and that, specifically, we can play a role in solving the waste plastic and climate change crises through our material-to-material recycling technologies.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

- Circular economy
- Recycling and recyclability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- Europe, Middle East and Africa (EMEA)
- North America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Exceptions exist where definitions of recycling may not include material-to-material molecular recycling technologies and mass balance accounting for recycled content.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Ad-hoc meetings
- Discussion in public forums

- Participation in working groups organized by policy makers
- Responding to consultations

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Relevance to achievement of environmental commitments: Eastman's environmental commitments are centered around mainstreaming circularity and mitigating climate change. How this informs Eastman's engagement: Eastman is connecting with other organizations, including policy makers and NGOs to ensure policies support innovation in the recycling space without creating more harm to the environment. Measures of success: Molecular recycling is included as a viable domestic recycling option, an accepted definition of mass balance is included in legislation and regulations, and an expanded infrastructure for domestic recycling through incentives, mandates and investment.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

- Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

Center for Climate & Energy Solutions (“C2ES”)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual’s position in the reporting year

Select from:

- Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

The Center for Climate & Energy Solutions or “C2ES” is the successor of the Pew Center on Global Climate Change. Eastman is a member of the C2ES Business Environmental Leadership Council (BELC). BELC includes the top companies in the power, manufacturing, transportation, high-tech, oil and gas, finance, and other sectors and is the largest U.S.-based group of companies devoted solely to addressing climate change. C2ES’s climate position is to advance strong policy and

ambitious action to: reduce greenhouse gas emissions; promote and accelerate the clean energy transition; strengthen adaptation and resilience to climate impacts; and facilitate the necessary financial investments to do so. It believes a range of solutions, including market-based approaches and other complementary policies will be critical to achieve each of these goals. Further, C2ES believes a sound climate strategy must reflect the urgent need for ambitious action. Solutions developed through inclusive stakeholder engagement, informed by the latest science focused on the long-term goals of the Paris Agreement, which are equitable and just, leaving no one behind, and which create good jobs, are essential to ensure a strong, sustainable domestic and global economy.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

35000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The funding supports Eastman's membership in C2ES's Business Environmental Leadership Council (BELC) and facilitates the organization's climate position. Its position is to advance strong policy and ambitious action to reduce greenhouse gas emissions; promote and accelerate the clean energy transition; strengthen adaptation and resilience to climate impacts; and facilitate the necessary financial investments to do so. It believes a range of solutions, including market-based approaches and other complementary policies will be critical to achieve each of these goals.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

- Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

- In voluntary communications

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Forests
- Water
- Biodiversity

(4.12.1.4) Status of the publication

Select from:

- Underway - previous year attached

(4.12.1.5) Content elements

Select all that apply

- Governance
- Risks & Opportunities
- Strategy
- Emission targets

(4.12.1.6) Page/section reference

1-105

(4.12.1.7) Attach the relevant publication

eastman-sustainability-report-2023 (1).pdf
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Not defined

Forests

(5.1.1) Use of scenario analysis

Select from:

No, and we do not plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

Eastman understands that scenario analysis can provide valuable insights on potential risks and opportunities related to environmental issues. Our scenario analysis currently focuses on climate, and other areas of consideration, such as forests, may be incorporated in the future.

Water

(5.1.1) Use of scenario analysis

Select from:

- No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

- Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

Eastman understands that scenario analysis can provide valuable insights on potential risks and opportunities related to environmental issues. Our scenario analysis currently focuses on climate, and other areas of consideration, such as water, may be incorporated in the future.

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

- Level of action (from local to global)

Relevant technology and science

- Other relevant technology and science driving forces, please specify :Availability and uptake of decarbonization technologies

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

IEA NZE 2050: Parameters: Measurable factors built into the scenario that may have a material impact on our business performance that we have included are the worldwide steam coal, crude oil price, CO2 prices for advanced and emerging economies, regional natural gas prices and annual energy investment in end-use for both electrification and efficiency. Assumptions: The assumptions made in use of the Net Zero Emissions (NZE) scenario include relevant milestones of anticipated policy results achieved affecting the electricity and heat, industry, buildings, transport and other sectors across the period 2030 to 2050 given that we have customers that represent each of them and it is therefore relevant to our strategic plan. Moreover, we have assumed a falling oil price globally over the period from 2020 to 2050, increasing carbon prices in both advanced and emerging economies with reductions in natural gas prices in the European Union and China. Analytical choices: The time horizon extends to 2050 for which the International Energy Agency's (IEA) World Energy Outlook (WEO) 2021 were most heavily referenced in preparation of our analysis. Our analysis using this scenario was primarily qualitative with some estimated quantifications.

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on an assessment of the driving forces of climate change, with an aim to include scenarios that consider a variety of regulatory environments, degrees of technology availability and adoption, as well as a range of temperature rise from limiting below 1.5 to over 2.5 °C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA SDS

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.6°C - 1.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

- Level of action (from local to global)

Relevant technology and science

- Other relevant technology and science driving forces, please specify :Availability and uptake of decarbonization technologies

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

IEA SDS: Parameters: Measurable factors built into the scenario that may have a material impact on our business performance that we have included are the worldwide crude oil price, CO2 prices for advanced and emerging economies, regional natural gas prices and annual energy investment in end-use for both electrification and efficiency. Assumptions: The assumptions made in use of the Sustainable Development Scenario (SDS) scenario include relevant milestones of anticipated policy results achieved affecting the electricity and heat, industry, buildings, transport and other sectors across the period 2030 to 2050 given that we have customers that represent each of them and it is therefore relevant to our strategic plan. Moreover, we have assumed a falling oil price globally over the period from 2020 to 2050, increasing carbon prices in both advanced and emerging economies with reductions in natural gas prices in the European Union and China. Analytical choices: The time horizon extends to 2050 for which the IEA's WEO 2021 were most heavily referenced in preparation of our analysis. Our analysis using this scenario was primarily qualitative with some estimated quantifications

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on an assessment of the driving forces of climate change, with an aim to include scenarios that consider a variety of regulatory environments, degrees of technology availability and adoption, as well as a range of temperature rise from limiting below 1.5 to over 2.5 °C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA APS

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.0°C - 2.4°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

- Level of action (from local to global)

Relevant technology and science

- Other relevant technology and science driving forces, please specify :Availability and uptake of decarbonization technologies

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

IEA APS: Parameters: Measurable factors built into the scenario that may have a material impact on our business performance that we have included are the worldwide crude oil price, CO2 prices for advanced economies with net zero pledges and China, regional natural gas prices and annual energy investment in end-use for both electrification and efficiency. Assumptions: The assumptions made in use of the APS scenario include relevant policy results achieved affecting the power, industry, buildings, transport sectors and those that cut across sectors given that we have customers that represent each of them and it is therefore relevant to our strategic plan. Moreover, we have assumed a rising oil price globally over the period from 2020 to 2050, increasing carbon prices in both advanced economies with net zero pledges and China, with increases in natural gas prices in the European Union and China. Analytical choices: The time horizon extends to 2050 for which the IEA's WEO 2021 and World Energy Model 2020/2021 were most heavily referenced in preparation of our analysis. Our analysis using this scenario was primarily qualitative with some estimated quantifications.

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on an assessment of the driving forces of climate change, with an aim to include scenarios that consider a variety of regulatory environments, degrees of technology availability and adoption, as well as a range of temperature rise from limiting below 1.5 to over 2.5 °C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

- Level of action (from local to global)

Relevant technology and science

- Other relevant technology and science driving forces, please specify :Availability and uptake of decarbonization technologies

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

IEA STEPS (previously IEA NPS): Parameters: Measurable factors built into the scenario that may have a material impact on our business performance that we have included are the worldwide crude oil price, CO2 prices for EU countries and China, regional natural gas prices and annual energy investment in end-use for both electrification and efficiency. Assumptions: The assumptions made in use of the Stated Policies Scenario (STEPS) scenario include relevant policies and targets affecting the power, industry, buildings, transport sectors and those that cut across sectors given that we have customers that represent each of them and it is therefore relevant to our strategic plan. Moreover, we have assumed a rising oil price globally over the period from 2020 to 2050, slight increases in carbon prices in both EU countries and China, with increases in natural gas prices in the USA, EU countries and China. Analytical choices: The time horizon extends to 2050 for which the IEA's WEO 2021 and World Energy Model 2020/2021 were most heavily referenced in preparation of our analysis. Our analysis using this scenario was primarily qualitative with some estimated quantifications.

(5.1.1.11) Rationale for choice of scenario

*Scenarios were selected based on an assessment of the driving forces of climate change, with an aim to include scenarios that consider a variety of regulatory environments, degrees of technology availability and adoption, as well as a range of temperature rise from limiting below 1.5 to over 2.5 °C.
[Add row]*

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Company-specific summary of the results of the scenario analysis: Regarding the scenario analysis process, we first analyzed impacts across a variety of business elements, including productivity, business interruption, our portfolio, markets, revenues, costs and assets. Using an understanding of the impact analysis and results of the corporate climate-related risk and opportunity assessment, we evaluated concentrations of risks and opportunities under each scenario and specifically how our strategy is prepared and where there may be room for opportunities. Lastly, we evaluated specific strategic considerations to incorporate over time and relevant signposts by scenario. Resulting from the scenario analysis, Eastman identified the following areas of our strategy that may have more concentrated impact areas: new and emerging markets; low carbon technologies aligned with decarbonization transition; and employee health and well-being. Specifically, regarding access to existing and new markets, under all the scenarios, we anticipated an increased demand for and revenues from reliable decarbonizing products, though more heavily anticipated under those more ambitious low-carbon scenarios such as NZE and SDS. Customers will require more advanced materials that embed new carbon features, allow for integration of new and emerging low-carbon technologies, and support accelerated transitions in economies undergoing high rates of development.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

- No, but we are developing a climate transition plan within the next two years

(5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

- Other, please specify :In process of identifying transition pathways

(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

While Eastman does not currently have a transition plan aligned with a 1.5C world, Eastman is considering its transition pathways as we aim to reduce absolute scope 1 and 2 emissions by one-third by 2030 and achieve carbon neutrality by 2050. We have conducted a climate scenario analysis and are awaiting SBTi's finalized chemicals sector guidance. Eastman continues to support the development of this guidance through participation in SBTi's Expert Advisory Group and the final guidance will be considered as we evaluate our pathway to 2050. Further, Eastman is actively learning more about its Scope 3 emissions footprint to inform future strategy and how to reduce it alongside internal working team efforts to determine the feasibility of a number of emerging energy technologies.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Eastman leverages a unique platform of solutions to mitigate and address the challenges of plastic waste in the environment with molecular recycling, carbon renewal, and polyester renewal technologies. Eastman's scale and integration provides a unique opportunity to accelerate the use of these advanced circular recycling technologies and make a meaningful positive impact on the environment. The Company's products and services strategies are influenced by short (0-3 years), medium (3-10 years), and long (10-30 years) time horizons when considering climate-related impacts. ***Substantial strategic decision: Tritan Renew from Eastman is powered by this new recycling technology that transforms plastic waste into basic building blocks that are then used to make durable, high performance, food-safe materials. This process offsets the use of fossil fuels and lowers greenhouse gas emissions. Another such product is Eastman Naia Renew for Textiles and Aventa Renew compostable materials. Climate-related risks and opportunities such as natural resource efficiency and greenhouse gas reduction have driven several product development efforts. ---For example: • Eastman BioExtend 30 and BioExtend 30 HP antioxidant solutions were developed and are marketed to extend the shelf life of biodiesel and slow down the oxidation process. • Saflex PVB interlayers, an advanced interlayer technology for laminated glass that brings safety, security, acoustic, UV screening and reduction in summer solar heat gain to automotive and architectural glazing. Saflex Solar Connect, introduced in 2020, provides exceptional solar heat rejection and sound dampening, which combine to make it particularly useful in electric vehicles where weight reduction from thinner glazing and reduced load on HVAC systems can have a direct impact on energy usage and vehicle range. • Eastman Tetrashield protective resin systems enable higher-solid coatings while maintaining excellent application parameters. This allows for more efficient film build, faster film drying, and ultimately a more efficient coating process.*

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Eastman develops and executes seasonal energy sourcing strategies to mitigate the impacts of climate change and ensure a diverse supplier network for its critical raw materials. Since 2015, Eastman has participated in Together for Sustainability (TfS), which develops and implements a global supplier engagement program to assess, audit and improve sustainability practices including those related to climate, water and forests within the supply chain of the chemical industry. *** Substantial strategic decision: We continue to expand our systemic approach to assessing our suppliers, initially focusing on areas of highest direct spend (excluding energy, internal, supply, toll conversions and exchanges etc.) then expanding to the very fragmented 'tail' of smaller spend to establish a baseline. The intent is to engage with lower scoring suppliers to help drive improvements. Our engagement using Ecovadis currently covers almost 60% of our direct raw material suppliers. Eastman*

has also implemented a goal of ensuring that all of our wood pulp suppliers complete Ecovadis assessment every three years. In 2023, our wood pulp suppliers maintained their Ecovadis assessments or actively pursued renewing them, achieving Gold and Silver rankings, as well as earning Committed badges. Eastman has achieved FSC and PEFC Chain of Custody certification, ensuring the traceability of the wood-based raw materials used in Naia through the supply chain back to the forest.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Climate-related risks and opportunities have driven the Company's mitigation activities through investment in R&D in circular economy technologies which have a lower GHG emissions footprint and provide a solution to plastic waste's impact on the environment. Climate-related risks and opportunities and their influence on investment in R&D is factored into all three-time horizons: short (0-3 years), medium (3-10 years), and long (10-30 years). ***Substantial strategic decision: Eastman's methanolysis process, which uses plastic waste as the main feedstock, will not only reduce our use of fossil feed-stocks, but also reduce greenhouse gas emissions. Eastman is demonstrating our commitment in material solutions that are better for people and our planet with progress on one of the world's largest polyester renewal recycling facility in Kingsport, Tennessee, and the announcement of plans for two additional molecular recycling plants — one in France and another in the U.S. These three plants will represent an Eastman investment of over \$2.25 billion to bring circularity into the mainstream. This investment will support Eastman's commitment to addressing the global waste crisis and to mitigating challenges created by climate change, while also creating value for our stakeholders, including benefits to the local economies such as jobs. ***As a second example Eastman has a portfolio of projects focused on investigating technologies best positioned to decarbonize the key sources of GHG emissions, including process heat, a key component of Eastman meeting its 2050 goal of Scope 1 + 2 carbon neutrality.***As a third example, Eastman engages with the Department of Energy (DOE), National Labs, and other industrial partners through the DOE Climate Challenge to learn strategies for decarbonization.*

Operations

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Climate-related risks and opportunities for the Company's operations have influenced our strategy and mitigation activities. ***Substantial strategic decision: Eastman invested in GHG reduction such as the conversion of boilers in 2015 and 2018 from coal to natural gas combustion - a cleaner energy alternative. Eastman also continues to operate combined heat and power (CHP) assets, an extremely efficient way to produce steam and electricity, and pursue continued improvements in energy efficiency.*

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Capital expenditures

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Case study: Carbon pricing mechanisms are an identified climate-related risk that have affected our financial planning around capital expenditures. To respond to this risk, Eastman's Finance group, in collaboration with the Company's Public Policy & ESG team and Worldwide Engineering & Construction (WWE&C) team, implemented an internal carbon price (ICP) to illustrate the impact a future carbon pricing may have on capital projects if the United States adopts such a mechanism. Capital projects are typically assessed over a 7 to 12-year term with an option to consider as far out as a 25-year horizon. An example is the analysis and approval of a world-scale plastic-to-plastic molecular recycling plant, for which the ICP was factored into the project's financial analysis. The Company tracks and monitors prices on carbon for a number of countries around the world where its manufacturing facilities could be impacted, which is aimed to enhance Eastman's resiliency.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

Yes

(5.5.2) Comment

Sustainability is a fundamental pillar underpinning Eastman's innovation strategy and, in addition to addressing materials of concern. We are investing in research and development of low-carbon products across our portfolio to mitigate climate change and mainstream circularity.

[Fixed row]

(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

Row 1

(5.5.3.1) Technology area

Select from:

Radical process redesign

(5.5.3.2) Stage of development in the reporting year

Select from:

Large scale commercial deployment

(5.5.3.3) Average % of total R&D investment over the last 3 years

25

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

30

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Our research and development on circular solutions, including polyester renewal technology, carbon renewal technology and compostable materials, emit less greenhouse gas emissions than a fossil route and support our efforts to mitigate climate change through break-through technologies. Our Renew product lines across our Plastics and Textiles businesses, such as Tritan Renew and Naia Renew, enable low-carbon solutions across many applications, including apparel, and hydration. We expect R&D investment in circular solutions to grow over the coming years.

Row 2

(5.5.3.1) Technology area

Select from:

Product redesign

(5.5.3.2) Stage of development in the reporting year

Select from:

Full/commercial-scale demonstration

(5.5.3.3) Average % of total R&D investment over the last 3 years

20

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

20

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Research and development across our Interlayers, Performance Films, Coatings and Care businesses is enabling low carbon solutions, including electric vehicles, downstream energy efficiency through solar performance properties of glass that reduce demand for air-conditioning in homes, commercial spaces and automobiles and biodegradable solutions for the personal care industry. Additional business efforts are directed to the reduction of waste, such as the continued work focused on recovery of products from post-industrial rework streams for Interlayers products, which contribute to our commitments related to circularity and climate change.

Row 3

(5.5.3.1) Technology area

Select from:

Other, please specify :Multiple decarbonization technologies including CCUS and renewables

(5.5.3.2) Stage of development in the reporting year

Select from:

Applied research and development

(5.5.3.3) Average % of total R&D investment over the last 3 years

1

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

5

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Our research and development on decarbonization technologies, including clean hydrogen, carbon capture, utilization/storage and renewables, will directly enable us to lower our Greenhouse Gas Emissions. We expect R&D investment in decarbonization technologies to grow substantially over the coming years.

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-8

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

-14

(5.9.3) Water-related OPEX (+/- % change)

0

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

(5.9.5) Please explain

Several projects that began in 2022 were completed in 2023. However, the majority of the spend for those projects occurred during 2022. Thus, the 2023 spend to complete those projects was less resulting in a decrease for 2023. Current forecasts show a small decrease in spend for 2025 but some projects have not been fully scoped and estimated. Margin of error makes the decrease negligible. 2023 CAPEX for water-related efforts included water line improvements, water system upgrades, reverse osmosis systems, and equipment replacements.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon <input checked="" type="checkbox"/> Water

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- Drive low-carbon investment
- Navigate regulations
- Stress test investments
- Other, please specify :Change Internal Behavior, Stakeholder expectations

(5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment to international standards
- Alignment to scientific guidance
- Price with substantive impact on business decisions

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Eastman's internal carbon price is based on the "Net Zero Emissions by 2050" scenario of the "World Energy Outlook 2021," published by the International Energy Agency.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

Eastman's internal carbon price (ICP) is a time-based series. Between the present date and 2030, the ICP is set at the "Net Zero Emissions by 2050" scenario value of \$130 USD per tonne CO2 equivalent. Between 2031 and 2040, the ICP will increase linearly on a trajectory to the 2040 scenario value of \$205 USD per tonne CO2 equivalent. This increase will be \$7.50 USD per tonne per year, or 5.8% of the initial value of \$130 USD per tonne. The value from 2040 onward is fixed at the same final value of \$205 USD per tonne CO2 equivalent.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

130

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

205

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

Capital expenditure

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

Yes, for some decision-making processes, please specify: Eastman applies its internal carbon price to capital investment decisions above \$1 million USD for growth projects or \$5 million USD for business support projects.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

0

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Eastman uses its ICP for financial analysis on business and investment decisions. Large capital projects are evaluated for GHG emissions by Eastman's Worldwide Engineering & Construction (WWE&C) group and Global Sustainability & Decarbonization organizations. Eastman's Investment Decision Model incorporates the ICP to stress test capital decisions to encourage investments in low-carbon technologies and product solutions, change internal behavior as well as prepare for emerging regulation and/or more stringent carbon pricing regulations.

[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

Implicit price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

Conduct cost-benefit analysis

Stress test investments

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

- Costs of disposing water
- Costs of treating water
- Costs of transporting water
- Existing water tariffs

(5.10.2.5) Calculation methodology and assumptions made in determining the price

Project financials are based on internally developed pricing for all utilities. This pricing was developed using a model that estimates the total cost of water, including treatment and delivery. In addition, this model estimates how every other utility impacts water use and incorporates the impact of total water cost in the internal pricing of all other utilities. This methodology ensures that project evaluations capture the total upstream impact on water use and costs.

(5.10.2.6) Stages of the value chain covered

Select all that apply

- Direct operations

(5.10.2.7) Pricing approach used – spatial variance

Select from:

- Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

The price of water varies internally at sites with more than one type of water (e.g. raw water, demineralized water, potable water, etc.) and more than one type of discharge (e.g. industrial wastewater treatment, sanitary wastewater treatment, etc.). The price of water varies between sites due to local costs for energy, raw materials used for water treatment, potable water, sanitary wastewater treatment, etc.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

The price of water is expected to increase over time due to increasing costs for energy, raw materials used for water treatment, water supplied by third parties, wastewater treated by third parties, etc. The price of water will also increase as recycled/reused water use increases.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0.01

(5.10.2.12) Maximum actual price used (currency per cubic meter)

8.77

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

- Capital expenditure
- Operations

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for some decision-making processes, please specify: The internal price is mandatory within business decision-making processes involving capital expenditures and our direct operations where water use and costs are relevant.

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The cost of water used in the pricing approach is monitored and updated at least annually, but more frequently if needed, due to significant increases in energy or other costs. Our objective is to evaluate project returns effectively, which includes maintaining an accurate cost of water.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Forests

Water

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Smallholders are not applicable to Eastman because Eastman is further down in the supply chain. Eastman purchases wood pulp from suppliers who work with smallholders.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Forests

Water

Plastics

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Forests

Water

Plastics

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Dependence on water

Impact on water availability

Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We assess sustainability performance for our priority suppliers through EcoVadis. This includes questions related to water dependency and energy consumption, for example. Our suppliers are expected to achieve an overall Ecovadis score of 45 or higher. Suppliers that do not achieve this score are considered for on-site third-party audits through Together for Sustainability (TfS).

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

Unknown

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

All of Eastman's pulp suppliers are required to adhere to the Eastman Cellulose Esters Sustainable Dissolving Wood Pulp Sourcing Policy. In addition, we have Supplier agreements that record the commitment of our Suppliers to not source from Ancient and Endangered Forests. This promotes sustainable forest management practices and aligns with our commitment to conduct business in accordance with legal and ethical standards.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- Unknown

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Dependence on water
- Impact on water availability
- Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We assess sustainability performance for our suppliers through EcoVadis. This includes questions related to water dependency and energy consumption, for example. Our suppliers are expected to achieve an overall Ecovadis score of 45 or higher. Suppliers that do not achieve this score are considered for on-site third-party audits through Together for Sustainability (TfS).

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- Unknown

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Material sourcing
- Procurement spend
- Business risk mitigation
- Strategic status of suppliers
- Supplier performance improvement
- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

We assess sustainability performance for our priority suppliers through EcoVadis. This includes questions related to water dependency and energy consumption, for example. Our suppliers are expected to achieve an overall Ecovadis score of 45 or higher. Suppliers that do not achieve this score are considered for on-site third-party audits through Together for Sustainability (TfS).

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests
- Material sourcing
- Strategic status of suppliers

(5.11.2.4) Please explain

Eastman prioritizes engagement with strategic suppliers, partnering with them to advocate for responsible forest management and participate in restoration projects. By utilizing tools like Canopy's ForestMapper, we can identify areas marked Ancient or Endangered Forests and locate potential overlaps that would require more attention. This enables us to focus on suppliers who demonstrate adherence to sustainable forest management practices. Additionally, our suppliers undergo annual Supplier Assessments and Eastman requires them to complete an Ecovadis assessment every three years. We would prioritize those suppliers which performance was below acceptable and proactively engage with them to understand their improvement plans and support their efforts to enhance their sustainability practices.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Material sourcing
- Procurement spend
- Business risk mitigation
- Strategic status of suppliers
- Supplier performance improvement
- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

We assess sustainability performance for our priority suppliers through EcoVadis. This includes questions related to water dependency and energy consumption, for example. Our suppliers are expected to achieve an overall Ecovadis score of 45 or higher. Suppliers that do not achieve this score are considered for on-site third-party audits through Together for Sustainability (TfS).

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Eastman suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must be committed to reducing their environmental impact by: (a) obtaining and complying with all required environmental permits, licenses, information registrations, and restrictions; (b) ensuring safe handling, movement, storage, recycling, reuse, and management of waste, air emissions, and wastewater discharges; and (c) preventing and mitigating accidental spills and releases to the environment. Providers should endeavor to reduce or eliminate waste of all types, including water and energy." Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Ecovadis provides sustainability ratings for 6 categories based on 21 sustainability criteria including environmental impact from operations. Eastman also engages suppliers through TfS onsite audits.

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

All of our wood pulp suppliers are required to be FSC or PEFC certified. Our sourcing contracts mandate adherence to sustainable forestry practices. We have signed Supplier Agreements recording the commitment of our Suppliers to not source from Ancient and Endangered Forest to promote sustainable forest management practices and that align with our commitment to conduct business in accordance with legal and ethical standards. In addition, we proactively engage with Canopy and undergo due diligence audits conducted by SCS to ensure Eastman, and its suppliers continue to adopt best in class sustainability standards.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Eastman suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must be committed to reducing their environmental impact by: (a) obtaining and complying with all required environmental permits, licenses, information registrations, and restrictions; (b) ensuring safe handling, movement, storage, recycling, reuse, and management of waste, air emissions, and wastewater discharges; and (c) preventing and mitigating accidental spills and releases to the environment. Providers should endeavor to reduce or eliminate waste of all types, including water and energy." Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Ecovadis provides

sustainability ratings for 6 categories based on 21 sustainability criteria including environmental impact from operations. Eastman also engages suppliers through TFS onsite audit.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Grievance mechanism/ Whistleblowing hotline
- On-site third-party audit
- Supplier scorecard or rating
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

Unknown

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

All suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must be committed to reducing their environmental impact by: (a) obtaining and complying with all required environmental permits, licenses, information registrations, and restrictions; (b) ensuring safe handling, movement, storage, recycling, reuse, and management of waste, air emissions, and wastewater discharges; and (c) preventing and mitigating accidental spills and releases to the environment. Providers should endeavor to reduce or eliminate waste of all types, including water and energy." Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Due to the nature of our industry, we assume all of our suppliers have an environmental footprint. Ecovadis provides sustainability ratings for 6 categories based on 21 sustainability criteria including environmental impact from operations. Eastman also engages suppliers through TfS onsite audits when additional understanding is needed

Forests

(5.11.6.1) Environmental requirement

Select from:

- No deforestation or conversion of other natural ecosystems

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- On-site third-party audit
- Supplier self-assessment
- Geospatial monitoring tool
- Supplier scorecard or rating
- Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance
- Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

We have not yet encountered any issues requiring the suspension or exclusion of any suppliers but maintain this ability in our supply agreements. Our dissolving wood pulp suppliers who are not in compliance are expected to implement corrective actions or face the prospect of not being considered by Eastman for future business. If a supplier was found to be not in compliance, Eastman would engage that supplier to try to help them improve their performance; however, if no improvement was made, Eastman might consider not doing business with that supplier in the future. To assess supplier performance and compliance with no deforestation policies, we hold quarterly meetings to review supplier conformance with requirements, perform annual global sourcing and procurement supplier assessments, and require suppliers to take an Ecovadis assessments every 3 years as part of the Together for Sustainability (TfS) initiative.

Water

(5.11.6.1) Environmental requirement

Select from:

- Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Grievance mechanism/ Whistleblowing hotline
- On-site third-party audit
- Supplier scorecard or rating
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

Unknown

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

All suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must be committed to reducing their environmental impact by: (a) obtaining and complying with all required environmental permits, licenses, information registrations, and restrictions; (b) ensuring safe handling, movement, storage, recycling, reuse, and management of waste, air emissions, and wastewater discharges; and (c) preventing and mitigating accidental spills and releases to the environment. Providers should endeavor to reduce or eliminate waste of all types, including water and energy." Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Due to the nature of our industry, we assume all of our suppliers have an environmental footprint. Ecovadis provides sustainability ratings for 6 categories based on 21 sustainability criteria including environmental impact from operations. Eastman also engages suppliers through TfS onsite audits when additional understanding is needed.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- Upstream value chain transparency and human rights

(5.11.7.3) Type and details of engagement

Information collection

- Other information collection activity, please specify: EcoVadis and TfS Audits

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

All suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must uphold the human rights of workers and treat them with dignity and respect, including: (a) permitting freedom of association and recognizing the right to collective bargain, consistent with local laws; (b) eliminating discrimination in hiring, employment, and compensation based on race, color, age, gender or gender identity, sexual orientation, ethnicity, disability, religion, political affiliation, union membership, national origin, or marital status; and (c) creating a workplace free of harassment or any other form of abuse, including sexual harassment or abuse. • Prevention of Involuntary or Underage Labor Providers shall not engage in human trafficking or slavery or use any form of child labor or other forced, bonded, indentured or prison labor" Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Ecovadis provides sustainability ratings for 6 categories based on 21 sustainability criteria including labor and human rights. Eastman also engages suppliers through TfS onsite audits when additional understanding is needed.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement: Human Rights and Labor Laws

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Unknown

Forests

(5.11.7.1) Commodity

Select from:

- Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

- No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Financial incentives

- Provide financial incentives for certified products

Innovation and collaboration

- Encourage collaborative work in landscapes or jurisdictions

(5.11.7.4) Upstream value chain coverage

Select all that apply

Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

100%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

All suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must uphold the human rights of workers and treat them with dignity and respect, including: (a) permitting freedom of association and recognizing the right to collective bargain, consistent with local laws; (b) eliminating discrimination in hiring, employment, and compensation based on race, color, age, gender or gender identity, sexual orientation, ethnicity, disability, religion, political affiliation, union membership, national origin, or marital status; and (c) creating a workplace free of harassment or any other form of abuse, including sexual harassment or abuse. • Prevention of Involuntary or Underage Labor Providers shall not engage in human trafficking or slavery or use any form of child labor or other forced, bonded, indentured or prison labor" Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Ecovadis provides sustainability ratings for 6 categories based on 21 sustainability criteria including labor and human rights. Eastman also engages suppliers through TfS onsite audits when additional understanding is needed.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement: No-deforestation and no-conversion requirements

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Unknown

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

- Upstream value chain transparency and human rights

(5.11.7.3) Type and details of engagement

Information collection

- Other information collection activity, please specify: EcoVadis and TFS Audits

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

All suppliers are required to comply with Eastman's Third Party Code of Conduct which states "Providers must uphold the human rights of workers and treat them with dignity and respect, including: (a) permitting freedom of association and recognizing the right to collective bargain, consistent with local laws; (b) eliminating discrimination in hiring, employment, and compensation based on race, color, age, gender or gender identity, sexual orientation, ethnicity, disability, religion, political affiliation, union membership, national origin, or marital status; and (c) creating a workplace free of harassment or any other form of abuse, including sexual

harassment or abuse. • Prevention of Involuntary or Underage Labor Providers shall not engage in human trafficking or slavery or use any form of child labor or other forced, bonded, indentured or prison labor” Eastman is a member of Together for Sustainability (TfS) to build sustainable chemical supply chains. Through TfS, Eastman engages our direct suppliers via Ecovadis assessments. Ecovadis provides sustainability ratings for 6 categories based on 21 sustainability criteria including labor and human rights. Eastman also engages suppliers through TfS onsite audits when additional understanding is needed.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement: Human Rights and Labor Laws

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

Share information about your products and relevant certification schemes

Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCOPE OF ENGAGEMENT Customer relationships are key to our focus on improving the sustainability profile of our product portfolio through innovation. By applying our climate expertise, including product LCAs, in our engagements with customers, we have developed a deep understanding of how our materials perform in our customers' products and across the value chain. To increase transparency on the carbon footprint of our products for our customers, we have conducted LCAs for approximately 80% of our product portfolio. We share our LCA information in our business discussions with customers directly, in response to customer requests, and on our website. For some certifications, we will educate our customers on how to obtain those certifications themselves. Outside of certification, we do a great deal of proactive knowledge sharing with industry via education sessions to our strategic customers value chain partners and brand owners or presentations to broader audiences. *RATIONALE FOR COVERAGE/SIZE OF ENGAGEMENT.* We consider our coverage to be 100% as we consider LCAs and other sustainability certifications to be relevant to our entire customer base as demand continues to increase for sustainable product offerings.

(5.11.9.6) Effect of engagement and measures of success

IMPACT OF ENGAGEMENT. Our product LCAs and sharing of results positions Eastman as a company committed to managing and reducing emissions and allows us to engage and create shared alignment with customers who value this commitment. Additionally, we have a team dedicated to educating customers of ISCC PLUS certified products on how to obtain ISCC PLUS certification themselves which expedites the entire value chain's ability to maintain certification. We use ISCC PLUS to certify our mass balance allocation of recycled content from our molecular recycling technologies, and recycled content from these technologies results in an improved GWP values compared to the same products without allocated recycled content. *MEASURES OF SUCCESS* In addition to LCAs for the majority of our product portfolio, Eastman has committed to aligning 100% of growth R&D spend with sustainable macro trends by 2030. We measure success of our products aligned with our new business revenue from innovation, which is aligned with sustainable macro trends such as climate mitigation. We also measure success by the number of customers who have received ISCC Plus certifications with our support. *THRESHOLD FOR SUCCESS:* 1) New business revenue from innovation, and in 2023, we closed ~ \$500 million of new business revenue from innovation. 2) Increasing the number of customers with ISCC PLUS certifications YOY. Over 100 customers have received ISCC PLUS certifications with our support over the past few years.

Forests

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCOPE OF ENGAGEMENT We are committed to building a better world — A Better Circle — and we can't do it alone. Eastman seeks collaboration and insight from stakeholders along our entire value chain to help us develop innovative solutions and drive positive change. We take care in understanding the needs and expectations of the value chain. By actively engaging downstream, we understand the sustainability drivers most important to our customers and provide sustainable innovations to help them achieve their goals. In the case of our Naia brand, Eastman incorporated feedback from customers into the creation of brand-specific sustainability goals. RATIONALE FOR COVERAGE/SIZE OF ENGAGEMENT. We consider our coverage to be 100% as we consider LCAs and other forests-related sustainability certifications to be relevant to nearly our entire customer base as demand continues to increase for sustainable product offerings.

(5.11.9.6) Effect of engagement and measures of success

Eastman measures success in its engagement with Naia customers by monitoring progress against our brand-specific sustainability goals, as well as business growth.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We have conducted LCAs on approximately 80% of our products. We share these results with customers upon request and use those requests as an opportunity to engage with them in a deeper dialogue regarding our commitment to reducing our collective water footprint. All partners, including customers, are able to visit our external website to review Eastman's Sustainability Report, EcoVadis Scores GRI Report and CDP submissions to learn about our efforts and progress on water.

(5.11.9.6) Effect of engagement and measures of success

All of these efforts allow us to develop deeper engagement and shared alignment with customers who place value on sustainability and water-related commitments. Since these efforts are becoming more critical to obtaining business with many of our customers, our primary measure of success is maintaining and growing market share with those customers. Partially as a result of customer engagements, Eastman has committed to aligning 100% of growth R&D spends with sustainable macro trends by 2030.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

RATIONALE FOR ENGAGEMENT: Eastman believes it is important for its investors to have access to environmental performance information to provide a holistic view of the company's commitment to operate responsibly through environmental stewardship. RATIONALE FOR COVERAGE/SCOPE OF ENGAGEMENT. We consider the scope of engagement to be 100%, as environmental performance information is publicly available and accessible to investors on our Investor Relations webpage. When there are specific inquiries, Eastman engages directly with investors on climate-related topics.

(5.11.9.6) Effect of engagement and measures of success

The effectiveness of our engagement with investors on environmental issues through information sharing is measured by informal feedback regarding the usefulness of the information provided, as well as through ESG ratings which rely on the performance information Eastman shares publicly to provide insights to investors.

Water

(5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

RATIONALE FOR ENGAGEMENT: Eastman believes it is important for its investors to have access to environmental performance information to provide a holistic view of the company's commitment to operating responsibly through environmental stewardship. SCOPE OF ENGAGEMENT. We consider the scope of engagement to be 100%, as environmental performance information is publicly available and accessible to investors on our Investor Relations webpage.

(5.11.9.6) Effect of engagement and measures of success

The effectiveness of our engagement with investors on environmental issues through information sharing is measured by informal feedback regarding the usefulness of the information provided, as well as through ESG ratings which rely on the performance information Eastman shares publicly to provide insights to investors.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	Select from: <input checked="" type="checkbox"/> Financial control	Same approach as used in our financial accounting.
Forests	Select from: <input checked="" type="checkbox"/> Financial control	Same approach as used in our financial accounting.
Water	Select from: <input checked="" type="checkbox"/> Financial control	Same approach as used in our financial accounting.
Plastics	Select from: <input checked="" type="checkbox"/> Financial control	Same approach as used in our financial accounting.
Biodiversity	Select from: <input checked="" type="checkbox"/> Financial control	Same approach as used in our financial accounting.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply

Yes, an acquisition

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Ai-Red Technology (Dalian) Co., Ltd.

(7.1.1.3) Details of structural change(s), including completion dates

Eastman completed the acquisition of Ai-Red Technology (Dalian) Co., Ltd., a manufacturer and supplier of paint protection and window film for the auto market in the Asia Pacific region on February 2, 2023.

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	<i>Select all that apply</i> <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

Scope 1

Scope 2, location-based

Scope 2, market-based

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Base year emissions will be recalculated for acquisitions or divestitures or significant errors if there is a positive or negative change of five percent or greater. A base year recalculation where changes represent less than 5% of base year emissions may also be carried out at Eastman’s discretion.

(7.1.3.4) Past years’ recalculation

Select from:

No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Eastman reports a location-based and market-based Scope 2 emissions. Scope 2 emissions are provided by the locations using "EPA eGrid SubRegion" emissions factors for US sites and "2023 Carbon Footprint Country-Specific Electricity GRID Greenhouse Gas Emission Factors release 11 – July 2023" for all other sites except as noted for fuel produced on-site. GOs and RECs applicable to the 2023 reporting year have been both contracted and retired as of the date of this management assertion. Emission factors were applied based on the GHG Protocol hierarchy and availability of data including the factors below listed from highest to lowest precision: - Electricity contract — GOs, Green Tariffs and RECs considered 0 g CO₂e/MWh. - Utility-specific market-based fuel mix-(proportionate amounts of fuels driving electricity consumption) for the most recent reporting year comes from the Specific Electricity GRID Greenhouse Gas Emission Residual Mix Factors,

release 11 – June 2023 - Other grid-average emission factors are the same as location-based. Market-based emissions are calculated using country or region-specific residual mixes.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Eastman's boundary is manufacturing sites where we have controlling interest. Non-manufacturing sites such as sales offices and technical centers are excluded but would represent less than 1% of total emissions.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

Emissions are not relevant

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

Emissions are not relevant

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

Emissions are not relevant

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

1

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0

(7.4.1.10) Explain why this source is excluded

The Scope 2 emissions from non-manufacturing offices are not significant sources of emissions and would represent less than 1% of the total Scope 1 and Scope 2 emissions. Similarly, Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) emissions from non-manufacturing offices would be negligible compared to manufacturing sites.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

Estimate determined by sampling electrical, and steam used at the largest office facilities to compare to the amount used in manufacturing. These values were less than 0.10% of manufacturing values so a conservative value of 1% was used. All Scope 3 categories – excluding Fuel and energy-related activities (not included in Scope 1 or Scope 2) - are done at a corporate level so this exclusion should not be applicable. Fuel and energy is excluded since activity data for this category is identical to activity data used for Scope 1 and 2 calculations which excludes non-manufacturing sites. Fuel and energy data from non-manufacturing sites is negligible compared to the amount manufacturing sites use.

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO₂e)

7125479

(7.5.3) Methodological details

Eastman considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, and GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard, to guide the criteria to assess, calculate, and report GHG emissions. Carbon dioxide equivalent emissions are calculated by multiplying actual fuel usage and calculated process emissions and refrigerant gas loss by the relevant emission factor taking into account Global Warming Potentials (GWPs) of the compounds as defined by the Intergovernmental Panel on Climate Change's (IPCC Second Assessment Report).

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO₂e)

1284781

(7.5.3) Methodological details

Eastman considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, and GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard to guide the criteria to assess, calculate, and report GHG emissions. Consumption is measured based on monthly third-party invoices for electricity and steam usage.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

1284781

(7.5.3) Methodological details

Eastman considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, and GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard to guide the criteria to assess, calculate, and report GHG emissions. Consumption is measured based on monthly third-party invoices for electricity and steam usage.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

5526585

(7.6.3) Methodological details

Eastman considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, and GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard, to guide the criteria to assess, calculate, and report GHG emissions. Consumption is measured based on manufacturing site-level

monthly (or aggregate) third-party invoices for purchased fossil fuels. Carbon dioxide equivalent emissions are calculated by multiplying actual fuel usage and calculated process emissions and refrigerant gas loss by the relevant emission factor taking into account Global Warming Potentials (GWPs) of the compounds as defined by the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

1048027

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

1011020

(7.7.4) Methodological details

Eastman considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, and GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard to guide the criteria to assess, calculate, and report GHG emissions. Consumption is measured based on monthly third-party invoices for electricity and steam usage. A location-based or market-based emission factor is then applied. Eastman used Guarantees of Origin (GOs) and Renewable Energy Credits (RECs) and green tariffs during 2023 to contractually procure renewable energy in relation to the following manufacturing sites: Oulu, Finland; Newport, Wales; Ghent North, Belgium; Martinsville, Virginia; Kingsport, Tennessee. GOs and RECs applicable to the 2023 reporting year have been both contracted and retired as of the date of this management assertion. Emission factors were applied based on the GHG Protocol hierarchy and availability of data including the factors below listed from highest to lowest precision: Electricity contract — GOs, Green Tariffs and RECs considered 0 g CO2e/MWh. Utility-specific market-based fuel mix (proportionate amounts of fuels driving electricity consumption) for the most recent reporting year comes from the Specific Electricity GRID Greenhouse Gas Emission Residual Mix Factors, release 11 – June 2023. Other grid-average emission factors are the same as location-based. Emission factors for electricity and steam: U.S. manufacturing sites: U.S. EPA Emissions & Generation Resource Integrated Database (eGrid) subregion emission factors for 2022 — January 2024. All other manufacturing sites: 2023 Carbon Footprint Country-Specific Electricity GRID Greenhouse Gas Emission Factors release 11 – July 2023 (Total Production fuel mix factor).

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

6615769

(7.8.3) Emissions calculation methodology

Select all that apply

Supplier-specific method

Hybrid method

Spend-based method

Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0.5

(7.8.5) Please explain

(i) Data for emission calculations: For Category 1, data on quantity, suppliers, and amount spent by Eastman on goods and services was used for the calculation. (ii) Emission factors: Volume-based emission factors were sourced from Sphera MLC and Ecolnvent databases. Supplier-specific emission factors were sourced from emission data reported by suppliers on CDP. Spend-based emission factors were sourced from US EPA - Supply Chain Emission Factors. (iii) Methodology and Assumptions: For direct goods, 98% of emissions and for packaging, 45% of emissions were calculated using a volume-based approach. In the absence of volume data, emissions were calculated using spend-based method. Fuels used as feedstocks have been included in Scope 3 Category 1, and fuel used for energy has been included in Scope 1 and Scope 3 Category 3. Circular feedstocks are considered to have zero emissions from the point the material was declared as waste based on the cut-off approach which allows for the exclusion of emissions from the next lifecycle of the product. For indirect goods and services, where volume data was available, emissions were calculated using an average-data method. If the supplier reports on CDP and their emissions were third-party verified, supplier-specific data from CDP was used. In the absence of both, spend-based emission factors were used.

Capital goods

(7.8.1) Evaluation status

Select from:

- Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

159809

(7.8.3) Emissions calculation methodology

Select all that apply

- Supplier-specific method
- Spend-based method
- Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

2

(7.8.5) Please explain

(i) Data for emission calculations: Category 2 emissions were calculated using data on the quantity, suppliers, and amount spent by Eastman on capital goods. (ii) Emission factors: Volume-based emission factors were sourced from Sphera MLC and Ecoinvent databases. Supplier-specific emission factors were sourced from emission data reported by suppliers on CDP. Spend-based emission factors were sourced from US EPA - Supply Chain Emission Factors. (iii) Methodology and Assumptions: For capital goods, where volume data was available, emissions were calculated using average-data method. If the supplier reports on CDP and their emissions were third-party verified, supplier-specific data from CDP was used. In the absence of both, spend-based emission factors were used.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1214869

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: Category 3 emissions were calculated using the total quantities of Electricity and Fuels purchased by Eastman in the reporting year. (ii) Emission factors: Upstream emission factors were mapped at a country level for the fuel and electricity used. For fuels, emission factors from Sphera MLC and Ecolnvent were used. For upstream emissions and Transmission & Distribution (T&D) losses for electricity, emission factors from IEA Lifecycle Upstream Emission Factors were used. (iii) Methodology and Assumptions: Emissions were calculated by first converting the data for Fuels into kg and Electricity into kWh, and then applying the respective emission factors at a country level. For countries where country-specific emission factors were not available, emission factors for the best available proxy country was used. For upstream emissions from steam, emissions were calculated based on the respective feedstocks used to produce the steam in the respective countries.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

743244

(7.8.3) Emissions calculation methodology

Select all that apply

- Average data method
- Distance-based method
- Site-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: Category 4 emissions were calculated for all upstream transport from Tier 1 suppliers to Eastman and transport to some distribution sites as per the definition from GHG Protocol. For transportation, the distances were calculated based on the origin and destination cities. For upstream warehouses, warehouse-specific energy consumption data was used, where available. For other warehouses, energy consumption estimates for refrigerated and non-refrigerated warehouses were sourced from EIA 2018 Commercial Buildings Energy Consumption Survey and Statistics Netherlands (CBS Statline). These estimates were applied to the size of the warehouses to calculate the energy consumed in the warehouses. For warehouse terminals, energy consumption estimates were obtained from terminals where Eastman had warehouse-specific data. (ii) Emission factors: For transportation, emission factors were sourced from US EPA GHG Emission Factors Hub 2024 and DEFRA GHG Conversion Factors 2023 for Air, Ocean, Truck, Barge, and Rail transport. For warehousing, emission factors were sourced from US EPA GHG Emission Factors Hub 2024, DEFRA GHG Conversion Factors 2023, Carbon Footprint 2023 Country Specific Electricity Grid Greenhouse Gas Emission Factors, and IPCC Stationary Combustion guidelines for electricity, natural gas, diesel, petrol, and propane. (iii) Methodology and Assumptions: For transport, emissions were calculated by multiplying the distance traveled by each mode of transport and the weight of goods in each shipment with the respective emission factors. For North America and Latin America, US EPA emission factors were used. For EMEA, DEFRA emission factors were used, and for Asia, an average of US EPA and DEFRA emission factors were used. For warehousing, emissions were calculated by applying the respective emission factors of fuel & electricity to the quantity of electricity and fuels consumed in each warehouse. For all non-EU countries, energy consumption EIA CBECs estimates were used, and for all EU countries, CBS Statline estimates from the Netherlands was used.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

- Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

(7.8.3) Emissions calculation methodology

Select all that apply

- Average data method
- Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: Category 5 emissions were calculated using the total quantity of hazardous and non-hazardous waste as well as wastewater generated from operations in the reporting year and the respective waste-treatment methodology for each waste type (hazardous/non-hazardous). The solid waste treatment methodologies considered were Incineration with energy recovery, Incineration without energy recovery, Recycling, Landfilling, Reuse, Other recovery operations, and Other disposal operations. (ii) Emission factors: Emission factors were mapped at a country level where possible, and in all other cases, regional averages of available emission factors were used for each waste type and waste treatment methodology. Emission factors for each waste treatment methodology were obtained from US EPA GHG Emission Factors Hub 2024, DEFRA GHG Conversion Factors 2023, and EcoInvent. For waste incinerated with energy recovery, the emission factor was calculated based on the calorific value of the respective waste types, and % of energy that can be recovered when incinerated. (iii) Methodology and Assumptions: Emissions were calculated by applying the respective emission factors for hazardous waste, non-hazardous waste, waste water and the different waste treatment methodologies to the quantities of waste generated. Waste types relevant to Eastman in US EPA, DEFRA, and Ecoinvent were all categorized into hazardous and non-hazardous, and averages of the emission factors for the respective categories were used for each treatment methodology. For Reuse and Other recovery operations, emission factors for processes like sorting and processing of waste prior to reuse was used.

Business travel

(7.8.1) Evaluation status

Select from:

- Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7330

(7.8.3) Emissions calculation methodology

Select all that apply

- Hybrid method
- Spend-based method
- Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Air travel, rental cars and rail: Calculated based on (i) business travel data (mileage) obtained through annual reports from SAP Concur Global expense data a third-party travel management organization responsible for employees globally. Hotel stays: Calculated based on (i) business travel data (nights stayed) obtained through annual reports from Concur Travel Management system a third-party travel management organization responsible for employees globally. • Emissions factors: - Business travel data for air and rail travel, rental cars, and hotel stays obtained through annual reports: Department for Environment, Food, & Rural Affairs (DEFRA) United Kingdom Government GHG Conversion Factors for Company Reporting 2023

Employee commuting

(7.8.1) Evaluation status

Select from:

- Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

25941

(7.8.3) Emissions calculation methodology

Select all that apply

- Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: Category 7 emissions were calculated using estimates for the average commuting distance and employee headcount in North America, Asia, Europe, and Latin America. Estimates for average commuting distances for North America and Latin America were obtained from The Foundation for Traffic Safety; for Asia from Statista data; and for Europe from SD Worx. (ii) Emission factors: Emission factors were sourced from US EPA GHG Emission Factors Hub 2024 and DEFRA GHG Conversion Factors 2023. (iii) Methodology and Assumptions: Emissions were calculated by calculating the average round trip distance travelled by each employee in each region per day, multiplying this by the total number of working days, and applying the regional emission factors. As a conservative estimate, it has been assumed that all employees travel by their personal cars and commute to work during all working days, and that there is no work from home. Emission factors from US EPA were used for North America, Latin America, and Asia, and emission factors from DEFRA were used for Europe.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7540

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

Asset-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

6

(7.8.5) Please explain

(i) Data for emission calculations: Category 8 emissions were calculated using asset-specific energy consumption data where available, and energy consumption estimates from EIA 2018 Commercial Buildings Energy Consumption Survey, UK Department for Business, Energy and Industrial Strategy, and Department of Climate Change, Energy, the Environment and Water Australia for the respective regions where asset-specific data was not available. Energy consumption estimates were calculated based on the square footage of upstream leased assets. (ii) Emission factors: Emission factors were sourced from US EPA GHG Emission Factors Hub 2024, DEFRA GHG Conversion Factors 2023, Carbon Footprint 2023 Country Specific Electricity Grid Greenhouse Gas Emission Factors, and IPCC Stationary Combustion guidelines for electricity, natural gas, and fuel oil. (iii) Methodology and Assumptions: Emissions were calculated by applying the respective emission factors to the quantity of electricity, natural gas, and fuel oil consumed in each leased asset. Leased assets were classified as warehouses or warehouses/offices – for warehouses/offices, a 90:10 ratio of warehouses and offices was used for the energy consumption estimates. Energy consumption estimates for the USA from CBECS was used as a proxy when country specific data was unavailable.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

73753

(7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: As per the GHG Protocol definition, Category 9 emissions were calculated for all downstream transport that is not paid for by Eastman. Similar to upstream transportation, the distances were calculated based on the origin and destination cities. The downstream distribution sites that are paid for by Eastman's customers have been excluded from the calculation due to a lack of available data from customers on the size of warehouses and terminals. (ii) Emission factors: Emissions factors were sourced from US EPA GHG Emission Factors Hub 2024 and DEFRA GHG Conversion Factors 2023 Air, Ocean, Truck, Barge, and Rail. (iii) Methodology and Assumptions: For transport, emissions were calculated by multiplying the distance travelled by each mode of transport and the

weight of goods in each shipment with the respective emission factors. For North America and Latin America, US EPA emission factors were used, for EMEA, DEFRA emission factors were used, and for Asia, an average of US EPA and DEFRA emission factors were used.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Category 10 was excluded from the Scope 3 emission calculation based on WBCSD Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain. The guidance suggests that companies in the chemical sector are not required to report Scope 3, Category 10 emissions, since reliable figures are difficult to obtain due to the diverse application and customer structure. There are several complexities associated with gathering the required data for Category 10 based on the diverse nature of products sold by Eastman and therefore emissions for this category cannot be reasonably estimated.

Use of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

The GHG Protocol states that Category 11 emissions are required to include emissions from the direct use-phase of sold products and optionally to include emissions from the indirect use-phase of sold products. In line with the GHG Protocol, WBCSD Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain suggests that companies in the chemicals sector should not include indirect use-phase emissions in the inventory, unless the end use of chemical products is known. Category 11 has been excluded from Eastman's Scope 3 calculations given that Eastman's product portfolio has only indirect use-phase emissions.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1193149

(7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: Category 12 emissions were calculated using the quantity of sold products by the countries they were sold to in the reporting year. Eastman sells a wide range of products, and at a business organization level, these products were mapped to waste types such as chemicals, plastics, and packaging material. Benchmarked data on end-of-life waste disposal methodologies in each country was obtained from accredited sources such as the World Bank and Eurostat. (ii) Emission factors: Emission factors were mapped at a country level where possible, and in all other cases, regional averages of available emission factors were used for each waste type and waste treatment methodology. Emission factors for each waste treatment methodology were sourced from US EPA GHG Emission Factors Hub 2024, DEFRA GHG Conversion Factors 2023, and Ecolnvent. For waste incinerated with energy recovery, the emission factor was calculated based on the calorific value of the respective waste types, and % of energy that can be recovered when incinerated. (iii) Methodology and Assumptions: Emissions were calculated by applying the respective emission factors for each waste type and waste disposal methodology in each country to the quantity of waste generated from sold products and packaging respectively. For countries accounting for the top 80% of total sold products, waste type specific waste treatment methodologies were identified, and for the remainder of the countries, municipal solid waste disposal statistics were used.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4704

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

(i) Data for emission calculations: Category 13 emissions were calculated using data on the area covered by asset and the region of assets where Eastman is the lessor. Energy consumption estimates from EIA 2018 Commercial Buildings Energy Consumption Survey were used to calculate the energy (electricity, natural gas, and fuel oil) consumption based on the square footage of Eastman's downstream leased assets. (ii) Emission factors: Emission factors were sourced from US EPA GHG Emission Factors Hub 2024 for electricity, natural gas, and fuel oil. (iii) Methodology and Assumptions: Emissions were calculated by applying the respective emission factors to the quantity of electricity, natural gas, and fuel oil consumed in each downstream leased asset. All downstream leased assets were classified as warehouses/offices – and a 90:10 ratio of warehouses and offices was used for the energy consumption estimates.

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Category 14 has been excluded from Eastman's Scope 3 calculations as Eastman does not operate any franchises. The WBCSD Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain has also deemed Category 14 not relevant for companies in the chemicals sector.

Investments

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

31954

(7.8.3) Emissions calculation methodology

Select all that apply

Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) Data for emission calculations: Data on specific electricity, fuel oil, and steam consumption in Eastman's JVs were obtained from the sites directly. (ii) Emission factors: Emission factors specific to the countries were sourced from US EPA GHG Emission Factors Hub 2024, Carbon Footprint 2023 Country Specific Electricity Grid Greenhouse Gas Emission Factors, and IPCC Stationary Combustion guidelines for electricity, fuel oil, and steam. (iii) Methodology and Assumptions: Emissions were calculated by applying the respective emission factors to the quantity of electricity, fuel oil, and steam consumed in each JV. The final emission value was derived based on the % of equity held by Eastman in each JV.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

(7.9.1.4) Attach the statement

Eastman FY23_Management Assertion.pdf

(7.9.1.5) Page/section reference

1 - 3

(7.9.1.6) Relevant standard

Select from:

Attestation standards established by AICPA (AT105)

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Eastman FY23_Management Assertion.pdf

(7.9.2.6) Page/ section reference

1

(7.9.2.7) Relevant standard

Select from:

Attestation standards established by AICPA (AT105)

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Eastman FY23_Management Assertion.pdf

(7.9.2.6) Page/ section reference

1

(7.9.2.7) Relevant standard

Select from:

Attestation standards established by AICPA (AT105)

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Business travel

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

Eastman FY23_Management Assertion.pdf

(7.9.3.6) Page/section reference

1

(7.9.3.7) Relevant standard

Select from:

- Attestation standards established by AICPA (AT105)

(7.9.3.8) Proportion of reported emissions verified (%)

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

42009

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.62

(7.10.1.4) Please explain calculation

*This decrease was due to the increase of green electricity consumption in 2023 (in four different countries – USA, Finland, Belgium, and UK). These sites consumed 162,710 MWh of renewable electricity in 2023. Through this renewable energy consumption, Eastman reduced its emissions by 42,009 metric tons of CO₂e. The company's total scope 1 & 2 emissions in the previous year were 6,769,878 tons of CO₂e. Therefore, we arrived at -0.62% through $(-42,009/6,769,878) * 100 = -0.62\%$.*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

58000

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.86

(7.10.1.4) Please explain calculation

*This emissions reduction is due to the efficiency projects implemented in 2023, in the projects described in question 7.55.1. Through these projects, Eastman reduced its emissions by approximately 58,000 metric tons of CO2e. The company's total Scope 1 & 2 emissions in the previous year were 6,769,878 tons of CO2e. Therefore, we arrived at -0.86% through $(-58000/6,769,878) * 100 = -0.86\%$*

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

132013

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

1.95

(7.10.1.4) Please explain calculation

*This emission reduction is due to the refinement and improvement of our calculation methods as well as updated emission factors. We have improved the accuracy of our emission factor calculations through detailed analysis. The company's total Scope 1 & 2 emissions in the previous year were 6,769,878 tons of CO2e. Therefore, we arrived at -1.95% through $(-132,013/6,769,878) * 100 = -1.95\%$*

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

5469213

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

6544

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

47882

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

PFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO₂e)

469

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:

N₂O

(7.15.1.2) Scope 1 emissions (metric tons of CO₂e)

2477

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Belgium

(7.16.1) Scope 1 emissions (metric tons CO₂e)

46981

(7.16.2) Scope 2, location-based (metric tons CO₂e)

23452

(7.16.3) Scope 2, market-based (metric tons CO₂e)

23015

Brazil

(7.16.1) Scope 1 emissions (metric tons CO₂e)

2514

(7.16.2) Scope 2, location-based (metric tons CO₂e)

400

(7.16.3) Scope 2, market-based (metric tons CO₂e)

400

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

2452

(7.16.2) Scope 2, location-based (metric tons CO2e)

65073

(7.16.3) Scope 2, market-based (metric tons CO2e)

65073

Estonia

(7.16.1) Scope 1 emissions (metric tons CO2e)

5166

(7.16.2) Scope 2, location-based (metric tons CO2e)

29947

(7.16.3) Scope 2, market-based (metric tons CO2e)

29081

Finland

(7.16.1) Scope 1 emissions (metric tons CO2e)

4334

(7.16.2) Scope 2, location-based (metric tons CO2e)

77532

(7.16.3) Scope 2, market-based (metric tons CO2e)

71175

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

7886

(7.16.2) Scope 2, location-based (metric tons CO2e)

31053

(7.16.3) Scope 2, market-based (metric tons CO2e)

36690

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

4453

(7.16.2) Scope 2, location-based (metric tons CO2e)

18545

(7.16.3) Scope 2, market-based (metric tons CO2e)

18545

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

832

(7.16.2) Scope 2, location-based (metric tons CO2e)

3864

(7.16.3) Scope 2, market-based (metric tons CO2e)

3864

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

77

(7.16.2) Scope 2, location-based (metric tons CO2e)

30700

(7.16.3) Scope 2, market-based (metric tons CO2e)

30700

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

166

(7.16.2) Scope 2, location-based (metric tons CO2e)

66

(7.16.3) Scope 2, market-based (metric tons CO2e)

United Kingdom of Great Britain and Northern Ireland**(7.16.1) Scope 1 emissions (metric tons CO2e)**

33248

(7.16.2) Scope 2, location-based (metric tons CO2e)

6524

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United States of America**(7.16.1) Scope 1 emissions (metric tons CO2e)**

5418475

(7.16.2) Scope 2, location-based (metric tons CO2e)

760871

(7.16.3) Scope 2, market-based (metric tons CO2e)

732376

*[Fixed row]***(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.***Select all that apply* By facility

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Anniston, AL

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

23799

(7.17.2.3) Latitude

33.65

(7.17.2.4) Longitude

-85.85

Row 2

(7.17.2.1) Facility

Chestertown

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

8663

(7.17.2.3) Latitude

39.26

(7.17.2.4) Longitude

-82.56

Row 3

(7.17.2.1) Facility

Dresden

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1602

(7.17.2.3) Latitude

51.15

(7.17.2.4) Longitude

14.02

Row 4

(7.17.2.1) Facility

Fieldale

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

24951

(7.17.2.3) Latitude

36.73

(7.17.2.4) Longitude

-79.88

Row 5

(7.17.2.1) Facility

Ghent-North

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

46494

(7.17.2.3) Latitude

51.1

(7.17.2.4) Longitude

3.72

Row 6

(7.17.2.1) Facility

Ghent-South

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

487

(7.17.2.3) Latitude

51

(7.17.2.4) Longitude

3.72

Row 7

(7.17.2.1) Facility

Maua

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2514

(7.17.2.3) Latitude

-23.69

(7.17.2.4) Longitude

-46.47

Row 8

(7.17.2.1) Facility

Indian Orchard

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

54078

(7.17.2.3) Latitude

42.1

(7.17.2.4) Longitude

-72.59

Row 9

(7.17.2.1) Facility

Avila, Spain

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

166

(7.17.2.3) Latitude

40.68

(7.17.2.4) Longitude

-4.62

Row 10

(7.17.2.1) Facility

Kohtla-Jarve

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5166

(7.17.2.3) Latitude

59.4

(7.17.2.4) Longitude

27.28

Row 11

(7.17.2.1) Facility

Kuantan Copo

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

4453

(7.17.2.3) Latitude

3.71

(7.17.2.4) Longitude

103.22

Row 12

(7.17.2.1) Facility

Kuantan KRP

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

3.81

(7.17.2.4) Longitude

103.22

Row 13

(7.17.2.1) Facility

Leuna

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

903

(7.17.2.3) Latitude

51.32

(7.17.2.4) Longitude

12.02

Row 14

(7.17.2.1) Facility

Linden

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

8

(7.17.2.3) Latitude

40.62

(7.17.2.4) Longitude

-74.24

Row 15

(7.17.2.1) Facility

Sun Prairie, WI

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

214

(7.17.2.3) Latitude

43.2

(7.17.2.4) Longitude

-89.51

Row 16

(7.17.2.1) Facility

Nanjing TALT

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

287

(7.17.2.3) Latitude

32.11

(7.17.2.4) Longitude

118.8

Row 17

(7.17.2.1) Facility

South Carolina Operations

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

10047

(7.17.2.3) Latitude

33.98

(7.17.2.4) Longitude

-81.05

Row 18

(7.17.2.1) Facility

Newport

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

33248

(7.17.2.3) Latitude

51.58

(7.17.2.4) Longitude

Row 19

(7.17.2.1) Facility

Marl

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5382

(7.17.2.3) Latitude

51.68

(7.17.2.4) Longitude

7.1

Row 20

(7.17.2.1) Facility

Oulu

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

4334

(7.17.2.3) Latitude

65.01

(7.17.2.4) Longitude

25.47

Row 21

(7.17.2.1) Facility

Pace

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

48928

(7.17.2.3) Latitude

30.6

(7.17.2.4) Longitude

-87.16

Row 22

(7.17.2.1) Facility

Patriot Centre

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

10221

(7.17.2.3) Latitude

36.7

(7.17.2.4) Longitude

-79.94

Row 23

(7.17.2.1) Facility

Santo Toribio

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

832

(7.17.2.3) Latitude

21.18

(7.17.2.4) Longitude

-102.47

Row 24

(7.17.2.1) Facility

Zibo

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

36.81

(7.17.2.4) Longitude

118.06

Row 25

(7.17.2.1) Facility

St. Gabriel

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

49996

(7.17.2.3) Latitude

30.26

(7.17.2.4) Longitude

-91.1

Row 26

(7.17.2.1) Facility

Suzhou

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1785

(7.17.2.3) Latitude

31.35

(7.17.2.4) Longitude

120.59

Row 27

(7.17.2.1) Facility

Suzhou JV

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5

(7.17.2.3) Latitude

31.25

(7.17.2.4) Longitude

120.59

Row 28

(7.17.2.1) Facility

Tennessee Operations

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3295449

(7.17.2.3) Latitude

36.55

(7.17.2.4) Longitude

-82.56

Row 29

(7.17.2.1) Facility

Texas City

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

36189

(7.17.2.3) Latitude

29.38

(7.17.2.4) Longitude

-94.4

Row 30

(7.17.2.1) Facility

Texas Operations

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1841833

(7.17.2.3) Latitude

36.55

(7.17.2.4) Longitude

-82.56

Row 31

(7.17.2.1) Facility

Ulsan

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

77

(7.17.2.3) Latitude

35.54

(7.17.2.4) Longitude

129.31

Row 32

(7.17.2.1) Facility

Watertown

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

14099

(7.17.2.3) Latitude

43.97

(7.17.2.4) Longitude

-75.91

Row 33

(7.17.2.1) Facility

Wuhan

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

30.59

(7.17.2.4) Longitude

114.31

Row 34

(7.17.2.1) Facility

Dalian

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

375

(7.17.2.3) Latitude

38.93

(7.17.2.4) Longitude

121.61
[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e
Chemicals production activities	5526585

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Anniston, AL

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

4688

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

4688

Row 2

(7.20.2.1) Facility

Chestertown

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2240

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2240

Row 3

(7.20.2.1) Facility

Dresden

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

4890

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

7448

Row 4

(7.20.2.1) Facility

Fieldale

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16731

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 5

(7.20.2.1) Facility

Ghent-North

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

14258

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

13626

Row 6

(7.20.2.1) Facility

Ghent-South

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

9194

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

9389

Row 7

(7.20.2.1) Facility

Maua

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

400

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

400

Row 8

(7.20.2.1) Facility

Indian Orchard

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

15448

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

15448

Row 9

(7.20.2.1) Facility

Avila, Spain

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

66

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

103

Row 10

(7.20.2.1) Facility

Kohtla-Jarve

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

29947

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

29081

Row 11

(7.20.2.1) Facility

Kuantan Copo

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

5156

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

5156

Row 12

(7.20.2.1) Facility

Kuantan KRP

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

13388

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

13388

Row 13

(7.20.2.1) Facility

Leuna

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

25303

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

27931

Row 14

(7.20.2.1) Facility

Linden

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6736

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

6736

Row 15

(7.20.2.1) Facility

Sun Prairie, WI

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

763

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

763

Row 16

(7.20.2.1) Facility

Nanjing TALT

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

36397

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

36397

Row 17

(7.20.2.1) Facility

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

7594

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

7594

Row 18

(7.20.2.1) Facility

Newport

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6524

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 19

(7.20.2.1) Facility

Marl

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

860

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1310

Row 20

(7.20.2.1) Facility

Oulu

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

77532

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

71175

Row 21

(7.20.2.1) Facility

Pace

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

77999

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

77999

Row 22

(7.20.2.1) Facility

Patriot Centre

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

7621

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

833

Row 23

(7.20.2.1) Facility

Santo Toribio

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

3864

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

3864

Row 24

(7.20.2.1) Facility

Zibo

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

12884

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

12884

Row 25

(7.20.2.1) Facility

St. Gabriel

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

12362

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

12362

Row 26

(7.20.2.1) Facility

Suzhou

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

13835

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

13835

Row 27

(7.20.2.1) Facility

Suzhou JV

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

95

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

95

Row 28

(7.20.2.1) Facility

Tennessee Operations

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

279131

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

274155

Row 29

(7.20.2.1) Facility

Texas City

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

134888

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

134888

Row 30

(7.20.2.1) Facility

Texas Operations

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

193722

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

193722

Row 31

(7.20.2.1) Facility

Ulsan

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

30700

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

30700

Row 32

(7.20.2.1) Facility

Watertown

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

968

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

968

Row 33

(7.20.2.1) Facility

Wuhan

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

443

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

443

Row 34

(7.20.2.1) Facility

Dalian

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1418

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1418

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e
Chemicals production activities	1048027	1011020

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

5526585

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1048027

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

1011020

(7.22.4) Please explain

All of our emissions accounting aligns with financial reporting and fall under Eastman's "Consolidated accounting group."

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

*All of our emissions accounting aligns with financial reporting and fall under Eastman's "Consolidated accounting group."
[Fixed row]*

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

3F Feed & Food S.L.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

166

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

66

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

103

Row 2

(7.23.1.1) Subsidiary name

Crown Operations International, LLC

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

214

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

763

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

763

Row 3

(7.23.1.1) Subsidiary name

Eastman Chemical (Malaysia) Sdn. Bhd.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

4453

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

18545

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

18545

Row 4

(7.23.1.1) Subsidiary name

Eastman Chemical (Nanjing) Co., Ltd.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

287

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

36397

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

36397

Row 5

(7.23.1.1) Subsidiary name

Eastman Chemical HTF GmbH

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

5382

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

860

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1310

Row 6

(7.23.1.1) Subsidiary name

Eastman Chemical Texas City, Inc.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

36189

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

134888

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

134888

Row 7

(7.23.1.1) Subsidiary name

Eastman Fibers Korea Limited

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

77

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

30700

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

30700

Row 8

(7.23.1.1) Subsidiary name

Eastman Performance Films, LLC

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

35172

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

24352

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

833

Row 9

(7.23.1.1) Subsidiary name

(7.23.1.2) Primary activity

Select from:

- Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

- No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

8663

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2240

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2240

Row 10

(7.23.1.1) Subsidiary name

Eastman Specialties OU

(7.23.1.2) Primary activity

Select from:

- Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

5166

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

29947

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

29081

Row 11

(7.23.1.1) Subsidiary name

Eastman Specialties Wuhan Youji Chemical Company Ltd.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

443

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

443

Row 12

(7.23.1.1) Subsidiary name

Knowlton Technologies, LLC

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

14099

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

968

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

Row 13**(7.23.1.1) Subsidiary name**

Qilu Specialty Chemicals, Ltd.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

12884

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

12884

Row 14**(7.23.1.1) Subsidiary name**

Solutia Europe BV

(7.23.1.2) Primary activity

Select from:

- Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

- No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

46494

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

14258

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

13626

Row 15

(7.23.1.1) Subsidiary name

Taminco BV

(7.23.1.2) Primary activity

Select from:

- Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

487

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

9194

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

9389

Row 16

(7.23.1.1) Subsidiary name

Solutia Inc.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

77885

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

26851

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

26851

Row 17

(7.23.1.1) Subsidiary name

Solutia Performance Products (Suzhou) Co. Ltd.

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1785

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

13835

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

13835

Row 18

(7.23.1.1) Subsidiary name

Solutia Therminol Co. Ltd., Suzhou

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

5

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

95

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

95

Row 19

(7.23.1.1) Subsidiary name

Solutia Tlazcala S.A. de C.V

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

832

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3864

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3864

Row 20

(7.23.1.1) Subsidiary name

Solutia UK Limited

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

33248

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

6524

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

Row 21

(7.23.1.1) Subsidiary name

Southwall Europe GmbH

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1602

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

4890

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

7448

Row 22

(7.23.1.1) Subsidiary name

Taminco do Brasil Productos Quimicos Ltda

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2514

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

400

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

400

Row 23

(7.23.1.1) Subsidiary name

Taminco Finland Oy

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

4334

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

77532

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

71175

Row 24

(7.23.1.1) Subsidiary name

Taminco Germany GmbH

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

903

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

25303

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

27931

Row 25

(7.23.1.1) Subsidiary name

Taminco US LLC

(7.23.1.2) Primary activity

Select from:

Specialty chemicals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

98924

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

90361

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

90361

[Add row]

(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

Row 1

(7.25.1) Purchased feedstock

Select from:

Ammonia

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

5.6

(7.25.3) Explain calculation methodology

The corresponding emissions from each of the purchased feedstocks were divided by the total emissions from purchased goods (direct, indirect, and packaging) to obtain the percentage. Emission factors that most accurately reflect the feedstock were chosen from appropriate databases.

Row 2

(7.25.1) Purchased feedstock

Select from:

Coal

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

1.3

(7.25.3) Explain calculation methodology

The corresponding emissions from each of the purchased feedstocks were divided by the total emissions from purchased goods (direct, indirect, and packaging) to obtain the percentage. Emission factors that most accurately reflect the feedstock were chosen from appropriate databases.

Row 3

(7.25.1) Purchased feedstock

Select from:

Ethane

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

2.8

(7.25.3) Explain calculation methodology

The corresponding emissions from each of the purchased feedstocks were divided by the total emissions from purchased goods (direct, indirect, and packaging) to obtain the percentage. Emission factors that most accurately reflect the feedstock were chosen from appropriate databases.

Row 4

(7.25.1) Purchased feedstock

Select from:

Methanol

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

5.7

(7.25.3) Explain calculation methodology

The corresponding emissions from each of the purchased feedstocks were divided by the total emissions from purchased goods (direct, indirect, and packaging) to obtain the percentage. Emission factors that most accurately reflect the feedstock were chosen from appropriate databases.

Row 5

(7.25.1) Purchased feedstock

Select from:

Propane liquid

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

5.9

(7.25.3) Explain calculation methodology

The corresponding emissions from each of the purchased feedstocks were divided by the total emissions from purchased goods (direct, indirect, and packaging) to obtain the percentage. Emission factors that most accurately reflect the feedstock were chosen from appropriate databases.

Row 6

(7.25.1) Purchased feedstock

Select from:

Propylene (FCC)

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

1.2

(7.25.3) Explain calculation methodology

The corresponding emissions from each of the purchased feedstocks were divided by the total emissions from purchased goods (direct, indirect, and packaging) to obtain the percentage. Emission factors that most accurately reflect the feedstock were chosen from appropriate databases.

[Add row]

(7.25.1) Disclose sales of products that are greenhouse gases.

Carbon dioxide (CO₂)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Not an Eastman Product

Methane (CH₄)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Not an Eastman Product

Nitrous oxide (N₂O)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Not an Eastman Product

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Not an Eastman Product

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Not an Eastman Product

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Not an Eastman Product

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

- More than 10% but less than or equal to 15%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

23953938

(7.30.1.4) Total (renewable and non-renewable) MWh

23953938

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

162710

(7.30.1.3) MWh from non-renewable sources

5020974

(7.30.1.4) Total (renewable and non-renewable) MWh

5183684

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

1528785

(7.30.1.4) Total (renewable and non-renewable) MWh

1528785

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.4) Total (renewable and non-renewable) MWh

0

Total energy consumption

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

162710

(7.30.1.3) MWh from non-renewable sources

30503697

(7.30.1.4) Total (renewable and non-renewable) MWh

30666407

[Fixed row]

(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:

HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

20691527

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

3262411

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

23953938

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

162710

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

5020974

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

5183684

Consumption of purchased or acquired steam

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

1528785

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

1528785

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

0

Total energy consumption

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

162710

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

27241286

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

3262411

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

30666407
[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Eastman does not consume sustainable biomass.

Other biomass

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Eastman does not consume sustainable biomass.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Eastman does not consumer renewable fuels.

Coal

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

4218202

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

4218202

Oil

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

26349

(7.30.7.4) MWh fuel consumed for self-generation of heat

26349

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Gas

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

16405358

(7.30.7.4) MWh fuel consumed for self-generation of heat

2899867

(7.30.7.5) MWh fuel consumed for self-generation of steam

725470

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

12780020

(7.30.7.8) Comment

Natural gas is used primarily in co-generation or general boiler systems for site usage. Other usage examples include site utilities such as environmental control and material heating systems.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

3304029

(7.30.7.4) MWh fuel consumed for self-generation of heat

3304029

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Total fuel

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

23953938

(7.30.7.4) MWh fuel consumed for self-generation of heat

6230245

(7.30.7.5) MWh fuel consumed for self-generation of steam

725470

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

16998222
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

8499111

(7.30.9.2) Generation that is consumed by the organization (MWh)

8499111

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Heat

(7.30.9.1) Total Gross generation (MWh)

6230245

(7.30.9.2) Generation that is consumed by the organization (MWh)

6230245

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

9224582

(7.30.9.2) Generation that is consumed by the organization (MWh)

9224582

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

8499111

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

8499111

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

6230245

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

6230245

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

9224582

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

9224582

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Cooling

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

Finland

(7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

15754

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Finland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

Row 2

(7.30.14.1) Country/area

Select from:

Finland

(7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

21974

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Finland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

Row 3

(7.30.14.1) Country/area

Select from:

Finland

(7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

28982

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Finland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

Row 4

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

10908

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

Row 5

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

51546

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

Row 6

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Solar, wind, hydropower

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4548

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

Row 7

(7.30.14.1) Country/area

Select from:

United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Solar, wind, hydropower and thermal

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

28998

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

117674

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

78925

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

196599.00

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

9057

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

9057.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

125231

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

182180

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

307411.00

Estonia

(7.30.16.1) Consumption of purchased electricity (MWh)

66214

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

57052

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

123266.00

Finland

(7.30.16.1) Consumption of purchased electricity (MWh)

195527

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

314192

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

509719.00

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

70322

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

89514

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

159836.00

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

74648

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

21340

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

95988.00

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

37751

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

37751.00

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

71773

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

91058

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

162831.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

1099

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1099.00

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

84994

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

84994.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

4166682

(7.30.16.2) Consumption of self-generated electricity (MWh)

8499111

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

694525

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

15454827

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

28815145.00

[Fixed row]

(7.31) Does your organization consume fuels as feedstocks for chemical production activities?

Select from:

Yes

(7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.

Row 1

(7.31.1.1) Fuels used as feedstocks

Select from:

Other, please specify :Total fuel feedstock – excluding non-fuel chemical feedstocks

(7.31.1.2) Total consumption

1490292.4

(7.31.1.3) Total consumption unit

Select from:

metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

0.6

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13

(7.31.1.6) Heating value

Select from:

HHV

(7.31.1.7) Comment

The details of our feedstock mix are considered to be confidential business information. A total of fuels for feedstock from the selection list is provided. In addition, weighted averages for emission factors and heating values are calculated and provided. All carbon feedstock is not combusted to CO2 emissions but is used as a raw material to produce chemicals.

[Add row]

(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

Oil

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Natural Gas

(7.31.2.1) Percentage of total chemical feedstock (%)

43.7

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Coal

(7.31.2.1) Percentage of total chemical feedstock (%)

9

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Biomass

(7.31.2.1) Percentage of total chemical feedstock (%)

12.1

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Waste (non-biomass)

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Fossil fuel (where coal, gas, oil cannot be distinguished)

(7.31.2.1) Percentage of total chemical feedstock (%)

15.8

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

Unknown source or unable to disaggregate

(7.31.2.1) Percentage of total chemical feedstock (%)

18.6

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

No change

[Fixed row]

(7.39) Provide details on your organization's chemical products.

Row 1

(7.39.1) Output product

Select from:

Specialty chemicals

(7.39.2) Production (metric tons)

0

(7.39.3) Capacity (metric tons)

0

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Eastman is a global specialty materials company that produces a broad range of products found in items people use every day. Eastman's businesses are managed and reported in four operating segments: Advanced Materials, Additives & Functional Products, Chemical Intermediates, and Fibers. Across these segments, Eastman has chemistries ranging from cellulosic biopolymers, polyesters, alkylamine derivatives, olefin derivatives, acetyls, plasticizers, cellulose acetate fibers, and

many more. Eastman's molecular recycling technologies, including carbon renewal technology and polyester renewal technology, are also being used for production and commercial sales of multiple products within many of these chemistries. Eastman considers production, capacity, and technical details to be confidential information, and therefore entered zero in the appropriate fields above.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00070984

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

6537605

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

9210000000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

10.9

(7.45.7) Direction of change

Select from:

Increased

(7.45.8) Reasons for change

Select all that apply

Acquisitions

Change in output

Change in revenue

(7.45.9) Please explain

The metric provided is a standard total revenue intensity metric. The % change in the metric compared to the previous year indicates an 10.9% increase. Revenues decreased by 12.9% compared to 2022, because of the seasonal declines and continued customer inventory destocking in some of our key end markets.

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

- No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

11/30/2020

(7.53.1.6) Target coverage

Select from:

- Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Methane (CH4)
- Nitrous oxide (N2O)
- Carbon dioxide (CO2)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF6)

(7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

- Market-based

(7.53.1.11) End date of base year

12/31/2017

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

7125479

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

1284781

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

8410260.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

5718976.800

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

5526585

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

1011020

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

6537605.000

(7.53.1.78) Land-related emissions covered by target*Select from:* No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

69.58

(7.53.1.80) Target status in reporting year*Select from:* Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

All manufacturing sites are included. In 2020, Eastman announced a goal of reducing its combined absolute Scope 1+2 GHG emissions by 32% by 2030, from a baseline year of 2017. The boundary of Eastman's Scope 1 and Scope 2 emissions are manufacturing sites where we have a controlling interest. Scope 1 and Scope 2 emissions have decreased by 3.43% compared to 2022 and have decreased by 22.3 % compared the baseline year of 2017.

(7.53.1.83) Target objective

32% reduction in Scope 1 and Scope 2 emissions by 2030.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Eastman is committed to reach carbon neutrality by 2050 and has interim milestones along our path to decarbonization. For our near-term targets, Eastman committed to reducing our absolute scope 1 and 2 emissions by 32% by 2030 and sourcing all purchased electricity from renewables for our sites in North America and Europe. The critical path to these targets requires focus on energy efficiency, process improvements, and renewable energy, all of which contributed to an overall reduction of 21.8% through 2023. Eastman has a demonstrated record of achieving energy efficiency excellence which has been externally recognized. We maintain partnerships with the US Environmental Protection Agency's ENERGY STAR Industrial Program, the US Department of Energy's (DOE) Better Plants and Better Climate Challenge programs to support further progress. We are actively pursuing process improvement projects to achieve larger energy and GHG reductions and our innovative molecular recycling platforms illustrate the value and contributions of process transformation. Eastman's first U.S. molecular recycling project neared mechanical completion by EOY 2023, with two additional projects planned. This proven technology recycles hard-to-recycle plastic waste bound for landfill or incineration today, breaking it into its molecular building blocks and then reassembling it to become virgin-quality material with lower greenhouse gas emissions than traditional, fossil-based methods. Due to the continued decline in the costs of renewable wind and solar energy, we expect to address a portion of our Scope 2 emissions through cost-effective deployment of these proven technologies. To further support these efforts, Eastman is making strides in prioritizing sustainability integration across our portfolio by expanding the breadth and ownership of our decarbonization platform. The new governance structure is more comprehensive, including all 3 scopes of emissions as well as incorporating a steering team of Executives across multiple functions within the organization (e.g. operations, procurement, business, technology, and key site leaders). Similarly, a cross-functional core team is managing portfolios of projects across all 3 scopes of emissions to consistently vet decisions for ultimate ratification by the steering team. This process ensures integrated and aligned choices that enable Eastman's climate goals as well as meet reliability, regulatory and business strategy needs.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Targets to increase or maintain low-carbon energy consumption or production

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

Low 1

(7.54.1.2) Date target was set

08/01/2022

(7.54.1.3) Target coverage

Select from:

Suppliers

(7.54.1.4) Target type: energy carrier

Select from:

Electricity

(7.54.1.5) Target type: activity

Select from:

Consumption

(7.54.1.6) Target type: energy source

Select from:

Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2017

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

0

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

10

(7.54.1.13) % of target achieved relative to base year

10.00

(7.54.1.14) Target status in reporting year

Select from:

Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, converting purchased electricity to renewable sources will reduce our scope 2 emissions.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

By 2030, 100% of Eastman's purchased electricity for North America and Europe will be from renewable sources. The target covers all electricity suppliers and all sites in North America and Europe. Latin America and Asia are not included because they represent only 6% of Eastman's purchased electricity.

(7.54.1.20) Target objective

Reduce scope 2 emissions by converting purchased electricity to renewable sources.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

In 2023, 10% of Eastman's purchased electricity in North America and Europe was from renewable sources. We are working to increase the share of renewable electricity purchased in North America and Europe to 100% by 2030 via various renewable electricity products for our sites in both regions.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	30	Numeric input

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
To be implemented	14	32000
Implementation commenced	16	86000
Implemented	22	58000
Not to be implemented	10	<i>Numeric input</i>

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

- Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

37000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

2900000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

60000

(7.55.2.7) Payback period

Select from:

<1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Machine/equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

8000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

640000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

600000

(7.55.2.7) Payback period

Select from:

- <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

- 11-15 years

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

- Motors and drives

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

11000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

600000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

560000

(7.55.2.7) Payback period

Select from:

- <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Reuse of water

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

500

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

27000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

- No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

- 11-15 years

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

- Dedicated budget for energy efficiency

(7.55.3.2) Comment

Eastman's capital energy budget continues to be supported by upper management and was \$5 million for 2023. Eastman's business strategy clearly reflects an emphasis on energy reduction.

Row 2

(7.55.3.1) Method

Select from:

- Employee engagement

(7.55.3.2) Comment

To guide and direct corporate-wide energy efforts, we developed an energy communications plan that is continually updated. To build support in energy management at all levels, the Global Natural Resources Team uses awareness campaigns. Eastman promoted employee engagement in energy through newsletters sharing information on how employees can be more energy efficient, both at work and at home. Investing in training included providing training to both operators and engineers on energy improvement opportunities regarding condensate and steam traps. Multiple classes on the company's energy and sustainability programs were also taught as part of the onboarding plan for new engineers. Eastman provides an educational module including process engineers and others to learn about life cycle assessment and carbon footprinting. The two-day course exposes employees to the concepts around life cycle thinking, principles of the circular economy, and LCA techniques.

Row 3

(7.55.3.1) Method

Select from:

- Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Current regulatory requirements reinforce fuel conversion that results in lower GHG. Eastman is subject to emissions trading schemes in Europe and the Republic of Korea, alongside additional legal compliance in Europe on energy efficiency.

Row 4

(7.55.3.1) Method

Select from:

- Internal incentives/recognition programs

(7.55.3.2) Comment

To motivate employees, recognition programs are used along with team celebrations and verbal and written reinforcement. Employees are motivated to contribute to company energy efficiency goals through a variety of venues including recognition for achievements in the company newsletter, individual awards, team celebrations, notes of reinforcement and nominal prizes for participation. Performance commitments of all personnel include goals and objectives for each year, and performance against these goals is a factor in determining compensation.

[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Chemicals and plastics

Other, please specify :Polymer

(7.74.1.4) Description of product(s) or service(s)

Acetate Renew

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :LCA through LCA for Experts software comparison of Renew vs heritage material

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Cradle-to-gate

(7.74.1.8) Functional unit used

1 kg reference flow

(7.74.1.9) Reference product/service or baseline scenario used

Heritage cellulose acetate LCA

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Cradle-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.00114

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Through the combination of Eastman's Carbon Renewal Technology and renewable energy procurement efforts, the GWP of Eastman's Acetate Renew is reduced vs the heritage product. Acetate Renew has achieved a nearly 50% GWP reduction vs the heritage product. Eastman has line of sight to further reduce the footprint by an additional 10% through additional measures.

Row 2

(7.74.1.1) Level of aggregation

Select from:

Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Chemicals and plastics

Other, please specify :Renew Copolyester product stream

(7.74.1.4) Description of product(s) or service(s)

Renew Copolyester product stream

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :LCA through LCA for Experts software comparison of Renew vs heritage material

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Other, please specify :Cradle-to-intermediate gate

(7.74.1.8) Functional unit used

1 kg reference flow

(7.74.1.9) Reference product/service or baseline scenario used

Heritage Copolyester LCA

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Other, please specify :Cradle-to-intermediate gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.0005

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Through Eastman's Polyester Renewal Technology, the Global Warming Potentials (GWP) of Eastman's Copolyester products are reduced vs the heritage product. The intermediate product DMT has achieved a 30% GWP reduction vs the heritage product. Eastman has line of sight to further reduce the footprint through additional measures.

[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	Select from: <input checked="" type="checkbox"/> Yes
Palm oil	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(8.1.1) Provide details on these exclusions.

Timber products

(8.1.1.1) Exclusion

Select from:

Other, please specify :Sourced volume

(8.1.1.2) Description of exclusion

Eastman maintains strict confidentiality regarding the disclosure of sourced volume information for wood pulp. This approach is driven by our recognition that such data holds competitive sensitivity and has the potential to provide competitors with unwanted visibility into our operations. Consequently, we consider this information to be highly confidential and safeguard it accordingly.

(8.1.1.3) Value chain stage

Select from:

Upstream value chain

(8.1.1.4) Reason for exclusion

Select from:

Other, please specify :Data is considered confidential

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

No, the volume excluded is confidential

(8.1.1.10) Please explain

Eastman maintains strict confidentiality regarding the disclosure of sourced volume information for wood pulp. This approach is driven by our recognition that such data holds competitive sensitivity and has the potential to provide competitors with unwanted visibility into our operations. Consequently, we consider this information to be highly confidential and safeguard it accordingly.

Palm oil

(8.1.1.1) Exclusion

Select from:

Other, please specify :Sourced volume

(8.1.1.2) Description of exclusion

Eastman is not disclosing consumption data for palm oil derivatives and considers this data confidential because this information is considered competitively sensitive to our business and would enable competitors to gain undesired insight into our operations.

(8.1.1.3) Value chain stage

Select from:

Upstream value chain

(8.1.1.4) Reason for exclusion

Select from:

Other, please specify :Data is considered confidential

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

No, the volume excluded is confidential

(8.1.1.10) Please explain

Eastman is not disclosing consumption data for palm oil derivatives and considers this data confidential because this information is considered competitively sensitive to our business and would enable competitors to gain undesired insight into our operations.

[Add row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Volume type
Timber products	Select all that apply <input checked="" type="checkbox"/> Sourced
Palm oil	Select all that apply <input checked="" type="checkbox"/> Sourced

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

Brazil

(8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Bahia

(8.5.5) Source

Select all that apply

Contracted suppliers (manufacturers)

(8.5.7) Please explain

25-50% of total consumption comes from Brazil. This percentage is determined by reviewing commercial procurement contracts. The specific volume sourced may vary based on our commercial agreements, and more details are not disclosed due to confidentiality reasons. All of Eastman's wood pulp suppliers conform to the standards of internationally recognized forestry certifications, including Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC). The procured volumes are controlled accordingly and measured during procurement. Therefore, the origin of procured wood and pulp can be confirmed as deforestation-free.

Palm oil

(8.5.2) First level administrative division

Select from:

Not disclosing

(8.5.7) Please explain

Eastman is not disclosing consumption data for palm oil derivatives and considers this data confidential because this information is considered competitively sensitive to our business and would enable competitors to gain undesired insight into our operations.

Timber products

(8.5.1) Country/area of origin

Select from:

United States of America

(8.5.2) First level administrative division

Select from:

Not disclosing

(8.5.5) Source

Select all that apply

Contracted suppliers (manufacturers)

(8.5.7) Please explain

50-75% of total consumption comes from the US. This percentage is determined by reviewing commercial procurement contracts. The specific volume sourced from each region may vary based on our confidential commercial agreements. All Eastman's wood pulp suppliers conform to the standards of internationally recognized forestry certifications, including Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC). The procured volumes are controlled accordingly and measured during the procurement. Therefore, the origin of procured wood and pulp can be confirmed as deforestation-free.

Timber products

(8.5.1) Country/area of origin

Select from:

Norway

(8.5.2) First level administrative division

Select from:

Not disclosing

(8.5.5) Source

Select all that apply

Contracted suppliers (manufacturers)

(8.5.7) Please explain

<5% of total consumption comes from other countries, including Norway. This percentage is determined by reviewing commercial procurement contracts. The specific volume sourced from each region may vary based on our confidential commercial agreements. All Eastman's wood pulp suppliers conform to the standards of internationally recognized forestry certifications, including Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC). The procured volumes are controlled accordingly and measured during the procurement. Therefore, the origin of procured wood and pulp can be confirmed as deforestation-free.

Timber products

(8.5.1) Country/area of origin

Select from:

Canada

(8.5.2) First level administrative division

Select from:

Not disclosing

(8.5.5) Source

Select all that apply

Contracted suppliers (manufacturers)

(8.5.7) Please explain

>5% of total consumption comes from other countries, including Canada. This percentage is determined by reviewing commercial procurement contracts. The specific volume sourced from each region may vary based on our confidential commercial agreements. All Eastman's wood pulp suppliers conform to the standards of internationally recognized forestry certifications, including Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC). The procured volumes are controlled accordingly and measured during the procurement. Therefore, the origin of procured wood and pulp can be confirmed as deforestation-free.

[Add row]

(8.6) Does your organization produce or source palm oil derived biofuel?

Select from:

No

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

Yes, we have a no-conversion target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

Organization-wide (including suppliers)

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

Yes, we have other targets related to this commodity

Palm oil

(8.7.1) Active no-deforestation or no-conversion target

Select from:

No, and we do not plan to have a no-deforestation or no-conversion target in the next two years

(8.7.3) Primary reason for not having an active no-deforestation or no-conversion target in the reporting year

Select from:

Other, please specify :The majority of palm oil and palm oil derivatives sourced by Eastman are tied to customer-appointed sources of palm oil and palm oil derivatives. These customers have their own guidelines and policies for no-deforestation and no-conversion.

(8.7.4) Explain why you did not have an active no-deforestation or no-conversion target in the reporting year

The majority of palm oil and palm oil derivatives sourced by Eastman are tied to customers appointed sources of palm oil and palm oil derivatives. These customers have their own guidelines and policies for no-deforestation and no-conversion on which Eastman relies. Eastman will be 100% compliant with the new EUDR regulation as of 2025.

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

Yes, we have other targets related to this commodity

[Fixed row]

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

No-conversion

(8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

At Eastman, we follow the no-conversion definitions by FSC and AFi. Our sourcing activities and those of our suppliers must not cause or contribute to the conversion of natural ecosystems. This includes preventing the loss of forests for agricultural or other purposes and avoiding sustained changes in the species composition, function, or structure of natural ecosystems. We are committed to ensuring that our practices do not contribute to deforestation.

(8.7.1.3) Cutoff date

Select from:

1993-1997

(8.7.1.4) Geographic scope of cutoff date

Select from:

Country/area, please specify :United States of America, Norway, Canada, Brazil

(8.7.1.5) Rationale for selecting cutoff date

Select from:

Other, please specify :Aligned with our Sourcing Policy

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

2018

[Add row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

- Target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

- Yes, this target contributes to our no-conversion target

(8.7.2.3) Target coverage

Select from:

- Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

- Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Third-party certification

- % of volume third-party certified

(8.7.2.7) Third-party certification scheme

Chain-of-custody certification

- PEFC Chain-of-Custody (any type)

(8.7.2.8) Date target was set

01/01/2018

(8.7.2.9) End date of base year

12/31/2018

(8.7.2.10) Base year figure

75

(8.7.2.11) End date of target

12/31/2023

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

100

(8.7.2.14) Target status in reporting year

Select from:

Achieved and maintained

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

None, no alignment after assessment

(8.7.2.17) Explain target coverage and identify any exclusions

Eastman has established a robust target to ensure that all Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC) certifications held by Eastman and our suppliers are maintained in good standing. Since our target was established our aim is to source 100% of our dissolving wood pulp from suppliers who possess either or both of these esteemed certifications. This target is driven by our recognition that FSC and PEFC certifications are universally recognized as best-in-class standards, representing the gold standard in sustainable and responsible forestry practices. To achieve and maintain this

target, Eastman has implemented a comprehensive approach that includes annual supplier assessments, rigorous supplier audits, and proactive engagement with suppliers in cases of non-compliance. Through these measures, we ensure that our supply chain remains aligned with the stringent requirements and principles set forth by FSC and PEFC. By diligently adhering to these practices, Eastman demonstrates its unwavering commitment to upholding the highest standards of environmental stewardship and sustainable sourcing in our supply chain. Our proactive engagement with suppliers reinforces our shared dedication to maintaining the integrity and credibility of these globally recognized certifications.

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

Eastman is committed to maintaining the highest standards of sustainability and responsible sourcing. To achieve this, we undergo third-party due diligence audits, such as CanopyStyle audits, which evaluate both our internal practices and those of our supply chain. We engage with internal stakeholders and suppliers on a quarterly basis to ensure continuous alignment and collaboration. Additionally, we conduct comprehensive annual assessments of our suppliers to verify their compliance with relevant certifications and our sourcing policy. When necessary, we also perform audits on our suppliers to ensure adherence to these standards.

(8.7.2.20) Further details of target

Eastman has established a robust target to ensure that all Forest Stewardship Council (FSC) and/or Programme for the Endorsement of Forest Certification (PEFC) certifications held by Eastman and our suppliers are maintained in good standing. Since our target was established our aim is to source 100% of our dissolving wood pulp from suppliers who possess either or both of these esteemed certifications. This target is driven by our recognition that FSC and PEFC certifications are universally recognized as best-in-class standards, representing the gold standard in sustainable and responsible forestry practices. To achieve and maintain this target, Eastman has implemented a comprehensive approach that includes annual supplier assessments, rigorous supplier audits, and proactive engagement with suppliers in cases of non-compliance. Through these measures, we ensure that our supply chain remains aligned with the stringent requirements and principles set forth by FSC and PEFC. By diligently adhering to these practices, Eastman demonstrates its unwavering commitment to upholding the highest standards of environmental stewardship and sustainable sourcing in our supply chain. Our proactive engagement with suppliers reinforces our shared dedication to maintaining the integrity and credibility of these globally recognized certifications.

Palm oil

(8.7.2.1) Target reference number

Select from:

Target 4

(8.7.2.3) Target coverage

Select from:

Organization-wide (direct operations only)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Engagement with Tier 1 suppliers

% of Tier 1 suppliers engaged

(8.7.2.8) Date target was set

01/01/2017

(8.7.2.9) End date of base year

12/31/2017

(8.7.2.10) Base year figure

174

(8.7.2.11) End date of target

12/31/2023

(8.7.2.12) Target year figure

800

(8.7.2.13) Reporting year figure

704

(8.7.2.14) Target status in reporting year

Select from:

Underway

(8.7.2.15) % of target achieved relative to base year

84.66

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Other, please specify :Together for Sustainability (TfS)

(8.7.2.17) Explain target coverage and identify any exclusions

Eastman has set a target for all palm oil derivative suppliers to complete an Ecovadis survey every 3 years. This is important because Ecovadis rates companies across a range of ESG issues, including Environmental, Labor and Human Rights, and Sustainable Procurement topics. Asking all suppliers to complete this assessment gives Eastman a view into their holistic performance and programs, as well as assess supplier alignment with Eastman's policies and commitments. Asking suppliers to complete the survey once every three years gives Eastman a consistent and ongoing view of supplier performance. We plan to meet this target through regular engagement with suppliers, annual supplier assessments, and supplier audits.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

Eastman is a part of the TfS initiative which collaborates and stimulates suppliers together to create a larger impact on the industry and benefit from the shared efforts across the TfS network. Eastman asks suppliers to complete an Ecovadis survey once every three years to give Eastman a consistent and ongoing view of supplier performance. In 2023, 88% of suppliers completed an Ecovadis assessment.

(8.7.2.20) Further details of target

Eastman has set a target for all palm oil derivative suppliers to complete an Ecovadis survey every 3 years. This is important because Ecovadis rates companies across a range of ESG issues, including Environmental, Labor and Human Rights, and Sustainable Procurement topics. Asking all suppliers to complete this assessment gives Eastman a view into their holistic performance and programs, as well as assess supplier alignment with Eastman's policies and commitments. Asking suppliers to complete the survey once every three years gives Eastman a consistent and ongoing view of supplier performance. We plan to meet this target through regular engagement with suppliers, annual supplier assessments, and supplier audits.

Timber products

(8.7.2.1) Target reference number

Select from:

- Target 2

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

- No, this target is separate from our no-deforestation or no-conversion target

(8.7.2.3) Target coverage

Select from:

- Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

- Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Engagement with Tier 1 suppliers

- % of Tier 1 suppliers engaged

(8.7.2.8) Date target was set

01/01/2017

(8.7.2.9) End date of base year

12/31/2017

(8.7.2.10) Base year figure

(8.7.2.11) End date of target

12/31/2023

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

100

(8.7.2.14) Target status in reporting year*Select from:* Achieved and maintained**(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target***Select all that apply* None, no alignment after assessment**(8.7.2.17) Explain target coverage and identify any exclusions**

Eastman has implemented a goal of ensuring that all of our wood pulp suppliers complete Ecovadis assessments every three years. Ecovadis serves as a comprehensive survey tool, evaluating suppliers on various ESG aspects such as the environment, ethics, sustainable procurement, and human rights. This enables Eastman to gain a comprehensive and reliable understanding of our suppliers' initiatives, allowing us to assess the sustainability of our value chain. In 2023, our wood pulp suppliers diligently maintained their Ecovadis assessments or actively pursued renewing them, achieving noteworthy Gold and Silver rankings, as well as earning Committed badges.

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

Eastman's purpose is to enhance the quality of life in a material way, something we have been doing for over 100 years. To further this goal, Eastman has pursued multiple avenues for sourcing and producing these materials, goods and services in an environmentally safe and sustainable way. A few years ago, Eastman became

the first US company to join the initiative Together for Sustainability (TfS). This group of chemical and material companies shares our commitment to sustainable development and provides a promising look to the future of sustainability. TfS members assess and drive improvement in the sustainability of their supply chains, including environmental, social and ethical criteria. We place a strong emphasis on ongoing supplier monitoring and engagement in relation to sustainability matters. Our commitment extends to regularly assessing our suppliers' performance and actively collaborating with them to drive improvements. In doing so, we strive to ensure that our suppliers not only maintain their scores but also enhance them over time. This approach allows us to foster a continuous dialogue and partnership with our suppliers, reinforcing our shared commitment to sustainability.

(8.7.2.20) Further details of target

Eastman has implemented a goal of ensuring that all of our wood pulp suppliers complete Ecovadis assessments every three years. Ecovadis serves as a comprehensive survey tool, evaluating suppliers on various ESG aspects such as the environment, ethics, sustainable procurement, and human rights. This enables Eastman to gain a comprehensive and reliable understanding of our suppliers' initiatives, allowing us to assess the sustainability of our value chain. In 2023, our wood pulp suppliers diligently maintained their Ecovadis assessments or actively pursued renewing them, achieving noteworthy Gold and Silver rankings, as well as earning Committed badges.

Timber products

(8.7.2.1) Target reference number

Select from:

Target 3

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

Yes, this target contributes to our no-conversion target

(8.7.2.3) Target coverage

Select from:

Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

Other volume, please specify :Locations covered by target

(8.7.2.5) Category of target & Quantitative metric

Natural ecosystem restoration and long-term protection

Total number of restoration and/or conservation projects

(8.7.2.8) Date target was set

01/01/2018

(8.7.2.9) End date of base year

12/31/2018

(8.7.2.10) Base year figure

1

(8.7.2.11) End date of target

12/31/2023

(8.7.2.12) Target year figure

1

(8.7.2.13) Reporting year figure

1

(8.7.2.14) Target status in reporting year

Select from:

Achieved

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Other, please specify :United Nations Free, Prior and Informed Consent (FPIC) policy

(8.7.2.17) Explain target coverage and identify any exclusions

Eastman has set a target to complete at least one ecosystem restoration project each year. One of our Naia Sustainability goals is that we will proactively engage in advocacy and programs to protect forest ecosystems and support thriving communities through membership and contribution to MMCF initiatives supporting the United Nations Free Prior and Informed Consent FPIC policy. Our policy is to promote sustainable forest management practices and reduce ecological and environmental impacts in the supply chain. One of the ways that we do this is by engaging in ecosystem restoration projects. We will meet this target by continuously evaluating project and program opportunities and engaging in a manner that aligns with our company policies on forest management and deforestation and our parameters for ecosystem projects. We also receive support to pursue this goal from the Eastman Foundation. We consider several parameters when evaluating a conservation programs. We consider if the program will have an impact on our value chain and if there is an opportunity to collaborate with our partners, For the project in 2021 we worked with one of our North American suppliers and for 2022 and 2023 Eastman signed a partnership agreement with the environmental nongovernmental organization SOS Mata Atlântica, to donate 15000 seeds in support of a program designed to help restore the Brazilian Atlantic Forest. Another parameter we consider is if the area is marked as ancient or endangered by reputable standard such as the forest mapper from Canopy. In addition, we aim to have a positive impact on biodiversity water quality and support thriving communities that are local to the areas where we might invest in projects.

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

Reforestation projects are critical to ensure a sustainable supply of raw materials. As a responsible fiber producer, we prioritize sourcing wood from responsibly managed forests. Additionally, we collaborate with key partners to restore natural habitats, preserve biodiversity and demonstrate corporate social responsibility to help meet industry standards. We receive support from the Eastman Foundation, and actively seek collaboration opportunities with top-tier suppliers who share our high standards and interest in participating in these projects. By partnering with like-minded suppliers, we ensure alignment in quality and commitment, fostering successful and impactful initiatives.

(8.7.2.20) Further details of target

Eastman has set a target to complete at least one ecosystem restoration project each year. One of our Naia Sustainability goals are that we will proactively engage in advocacy and programs to protect forest ecosystems and support thriving communities through membership and contribution to MMCF initiatives, supporting the United Nations Free, Prior and Informed Consent (FPIC) policy. Our policy is to promote sustainable forest management practices and reduce ecological and environmental impacts in the supply chain. One of the ways that we do this is by engaging in ecosystem restoration projects. We will meet this target by continuously evaluating project and program opportunities and engaging in a manner that aligns with our company policies on forest management and deforestation and our parameters for ecosystem projects. We also receive support to pursue this goal from the Eastman Foundation. We consider several parameters when evaluating a conservation programs. We consider if the program will have an impact on our value chain, and if there is an opportunity to collaborate with our partners. For the project in 2021 we worked with one of our North American suppliers and for 2022 and 2023 Eastman signed a partnership agreement with the environmental nongovernmental organization SOS Mata Atlântica to donate 15,000 seeds in support of a program designed to help restore the Brazilian Atlantic Forest. Another parameter we consider is if the area is marked as ancient or endangered by reputable standard such as the forest mapper from Canopy. In addition, we aim to have a positive impact on biodiversity, water quality and support thriving communities that are local to the areas where we might invest in projects.

[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:

Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

Chain-of-custody certification

Supplier engagement/communication

(8.8.3) Description of methods/tools used in traceability system

Eastman has implemented a comprehensive framework to ensure traceability in its supply chain, utilizing the Forest Stewardship Council (FSC) Chain of Custody certification program, Forest Stewardship Council (FSC) Controlled Wood certification program, and Programme for the Endorsement of Forest Certification (PEFC) Chain of Custody certification program. These programs, coupled with annual certification audits, enable Eastman to effectively track and monitor the origins of its wood pulp. While Eastman has not encountered a specific situation where it needs to trace products back to their origins, the company has demonstrated its capability to do so through rigorous audits. Third-party auditors have conducted on-site verifications at our suppliers' facilities to assess the effectiveness of Eastman's control systems and the visibility of our supply chain. To further ensure compliance with certifications and standards, Eastman holds quarterly internal meetings to thoroughly review supplier documents. This rigorous control system allows us to verify that our suppliers maintain adherence to all required certifications and standards.

Palm oil

(8.8.1) Traceability system

Select from:

No, and we do not plan to establish one within the next two years

(8.8.4) Primary reason your organization does not have a traceability system

Select from:

Not an immediate strategic priority

(8.8.5) Explain why your organization does not have a traceability system

Eastman's suppliers' have strong traceability systems in place upon which it relies for evidence of the origins of its disclosed commodities. Eastman buys palm oil derivatives from producers who do have monitoring systems in place; 90% of the palm oil derivatives that Eastman procures is traceable to the mill level by its suppliers

[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

100

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

100

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

50

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

50

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

 Yes**Palm oil****(8.9.1) DF/DCF status assessed for this commodity**

Select from:

 No, but we plan to do so within the next two years**(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?**

Select from:

 Yes**(8.9.7) Primary reason for not assessing DF/DCF status**

Select from:

 Not an immediate strategic priority**(8.9.8) Explain why you have not assessed DF/DCF status**

Customers have indicated acceptable suppliers based on their stringent requirements for sourced palm oil, which include RSPO Mass Balance certification. Eastman agrees with its customers' guidance for quality of supply. 7% of Eastman's consumption of palm oil derivatives is certified as RSPO Mass Balance. Eastman only has control over sourcing decisions for 5-10% of the palm oil derivatives that it purchases; therefore, Eastman is not able to fully control maintenance of third-party certifications systems in its supply chain. However, Eastman does perform annual supplier assessments and requires suppliers to complete Ecovadis assessments and is therefore able to maintain visibility into the percentage of its suppliers that are RSPO certified. Eastman also engages suppliers through education and dialogue to encourage suppliers to become or remain RSPO certified. Within the next two years, Eastman plans to assess the DCF status of applicable Palm Oil volumes imported into the EU to align with the requirements of the EUDR.

[Fixed row]

(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Chain-of-custody certification

FSC Chain-of-Custody certification (any type)

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

50

(8.9.1.3) Comment

About 50-75% of the wood pulp that Eastman procures has Forest Stewardship Council (FSC) certification, and the balance of wood pulp is sourced as Programme for the Endorsement of Forest Certification (PEFC), a globally recognized alliance of national forest certification systems that promotes sustainable forestry practices. This certification signifies that we have established and implemented robust procedures to accurately account for the purchasing, tracking, manufacturing, sale, and recordkeeping of certified materials. It ensures that the wood pulp we source and utilize can be traced back to sustainably managed forests. Eastman requires all suppliers to possess FSC and/or PEFC certification. This requirement ensures that our suppliers share our dedication to responsible sourcing practices. Furthermore, we conduct annual supplier assessments to verify and ensure their compliance with these certifications, reinforcing our commitment to sustainability and responsible supply chain management.

[Add row]

(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.

Timber products

(8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification

PEFC Chain-of-Custody (any type)

(8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

50

(8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

Select all that apply

Production unit monitoring

(8.9.2.4) Comment

25-50% of our disclosure volume is PEFC CoC certified, and we ensure additional control measures are in place to determine DCF status of these volumes through production unit monitoring. We have not identified any deforestation in our direct operations or supply chain but have taken steps to help address relevant considerations. We undergo annual audits which evaluate our own practices, as well as our oversight and the practices of our supply chain. Audits confirm that all our suppliers are FSC and/or PEFC-compliant and that they follow sustainable Forest Management practices. Eastman incorporates any supplier that is not FSC certified into our FSC Due Diligence System (DSS). We apply the FSC Controlled Wood standard for Chain of Custody and the relevant FSC National Risk Assessment based on the supplier's Country of Origin. This rigorous approach enables us to validate that our materials comply with FSC controlled wood sourcing requirements. We also require our suppliers to perform conversion analysis and provide supporting evidence that demonstrates compliance with FSC's conversion policy. Our suppliers conduct their own geospatial monitoring assessments; these actions are reviewed and audited by SCS. Should they acquire new lands, they are required to notify Eastman and demonstrate adherence to our policies before any transaction with Eastman can proceed.

Palm oil

(8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification

RSPO - Mass Balance

(8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

7

(8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

Select all that apply

No

(8.9.2.4) Comment

Customers have indicated acceptable suppliers based on their stringent requirements for sourced palm oil, which include RSPO Mass Balance certification. Eastman agrees with its customers' guidance for quality of supply. The ~7% of palm oil derivative volume that is certified as deforestation-free in this response refers to Eastman's consumption of palm oil derivatives. Eastman only has control over sourcing decisions for 5-10% of the palm oil derivatives that it purchases; therefore, Eastman is not able to fully control maintenance of third-party certifications systems in its supply chain. However, Eastman does perform annual supplier assessments and requires suppliers to complete Ecovadis assessments and is therefore able to maintain visibility into the percentage of its suppliers that are RSPO certified. Eastman also engages suppliers through education and dialogue to encourage suppliers to become or remain RSPO certified.

[Add row]

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

50.00

(8.9.3.2) Production unit monitoring approach

Select all that apply

Geospatial monitoring or remote sensing tool

(8.9.3.3) Description of production unit monitoring approach

We have not identified any deforestation in our direct operations or supply chain but have taken steps to help address relevant considerations. We undergo annual audits which evaluate our own practices, as well as our oversight and the practices of our supply chain. Audits confirm that all our suppliers are FSC and/or PEFC-

compliant and that they follow sustainable Forest Management practices. Eastman incorporates any supplier that is not FSC certified into our FSC Due Diligence System (DSS). We apply the FSC Controlled Wood standard for Chain of Custody and the relevant FSC National Risk Assessment based on the supplier's Country of Origin. This rigorous approach enables us to validate that our materials comply with FSC controlled wood sourcing requirements. We also require our suppliers to perform conversion analysis and provide supporting evidence that demonstrates compliance with FSC's conversion policy. Our suppliers conduct their own geospatial monitoring assessments; these actions are reviewed and audited by SCS. Should they acquire new lands, they are required to notify Eastman and demonstrate adherence to our policies before any transaction with Eastman can proceed.

(8.9.3.4) DF/DCF status verified

Select from:

Yes

(8.9.3.5) Type of verification

Select all that apply

Third party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

50

(8.9.3.7) Explain the process of verifying DF/DCF status

25-50% of our disclosure volume is PEFC CoC certified, and we ensure additional control measures are in place to determine DCF status of these volumes through production unit monitoring. We have not identified any deforestation in our direct operations or supply chain but have taken steps to help address relevant considerations. We undergo annual audits which evaluate our own practices, as well as our oversight and the practices of our supply chain. Audits confirm that all our suppliers are FSC and/or PEFC-compliant and that they follow sustainable Forest Management practices. Eastman incorporates any supplier that is not FSC certified into our FSC Due Diligence System (DSS). We apply the FSC Controlled Wood standard for Chain of Custody and the relevant FSC National Risk Assessment based on the supplier's Country of Origin. This rigorous approach enables us to validate that our materials comply with FSC controlled wood sourcing requirements. We also require our suppliers to perform conversion analysis and provide supporting evidence that demonstrates compliance with FSC's conversion policy. Our suppliers conduct their own geospatial monitoring assessments; these actions are reviewed and audited by SCS. Should they acquire new lands, they are required to notify Eastman and demonstrate adherence to our policies before any transaction with Eastman can proceed.

[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint
Timber products	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Palm oil	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Timber products

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

We monitor the deforestation and conversion footprint in our value chain

(8.10.1.2) % of disclosure volume monitored or estimated

100

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

Since a specified cutoff date

(8.10.1.4) Year of cutoff date

1994

(8.10.1.6) Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

Eastman suppliers do not source wood from plantations that were established on areas converted from natural forest after 1994 and can supply evidence specifying conversion date. Organizations that converted natural forests to plantations after 1994 cannot obtain FSC certification for these plantations, and Eastman sources wood only from suppliers who are FSC and/or PEFC certified. For those that are PEFC certified, we ensure additional control measures are in place to determine DCF status through production unit. Monitoring this commitment is included in our Supplier agreements and also verified annually by independent audits as part of the FSC and/or PEFC certification process. Eastman incorporates any supplier that is not FSC certified into our FSC Due Diligence System (DSS). We apply the FSC Controlled Wood standard for Chain of Custody and the relevant FSC National Risk Assessment based on the supplier's Country of Origin. This rigorous approach enables us to validate that our materials comply with FSC controlled wood sourcing requirements. We also require our suppliers to perform conversion analysis and provide supporting evidence that demonstrates compliance with FSC's conversion policy. Our suppliers conduct their own geospatial monitoring assessments. Should they acquire new lands, they are required to notify Eastman and demonstrate adherence to our policies before any transaction with Eastman can proceed.

Palm oil

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

- We estimate the deforestation and conversion footprint based on sourcing area

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

- During the last 5 years

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

We engage with our suppliers and their sustainability directors 1-2 times per year to ensure that their deforestation/conversion practices, certifications (RSPO), and adherence to standards (NPDE) are still in place. This oversight enables us to state that 99% of the palm oil products that Eastman procures is deforestation-free. We do not have full clarity around the sourcing and deforestation practices of 1% of the palm oil derivatives that we source.
 [Add row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Palm oil	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Palm oil

(8.11.1.1) Action type

Select from:

Other, please specify :We have increased our share of RSPO material where Eastman has full autonomy of sourcing PO and PO derivatives.

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

Yes

(8.11.1.4) Main measures identified to manage or resolve the challenges

Select all that apply

- Greater customer awareness
- Greater transparency

(8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

Eastman is increasing customer awareness about deforestation which will create demand for certified materials. This will support Eastman's no-deforestation efforts, as customers will be driven to request a higher percentage of RSPO-certified material. Frequent engagement will improve and extend quality of our data regarding our suppliers' value chains which will help us manage and mitigate deforestation risks.

[Add row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

- Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

- Labor rights
- Land use rights
- Third parties' rights
- Environmental protection
- Human rights protected under international law
- Tax, anti-corruption, trade and customs regulations
- Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting

- The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

(8.14.3) Procedure to ensure legal compliance

Select all that apply

- Certification
- Remote sensing or other geospatial monitoring
- First party audits
- Third party audits
- Second party audits
- Supplier self-declaration

(8.14.4) Indicate if you collect data regarding compliance with the Brazilian Forest Code

Select from:

- Yes

(8.14.5) Please explain

Our suppliers adhere to the Brazilian Forest Code and conduct internal compliance checks using legal software to ensure ongoing adherence. Additionally, they undergo periodic third-party assessments and can provide evidence of their compliance.

[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

	Engagement in landscape/jurisdictional initiatives
	<p>Select from:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Yes, we engage in landscape/jurisdictional initiatives

[Fixed row]

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

(8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

Select all that apply

- Opportunity for increased human well-being in area
- Opportunity to protect and restore natural ecosystems
- Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems

(8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

One of our sustainability goals for brands like Naia is to proactively engage in advocacy and programs to protect forest ecosystems and support thriving communities. Through membership and contribution to MMCF initiatives, we support the United Nations Free, Prior and Informed Consent (FPIC) policy. Our policy is to promote sustainable forest management practices and aims to reduce ecological and environmental impacts within our supply chain. One of the ways that we do this is by participating in ecosystem restoration projects. When evaluating conservation programs, we consider several parameters, including the potential impact on our value chain and opportunities for collaboration with our partners. We also assess whether the area is designated as ancient or endangered by reputable standards, such as Canopy's ForestMapper. Additionally, we strive to positively impact biodiversity, improve water quality and support thriving communities in areas where we invest in our projects.

[Fixed row]

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

Row 1

(8.15.2.1) Landscape/jurisdiction ID

Select from:

- LJ1

(8.15.2.2) Name of initiative

Restoration project in the Brazilian Atlantic Forest

(8.15.2.3) Country/area

Select from:

Brazil

(8.15.2.4) Name of landscape or jurisdiction area

BAHIA

(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:

Yes

(8.15.2.7) Area covered by the initiative (ha)

5.4

(8.15.2.8) Type of engagement

Select all that apply

Funder: Provides full or partial financial resources

(8.15.2.9) Engagement start year

2022

(8.15.2.10) Engagement end year

Select from:

Please specify :2023

(8.15.2.11) Estimated investment over the project period

50000

(8.15.2.12) Landscape goals supported by engagement

Environmental

- Natural ecosystems conserved and/or restored

(8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative

(8.15.2.14) Type of partners engaged in the initiative design and implementation

Select all that apply

- NGO and/or civil society

(8.15.2.15) Description of engagement

Eastman has signed a partnership agreement with the environmental nongovernmental organization SOS Mata Atlântica to donate 15,000 seedlings in support of a program designed to help restore the Brazilian Atlantic Forest. This environmental initiative will support Future Forests (Florestas do Futuro in Brazilian Portuguese), a program created to catalyze forest restoration in permanent protection areas, such as riparian forests and legal reserves in the Atlantic Forest biome. The project focuses on forest restoration in Brazil's Jequitibá region within an environmental protection area on the north coast of Bahia. The area, in the municipality of Entre Rios, is home to two springs. The initiative will contribute to improving the ecosystem service of water regulation, adding benefits to the entire region.

(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

- Yes, progress is monitored using an internally defined framework

(8.15.2.17) State the achievements of your engagement so far and how progress is monitored

Planting reports are made after the conclusion of each project phase, along with distribution of periodical reports with planting images during area maintenance and annual reports during the monitoring period. The planted trees will be monitored in the next 20 years to come.

(8.15.2.18) Claims made

Select from:

No, we are not making any claims, and we do not plan to within the next two years

[Add row]

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Row 1

(8.15.3.1) Landscape/jurisdiction ID

Select from:

LJ1

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data

[Add row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

- Timber products

(8.16.1.2) Activities

Select all that apply

- Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

- Not applicable

(8.16.1.4) Subnational area

Select from:

- Not applicable

(8.16.1.5) Provide further details of the activity

As part of our Naia brand, Eastman has joined Textile Exchange, the global nonprofit organization committed to reducing the textile industry's impact on the environment. Eastman is also a member of the Sustainable Apparel Coalition, a global, multi-stakeholder non-profit alliance for the fashion industry. Eastman has also partnered with Canopy, a non-profit organization that works with the forest industry's biggest customers and their suppliers to develop business solutions that protect the world's endangered forests, to ensure excellence in our wood pulp sourcing techniques and to demonstrate our ongoing commitment to promoting sustainable forestry practices. As we continue to develop partnerships with brands, we hear time and time again about the increasing need for sustainable materials. Working with Canopy gives our customers the confidence that our sustainable product portfolio is responsibly sourced and produced, ensuring protection of ancient and endangered forests. As producers of biobased products derived from wood pulp, we take our commitment to sustainable forestry management seriously. We are integrating sustainability across Eastman's supply chain, meeting customer and consumer demand while ensuring sustainable sourcing and production. We are also pursuing collaborations with world-class scientific institutions, fashion schools, non-profit organizations, and more to help make a positive impact on the environment.

Row 2

(8.16.1.1) Commodity

Select all that apply

Palm oil

(8.16.1.2) Activities

Select all that apply

Involved in industry platforms

(8.16.1.3) Country/area

Select from:

Not applicable

(8.16.1.4) Subnational area

Select from:

Not applicable

(8.16.1.5) Provide further details of the activity

Eastman is a Roundtable on Sustainable Palm Oil (RSPO) member. Through its membership, Eastman supports and encourages its suppliers to become RSPO-certified. In this way, Eastman is working to accelerate the proliferation of RSPO-certification in the palm oil supply chain. Eastman also produces RSPO-certified products. Part of Eastman's environmental strategy is to increase the amount of palm oil derivatives it purchases which are RSPO-certified. Being a member of RSPO helps Eastman implement this strategy. As a member, Eastman is able to better understand its suppliers' challenges, how to help its suppliers achieve RSPO certification, and actively champion RSPO certification in the palm oil supply chain.

[Add row]

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

- Project 1

(8.17.1.2) Project type

Select from:

- Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

- Improvement of water availability and quality
- Net gain in biodiversity and ecosystem integrity
- Reduce/halt biodiversity loss
- Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- No

(8.17.1.5) Description of project

Eastman has signed a partnership agreement with the environmental nongovernmental organization SOS Mata Atlântica to donate 15,000 seedlings in support of a program designed to help restore the Brazilian Atlantic Forest. This environmental initiative will support Future Forests (Florestas do Futuro in Brazilian Portuguese), a program created to catalyze forest restoration in permanent protection areas, such as riparian forests and legal reserves in the Atlantic Forest biome. The project

focuses on forest restoration in Brazil's Jequitibá region within an environmental protection area on the north coast of Bahia. The area, in the municipality of Entre Ríos, is home to two springs. The initiative will contribute to improving the ecosystem service of water regulation, adding benefits to the entire region.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

Project based in sourcing area(s)

(8.17.1.7) Start year

2022

(8.17.1.8) Target year

Select from:

2023

(8.17.1.9) Project area to date (Hectares)

5.4

(8.17.1.10) Project area in the target year (Hectares)

5.4

(8.17.1.11) Country/Area

Select from:

Brazil

(8.17.1.12) Latitude

-11.94064

(8.17.1.13) Longitude

(8.17.1.14) Monitoring frequency

Select from:

- Annually

(8.17.1.15) Total investment over the project period (currency)

50000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- Improvement of water availability and quality
- Net gain in biodiversity and ecosystem integrity
- Reduce/halt biodiversity loss
- Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

Eastman has signed a partnership agreement with the environmental nongovernmental organization SOS Mata Atlântica to donate 15,000 seedlings in support of a program designed to help restore the Brazilian Atlantic Forest. This environmental initiative will support Future Forests (Florestas do Futuro in Brazilian Portuguese), a program created to catalyze forest restoration in permanent protection areas, such as riparian forests and legal reserves in the Atlantic Forest biome. The project focuses on forest restoration in Brazil's Jequitibá region within an environmental protection area on the north coast of Bahia. The area, in the municipality of Entre Ríos, is home to two springs. The initiative will contribute to improving the ecosystem service of water regulation, adding benefits to the entire region.

[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

Facilities

(9.1.1.2) Description of exclusion

Excluded facilities include our corporate campus and regional non-manufacturing sales and administrative offices. The water used in our excluded facilities is primarily for water, sanitation, and hygiene services for our employees.

(9.1.1.3) Reason for exclusion

Select from:

Water used for internal WASH services

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

Less than 1%

(9.1.1.8) Please explain

Estimated non-manufacturing water use is 28 megaliters (ML) per year, which is significantly less than 1% of total water withdrawals.

[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow meters or other methods

(9.2.4) Please explain

At 100% of our manufacturing sites, most water withdrawals are continuously metered and monitored by digital control systems which log measurements every 10 seconds or less. A small portion of water withdrawals is dependent on public utility metering for water, sanitation, and hygiene services within our manufacturing sites and for process water withdrawal at a few of our smaller sites. Water withdrawal data is retained at the site level and reported to corporate Global Health, Safety & Environment annually by volume and source. This aspect helps to provide a deeper understanding of our dependence on water at our manufacturing sites. Even though corporate campus and regional non-manufacturing sales and administrative offices are excluded from the reported totals, as stated in 9.1.1, their total water withdrawal volumes are monitored.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Water sources are known for all manufacturing site withdrawals, which are metered or determined by other methods.

(9.2.4) Please explain

At 100% of our manufacturing sites, most water withdrawals are continuously metered and monitored by digital control systems which log measurements every 10 seconds or less. A small portion of water withdrawals is dependent on public utility metering for water, sanitation, and hygiene (WASH) services within our manufacturing sites and for process water withdrawal at a few of our smaller sites. Water withdrawal data is retained at the site level and reported to corporate Global Health, Safety & Environment annually by volume and source. This aspect helps to provide a deeper understanding of our dependence on water use at our manufacturing sites.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

The quality of water withdrawals is monitored by on-site labs using automatic and manual sampling. Parameters measured often include total suspended solids (TSS), turbidity, and temperature.

(9.2.4) Please explain

The quality of water withdrawals varies and is monitored by on-site laboratory testing as necessary for how the water will be used. Testing frequency is determined by facility but ranges from continuous to monthly analysis. Water withdrawals receive different levels of treatment depending on the water quality and water use requirements at each manufacturing site. Approximately 8% of our small manufacturing sites only withdraw municipal water primarily for Water, Sanitation, and Hygiene (WASH) services and other uses that do not require quality monitoring at most sites. Water withdrawal quantity helps to provide a deeper understanding of water use at our manufacturing sites and the risks associated with poor quality water withdrawals during droughts, for example.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow meters or other methods

(9.2.4) Please explain

At 100% of our manufacturing sites, most water discharges are continuously metered and monitored by digital control systems which log measurements every 10 seconds or less. A small portion of water discharges is dependent on public utility metering for water, sanitation, and hygiene services within our manufacturing sites and for process water discharges at a few of our smaller sites. Water discharge data is retained at the site level and reported to corporate Global Health, Safety & Environment annually by volume and destination. Even though corporate campus and regional non-manufacturing sales and administrative offices are excluded from the reported totals, as stated in 9.1.1, their total water discharge volumes are monitored. Water discharge helps to provide a deeper understanding of water use at our manufacturing sites and the water impact of each site.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Destinations are known for all manufacturing site discharges, which are metered or determined by other methods.

(9.2.4) Please explain

At 100% of our manufacturing sites, most water discharges are continuously metered and monitored by digital control systems which log measurements every 10 seconds or less. A small portion of water discharges is dependent on public utility metering for water, sanitation, and hygiene services within our manufacturing sites and for process water discharges at a few of our smaller sites. Water discharge data is retained at the site level and reported to corporate Global Health, Safety & Environment annually by volume and destination. This aspect helps to provides a deeper understanding of water use at our manufacturing sites and the water impact of each site.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

The level of treatment is known for all manufacturing site discharges, which are metered or determined by other methods.

(9.2.4) Please explain

At 100% of our manufacturing sites, most water discharges are continuously metered and monitored by digital control systems which log measurements every 10 seconds or less. A small portion of water discharges is dependent on public utility metering for water, sanitation, and hygiene services within our manufacturing sites and for process water discharges at a few of our smaller sites. Water discharge data is retained at the site level and reported to corporate Global Health, Safety & Environment annually by volume and destination. Water discharge helps to provide a deeper understanding of water use at our manufacturing sites and the water impact of each site.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Testing methods by permit conditions or local requirements

(9.2.4) Please explain

Water is discharged complying with parameters outlined in either a discharge permit or in accordance with a local publicly owned treatment works. In many cases, pre-treatment is performed prior to discharge. The quality of the wastewater discharge is monitored and recorded as designated by discharge permits. Some effluent parameters are measured annually, but many are measured quarterly or monthly. This aspect helps to provide a deeper understanding of water discharge quality at our manufacturing sites and the water impact of each site.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Testing methods by permit conditions or local requirements

(9.2.4) Please explain

Water is discharged complying with parameters outlined in either a discharge permit or in accordance with a local publicly owned treatment works. Our manufacturing sites monitor discharge emissions at least annually. This aspect helps to provide a deeper understanding of water discharge quality at our manufacturing sites and the water impact of each site.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

Testing methods by permit conditions or local requirements

(9.2.4) Please explain

Water is discharged complying with parameters outlined in either a discharge permit or in accordance with a local publicly owned treatment works. The quality of the wastewater discharge is monitored and recorded as designated by discharge permits. This aspect helps to provide a deeper understanding of water use at our manufacturing sites and the water impact of each site.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Flow meters or other methods

(9.2.4) Please explain

100% of our manufacturing sites measure the majority of total withdrawal and discharge volumes continuously and report these volumes to corporate Global Health, Safety & Environment annually. The total volume of water consumed at each site is calculated annually by subtracting the total volume of water discharged from the total volume of water withdrawn. The total volume of water consumed at our largest manufacturing site is monitored monthly. We use this aspect to ensure that all manufacturing site withdrawals and discharges are accounted for. This important aspect indicates the volume of water no longer available for use by the ecosystem or local community.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

51-75

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Flow meters or other methods

(9.2.4) Please explain

54% of our manufacturing sites report recycled/reused water. Examples of recycled/reused water volumes reported include cooling tower circulation minus make-up, condensate return, and water bath circulation minus make-up. We plan to increase the number of sites reporting water recycled/reused data and the types of recycled/reused water being monitored going forward. We have a new water target to increase the proportion of sites monitoring water recycled/reused to 100% by 2030. This aspect helps to provide a deeper understanding of water reuse at our manufacturing sites and will provide an avenue for sharing water reuse opportunities between sites.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Unknown

(9.2.3) Method of measurement

Water, Sanitation, and Hygiene (WASH) self-assessment developed by the World Business Council for Sustainable Development (WBCSD)

(9.2.4) Please explain

In 2023, 86% of Eastman manufacturing sites completed the Water, Sanitation, and Hygiene (WASH) self-assessment to provide a baseline WASH measurement and to identify gaps for improvement in WASH services for all employees. We will determine the frequency of reassessment in the near future. Eastman is committed to providing safe water, sanitation and hygiene in the workplace at an appropriate level of standard for all employees at all sites.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

785645

(9.2.2.2) Comparison with previous reporting year

Select from:

About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.2.6) Please explain

Total withdrawal is primarily an aggregation of local measurements, but a significant portion of withdrawal is calculated based on pump capacity and run time because piping configurations do not provide the pipe run required for accurate metering. Eastman's total withdrawal volume increased 2% compared to 2022. This change is primarily due to an improvement in water accounting methodology. Near future water withdrawal volumes are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and weather. Thresholds for comparison with previous reporting year' and 'five-year forecast': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Total discharges

(9.2.2.1) Volume (megaliters/year)

754821

(9.2.2.2) Comparison with previous reporting year

Select from:

Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Outfall meter calibration

(9.2.2.4) Five-year forecast

Select from:

About the same

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.2.6) Please explain

Total discharge is primarily an aggregation of local measurements. Eastman's total discharge volume increased 13% compared to 2022. This change is primarily due to a calibration issue with the meter measuring the flow of our largest outfall. The meter read low the majority of 2022 but read accurately the majority of 2023. Near

future water discharge volumes are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and weather. Thresholds for 'comparison with previous reporting year' and 'five-year forecast': about the = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Total consumption

(9.2.2.1) Volume (megaliters/year)

30824

(9.2.2.2) Comparison with previous reporting year

Select from:

Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Outfall meter calibration

(9.2.2.4) Five-year forecast

Select from:

About the same

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.2.6) Please explain

Total consumption is a company-wide calculation determined by subtracting total discharges from total withdrawals. Water consumption is primarily due to evaporation from cooling towers and water bodies. Eastman's total consumption volume decreased 69% compared to 2022. This change is primarily due to a calibration issue with the meter measuring the flow of our largest outfall. The meter read low the majority of 2022, which made it look like we consumed more water in 2022 than we did. The meter read accurately the majority of 2023, so our 2023 consumption is in line with our historical consumption data. This outfall meter issue is the reason we are now monitoring the total volume of water consumed at our largest manufacturing site monthly. Near future water consumptions is projected to

remain about the same but could vary depending on future expansions, divestitures, acquisitions, and weather. Thresholds for 'comparison with previous reporting year' and 'five-year forecast': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

33826

(9.2.4.3) Comparison with previous reporting year

Select from:

Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :ACC Water Body Risk Assessment

(9.2.4.5) Five-year forecast

Select from:

About the same

(9.2.4.6) Primary reason for forecast

Select from:

- Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

4.31

(9.2.4.8) Identification tool

Select all that apply

- WRI Aqueduct
- WWF Water Risk Filter
- Other, please specify :ACC Water Body Risk Assessment, DOE Water Vulnerability Assessment Tool (WaterVAT), Drought Monitor, Eastman Excel-based operational risk assessment tool

(9.2.4.9) Please explain

WRI and WWF Water Risk Filter are used annually to identify manufacturing sites located in areas with water stress using scores of 'high' or higher for basin risk indicators: total water risk, baseline water stress, baseline water depletion, blue water scarcity, and available water remaining (AWARE). In addition to these tools, we also use the American Chemistry Council (ACC) Water Body Risk Assessment (WBRA) process, which includes a watershed risk assessment, a source water assessment, and an operational assessment. Tools used in performing the source water assessment include DOE Water Vulnerability Assessment Tool (WaterVAT) and Drought Monitor. An Excel based tool developed by Eastman is used for the operational assessment. WBRA guidance states that water stress occurs when the demand for water exceeds the available amount during a certain period or when poor quality restricts its use. Through the WBRA process, we identified an additional site as being in an area with water stress, resulting in the increase in withdrawals from areas with water stress. All regions are considered, and we have determined that 49% of our manufacturing sites are in areas of water stress, but they represent a small portion of our withdrawal. These sites adhere to Eastman's Water Policy, Environmental Stewardship Policy and our Responsible Care Principles. All three emphasize the conservation of natural resources, energy efficiency, and strive to reduce emissions, discharges, and water use through reduction, reuse and recycling

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

759259

(9.2.7.3) Comparison with previous reporting year

Select from:

About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.7.5) Please explain

Fresh surface water withdrawal is primarily an aggregation of local measurements, but a significant portion of withdrawal is calculated based on pump capacity and run time because piping configurations do not provide the pipe run required for accurate metering. Eastman's Withdrawal from fresh surface water, including rainwater, increased 1% compared to 2022. This change is primarily due to improvements in accounting methodology. The percentage of sites reporting rainwater withdrawals increased from 41% in 2022 to 73% in 2023. We added withdrawals that sites had not previously reported, for example, withdrawals that are supplied to industrial neighbors. Threshold for 'comparison with previous reporting year': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Eastman does not withdraw from brackish surface water/seawater.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

2707

(9.2.7.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.7.5) Please explain

Renewable ground water withdrawal is an aggregation of local measurements. Eastman's renewable groundwater withdrawal increased 36% compared to 2022. This change is primarily due to improvements in accounting methodology. Withdrawals for groundwater remediation were added. Also, a site withdrawal that was previously reported as withdrawn from fresh surface water was corrected to being withdrawn from renewable groundwater. Threshold for 'comparison with previous reporting year': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Eastman does not withdraw from non-renewable groundwater.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Produced water in the processing of chemicals represents less than 1% of the total water usage.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

23548

(9.2.7.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.7.5) Please explain

Withdrawal from third party sources is an aggregation of local measurements and billed volumes. Eastman's withdrawal from third party sources increased 48% compared to 2022. This change is primarily due to improvements in accounting methodology. Withdrawals from third parties not previously reported were added, for example, streams from an industrial neighbor or industrial park (steam, condensate, demineralized water, cooling water, storm water, etc.) Threshold for 'comparison with previous reporting year' about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

724006

(9.2.8.3) Comparison with previous reporting year

Select from:

Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Outfall meter calibration

(9.2.8.5) Please explain

Discharge to fresh surface water is primarily an aggregation of local measurements. Eastman's discharge to fresh surface water increased 10% compared to 2022. This change is primarily due to a calibration issue with the meter measuring the flow of our largest outfall. The meter read low the majority of 2022 but read accurately

the majority of 2023. Thresholds for 'comparison with previous reporting year': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

1061

(9.2.8.3) Comparison with previous reporting year

Select from:

Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.8.5) Please explain

Discharge to brackish surface water / seawater is primarily estimated from rainfall calculations. Eastman's discharge to brackish surface water / seawater increased 9% compared to 2022. This change is primarily due to improvements in accounting methodology. A site reporting rainwater withdrawal for the first time is also reporting stormwater discharge to the sea for the first time. Thresholds for 'comparison with previous reporting year': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Groundwater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

574

(9.2.8.3) Comparison with previous reporting year

Select from:

Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.8.5) Please explain

Discharge to groundwater is primarily an aggregation of local measurements. Eastman's discharge to groundwater decreased 11% compared to 2022. This change is most likely due to fluctuations in business activity. Thresholds for 'comparison with previous reporting year': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Third-party destinations

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

29180

(9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.8.5) Please explain

Discharge to third party destinations is an aggregation of local measurements and billed volumes. Eastman's discharge to third party destinations increased 216% compared to 2022. This change is primarily due to improvements in accounting methodology. The percentage of sites reporting discharge to third party destinations increased from 56% in 2022 to 86% in 2023. Discharges to third parties not previously reported were added, for example, streams to an industrial neighbor or industrial park (steam, condensate, demineralized water, cooling water, storm water, etc.) Thresholds for 'comparison with previous reporting year': about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

1469

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

- 11-20

(9.2.9.6) Please explain

Relevant: 14% of Eastman manufacturing sites report tertiary treatment of discharge before going to the natural environment. The volume receiving this level of treatment is less than 1% of Eastman's total discharge. Tertiary treatment removes suspended, colloidal and dissolved constituents remaining after secondary treatment. Trend: Near future discharge volumes receiving tertiary treatment are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and regulations. Thresholds for change in volume: about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant

(9.2.9.2) Volume (megaliters/year)

49476

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

- This is our first year of measurement

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

- 11-20

(9.2.9.6) Please explain

Relevant: 14% of Eastman manufacturing sites report secondary treatment of discharge before going to the natural environment. The volume receiving this level of treatment is 7% of Eastman's total discharge. Secondary treatment uses biological and chemical treatment to degrade organic matter, reduce solids, and remove nutrients. Trend: Near future discharge volumes receiving secondary treatment are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and regulations. Thresholds for change in volume: about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant

(9.2.9.2) Volume (megaliters/year)

1589

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

- This is our first year of measurement

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

(9.2.9.6) Please explain

Relevant: 5% of Eastman manufacturing sites report primary treatment of discharge before going to the natural environment. The volume receiving this level of treatment is less than 1% of Eastman's total discharge. Primary treatment removes suspended solids through sedimentation. Trend: Near future discharge volumes receiving primary treatment are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and regulations. Thresholds for change in volume: about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

673095

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

41-50

(9.2.9.6) Please explain

Relevant: 46% of Eastman manufacturing sites report discharge to the natural environment without treatment. This volume is 89% of Eastman's total discharge, mostly from once-through non-contact cooling water discharge at 2 sites, but also includes non-contaminated storm water discharge. Trend: Near future discharge volumes to the natural environment without treatment are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and regulations. Thresholds for change in volume: about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

20543

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

51-60

(9.2.9.6) Please explain

Relevant: 59% of Eastman manufacturing sites report discharge to a third party without treatment. This volume is 3% of Eastman's total discharge, mostly from 1 site supplying cooling water to an industrial neighbor, but also includes Wash, Sanitation, and Hygiene (WASH) discharges to publicly owned treatment works (POTW). POTWs treat WASH discharges in compliance with local water regulations. Trend: Near future discharge volumes to a third party without treatment are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and regulations. Thresholds for change in volume: about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

8649

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

41-50

(9.2.9.6) Please explain

Relevant: 46% of Eastman manufacturing sites report discharge to a third party with some treatment. This volume is 1% of Eastman's total discharge, mostly from 2 sites providing pre-treatment to industrial wastewater and WASH discharges to POTWs. Pre-treatment of these discharges primarily includes settling and pH adjustments. Some site discharges receive water purification treatment before going to an industrial neighbor as a supply stream, like deionized water, for example. Trend: Near future discharge volumes to a third party with some treatment are projected to remain about the same but could vary depending on future expansions, divestitures, acquisitions, and regulations. Thresholds for change in volume: about the same = +/-5%, higher/lower > +/-5% to +/-15%, and much higher/lower > +/-15%.

[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.2) Categories of substances included

Select all that apply

- Nitrates
- Phosphates
- Priority substances listed under the EU Water Framework Directive

(9.2.10.3) List the specific substances included

Nitrates, Total Phosphorus, Priority substances listed under the EU Water Framework Directive

(9.2.10.4) Please explain

Although, an actual figure is not disclosed by Eastman in this reporting year, water containing the substances listed, if any, is discharged complying with parameters outlined in either a direct discharge permit or in accordance with a permit issued by a local publicly owned treatment works. The frequency in which the substance is measured varies based on substance and location. Monitoring of these substances is done in compliance with our permits.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

Eastman uses both WRI Aqueduct and WWF Water Risk Filter to identify watershed physical, regulatory, and reputational risks for each manufacturing site. Risk indicator scores related to water availability are used to determine if a site is in a water stressed area. Sites are prioritized based on water stress and water withdrawal. Eastman then performs an American Chemistry Council (ACC) Water Body Risk Assessment (WBRA) on the top priority sites. In addition to the watershed risk assessment, the WBRA includes a source water assessment and an operational assessment. WBRA's have been performed on 11% of our manufacturing sites. Eastman has a goal to perform two WBRA's each year, focusing on priority sites. In 2023, 86% of our manufacturing sites completed the WASH4Work.org Water, Sanitation, and Hygiene (WASH) self-assessment developed by the World Business Council for Sustainable Development. To date, no substantive water-related dependencies, impacts, risks, or opportunities have been identified in our direct operations.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

We assess sustainability performance for our suppliers through EcoVadis. This includes questions related to water dependency and energy consumption, for example. Our suppliers are expected to achieve an overall EcoVadis score of 45 or higher. Suppliers that do not achieve this score are considered for on-site third party audits through Together for Sustainability (TfS).

[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

9210000000

(9.5.2) Total water withdrawal efficiency

11722.85

(9.5.3) Anticipated forward trend

Eastman's total water withdrawal efficiency is expected to remain about the same. Near future fluctuations in water withdrawal efficiency will most likely be attributed to an increase or decrease in business activity.

[Fixed row]

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:

Yes

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Row 1

(9.6.1.1) Product type

Other chemicals

Specialty organic chemicals

(9.6.1.2) Product name

Acetic Acid

(9.6.1.3) Water intensity value (m3/denominator)

0.1

(9.6.1.4) Numerator: water aspect

Select from:

Total water consumption

(9.6.1.5) Denominator

Select from:

Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

This is our first year of measurement

(9.6.1.7) Please explain

i) 2023 is Eastman's first year of reporting water intensity for acetic acid, therefore no comparison is made to previous years. ii) Currently, the water intensity metrics are being used internally to assess the current state and identify water consumption hotspots for benchmarking purposes. As we accumulate water intensity data across Eastman's products, we will be able to identify specific areas of concern and develop water reduction strategies. As of 2023, only water intensity calculations are complete for products from Kingsport, Tennessee, operations, which captures two of Eastman's top five selling products. We plan to have the calculations from other manufacturing locations complete next year, which will capture the remaining top five selling products. iii) Once benchmarking process is complete, Eastman will have a clear understanding of its water intensity and be able to identify specific areas of concern that require attention for water intensity reduction. Eastman published an internal water policy in 2022, which serves as a blueprint for sustainable water management and guides our efforts to preserve, protect, and efficiently utilize our water resources. As outlined in the water policy, Eastman is committed to water stewardship, using water resources responsibly, and improving water intensity for a sustainable future.

Row 2

(9.6.1.1) Product type

Other chemicals

Specialty organic chemicals

(9.6.1.2) Product name

Acetic Anhydride

(9.6.1.3) Water intensity value (m3/denominator)

0.6

(9.6.1.4) Numerator: water aspect

Select from:

Total water consumption

(9.6.1.5) Denominator

Select from:

Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

This is our first year of measurement

(9.6.1.7) Please explain

i) 2023 is Eastman's first year of reporting water intensity for acetic anhydride, therefore no comparison is made to previous years. ii) Currently, the water intensity metrics are being used internally to assess the current state and identify water consumption hotspots for benchmarking purposes. As we accumulate water intensity data across Eastman's products, we will be able to identify specific areas of concern and develop water reduction strategies. As of 2023, only water intensity calculations are complete for products from Kingsport, Tennessee, operations, which captures two of Eastman's top five selling products. We plan to have the calculations from other manufacturing locations complete next year, which will capture the remaining top five selling products. iii) Once benchmarking process is complete, Eastman will have a clear understanding of its water intensity and be able to identify specific areas of concern that require attention for water intensity reduction. Eastman published an internal water policy in 2022, which serves as a blueprint for sustainable water management and guides our efforts to preserve,

protect, and efficiently utilize our water resources. As outlined in the water policy, Eastman is committed to water stewardship, using water resources responsibly, and improving water intensity for a sustainable future.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

Less than 10%

(9.13.1.3) Please explain

Eastman understands that some chemicals possess inherent hazards when used in certain applications. While some products may contain substances classified as hazardous by a regulatory agency, Eastman complies with related regulations and laws. Members of the global PSRA program, no less than annually, monitor, measure and report hazardous substances identified on certain governmental, quasi-governmental and nongovernmental organization lists or covered by international conventions. Monitored lists include but are not limited to: the EU REACH Candidate List of Substances of Very High Concern for Authorisation (SVHC); the International Agency for Research on Cancer (IARC) List of Classifications; the National Toxicology Program Report on Carcinogens; the Rotterdam Convention Annex III List of Chemicals Subject to Prior Informed Consent (PIC); and California's Proposition 65 List. Eastman identifies substances present in purchased raw materials, intermediates or finished products that may be present on one or more of these published lists. Findings from the analysis are evaluated to potentially identify viable, alternative materials.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

No, but we plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

Important but not an immediate business priority

(9.14.4) Please explain

Informed by the Water Excellence Team, Eastman's sustainability strategy ensures that we manage our global resources as they relate to water withdrawal, water discharges, water consumption and water associated impacts from our manufacturing processes. Progress has been made on quantifying product level water footprints for Eastman's operations. Life cycle assessment (LCA) models have been updated for operations in Kingsport, Tennessee, to regionalize water flows and reflect operating in a water surplus region. Efforts to update LCA models for other Eastman sites are in progress to better assess the water impacts of all top selling products.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Water is discharged complying with parameters outlined in either a discharge permit or in accordance with a local publicly owned treatment works. In many cases, pre-treatment is performed prior to discharge. The quality of the wastewater discharge is monitored and recorded as designated by discharge permits.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

Eastman is focusing on the responsible use of once-through cooling (OTC) and the reduction of freshwater withdrawal (FWW) at sites in water stressed areas. 85% of our FWW is for OTC at sites located in areas where water is abundant and projected availability risks are low. We are working to identify projects to reduce FWW at water-stressed sites. 2 sites are participating in a 2-yr National Alliance for Water Innovation project with University of Texas Austin, to evaluate water reuse opportunities. We have 2 sites in Belgium committed to the Blue Deal of Flanders to combat drought and expect to have a FWW reduction target within the next 2 years.

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

- No, but we plan to within the next two years

(9.15.1.2) Please explain

Eastman acknowledges the human right to water and sanitation. In 2023, 86% of our manufacturing sites completed the WASH4Work.org Water, Sanitation, and Hygiene (WASH) self-assessment developed by the World Business Council for Sustainable Development. We are assessing the gaps identified and evaluating potential water targets related to WASH.

Other

(9.15.1.1) Target set in this category

Select from:

- Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

- Target 1

(9.15.2.2) Target coverage

Select from:

- Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

Increase in the proportion of sites monitoring water recycled/reused

(9.15.2.4) Date target was set

08/24/2023

(9.15.2.5) End date of base year

12/31/2022

(9.15.2.6) Base year figure

8

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

54

(9.15.2.10) Target status in reporting year

Select from:

New

(9.15.2.11) % of target achieved relative to base year

50

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

This target covers all Eastman manufacturing sites. Corporate campus and regional non-manufacturing sales and administrative offices are excluded because water reuse in these facilities is immaterial.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Guidance will be developed for determining cooling tower water reuse where flow meters are limited. Other water reuse guidance will be developed as an aid to our manufacturing sites. Guidance will help increase recycled/reused water reporting and ensure consistency. The progress made from 2022 to 2023 was mainly due to water data request meetings with representatives from each individual site, rather than emailing a data request form. This improved engagement of site personnel and improved accuracy of reporting.

(9.15.2.16) Further details of target

A 46% increase in the number of manufacturing sites monitoring recycled/reused water was achieved in the first year of establishing this target. We will continue working directly with our manufacturing sites to ensure that all recycled/reused water is being monitored. For example, at our largest manufacturing site, only condensate return and cooling tower reuse were reported, but there are many other recycled/reused water systems that need to be included. This target will deepen our understanding of water reuse at our manufacturing sites and will provide an avenue for sharing water reuse opportunities between sites.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

Yes

(10.1.2) Target type and metric

Plastic polymers

- Reduce the total weight of virgin content in plastic polymers produced and/or sold
- Other plastic polymers target, please specify :Increase the amount of waste plastic being recycled

Microplastics

- Reduce the potential release of microplastics and plastic particles

(10.1.3) Please explain

By 2030, Eastman will recycle >500M LBS of plastic waste annually with >250M LBS by 2025. Eastman is committed to ensuring that 15% of our Specialty Plastic portfolio will be made with recycled content (via mass balance). Eastman is a pledged partner of Operation Clean Sweep (OCS) and a committed Operation Clean Sweep Blue Member.

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Eastman manufactures various cellulose esters, polyvinyl butyral, and copolyester resins that are used in a variety of applications.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Eastman manufactures cellulosic fibers that are used in textiles and other applications, as well as films used in the automotive and building & construction industry.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Eastman is a large-scale manufacturing organization that uses a variety of plastic durable goods in the manufacture, conveyance, and sale of our products. Additionally, we have extensive office facilities that utilize many plastic durable goods from furniture to electronics to flooring, etc.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

Not applicable. Eastman manufactures polymers which are used in many applications, including packaging, however, Eastman does not itself manufacture plastic packaging.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Eastman uses a variety of plastic based packaging to protect the product and prevent accidental product loss as well as safe transport. Some types of plastic based packaging include drums, super sack(s), strapping, gaylord liners, etc.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

Eastman doesn't provide any services that use plastic packaging. Though, Eastman has contracted cafeteria services that utilizes some plastic packaging at certain US facilities.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

Not applicable. Eastman doesn't provide waste or water management services.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Eastman participates in the Recycling Partnership's PET Recycling Coalition which is committed to providing grants to improve PET recycling in the US. We are members at the Steering Committee Level and are contributing \$500,000 per year for these grants.

Other activities not specified

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

*Not Applicable.
[Fixed row]*

(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.

(10.3.7) Please explain

Eastman currently reports our total volume produced for our Specialty Plastics business confidentially to the Ellen MacArthur Foundation as this information is considered a trade secret. Publicly reported information for the Global Commitment is represented as a percentage. Having an option to protect trade secret information would be necessary for Eastman to share additional data in the future.

[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components sold

(10.4.7) Please explain

Eastman does not disclose capacity or actual volume production. Having an option to protect trade secret information would be necessary for Eastman to share additional data in the future.

Durable goods and durable components used

(10.4.7) Please explain

Eastman is a large-scale manufacturing organization that uses a variety of plastic durable goods in the manufacture, conveyance, and sale of our products. Additionally, we have extensive office facilities that utilize many plastic durable goods from furniture to electronics to flooring, etc. It is untenable for Eastman to estimate these numbers without more prescribed guidance.

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging used

(10.5.2) Raw material content percentages available to report

Select all that apply

None

(10.5.7) Please explain

Eastman utilizes plastic packaging for many of our products to ensure the quality and safe transport of materials. At this time, we are unable to quantify the amount of plastic packaging used for incoming raw materials or products shipped by Eastman. We are still implementing Spec Right to be able to provide more details in the future.

[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

None

(10.5.1.5) Please explain

Eastman utilizes plastic packaging for many of our products to ensure the quality and safe transport of materials. At this time, we are unable to quantify the amount of plastic packaging used for incoming raw materials or products shipped by Eastman. We are still implementing Spec Right to be able to provide more details in the future.

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	<i>Select from:</i> <input checked="" type="checkbox"/> No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	<i>Select from:</i> <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity
Legally protected areas	<i>Select from:</i> <input checked="" type="checkbox"/> Not assessed
UNESCO World Heritage sites	<i>Select from:</i> <input checked="" type="checkbox"/> Not assessed
UNESCO Man and the Biosphere Reserves	<i>Select from:</i> <input checked="" type="checkbox"/> Not assessed
Ramsar sites	<i>Select from:</i> <input checked="" type="checkbox"/> Not assessed
Key Biodiversity Areas	<i>Select from:</i> <input checked="" type="checkbox"/> Not assessed
Other areas important for biodiversity	<i>Select from:</i> <input checked="" type="checkbox"/> Not assessed

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Forests

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

Other data point in module 8, please specify : Legal compliance from timber products

(13.1.1.3) Verification/assurance standard

Forests-related standards

- Other forests verification standard, please specify :CanopyStyle Audit

(13.1.1.4) Further details of the third-party verification/assurance process

Much of the forests information reported in our CDP disclosure was verified as part of a CanopyStyle audit of Eastman Naia cellulosic fiber. Canopy is an environmental non-profit organization dedicated to protecting the world's forests, species, and climate. The CanopyStyle Audits of global producers of man-made cellulosic fiber are based on a robust set of criteria created by Canopy with approval of the CanopyStyle Leaders for Forest Conservation. These criteria are designed to establish a credible, third-party verification process to be undertaken by producers. Relevant considerations include sourcing transparency, responsible forest management, conservation advocacy, and pollution prevention. Eastman has chosen to verify its sustainability policies and public commitments with a CanopyStyle audit because of Canopy's credibility and the wide-ranging scope of the topics Canopy assesses during an audit. This verification provides us assurance that we are accurately representing our sustainability policies and public commitments. Eastman performs this verification annually, and it encompasses Eastman's Naia cellulosic fiber product line. This audit was conducted by third-party service provider SCS Global Services in 2021. Eastman's CanopyStyle audit report is publicly available on Canopy's website. <https://naia.eastman.com/sites/naia/files/documents/Canopy-Style-Audit-Report.pdf>

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Forests

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

- Other data point in module 8, please specify : Legal compliance from timber products

(13.1.1.3) Verification/assurance standard

Forests-related standards

- Roundtable on Sustainable Palm Oil (RSPO)

(13.1.1.4) Further details of the third-party verification/assurance process

Eastman verifies the RSPO certification of a portion of the Dimethyldodecylamine (DIMLA) that it produces. DIMLA is made using fatty alcohol, which is a palm kernel oil derivative. This audit is performed by Tuv Nord. Eastman has chosen to verify that portions of its DIMLA are RSPO-certified in order to adhere to best practices related to palm oil derivative certifications. This verification is performed annually, and it encompasses the DIMLA that Eastman produces in its Pace, FL facility in the United States and its Ghent facility in East Flanders, Belgium.

[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Executive Vice President, Technology, Chief Manufacturing Engineering Officer and Chief Sustainability Officer

(13.3.2) Corresponding job category

Select from:

Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

No

