

PROGRESS

Global Reporting Initiative index

Global Reporting Initiative index

This Global Reporting Initiative (GRI) index corresponds to sustainability information presented in our annual sustainability report, our proxy statement and annual report, our website, and other disclosures. Sustainability information presented in our sustainability report is prepared in accordance with GRI Standards core guidelines and focuses on performance in calendar year 2022.

The information included also serves as Eastman's Communication on Progress as a member of the United Nations Global Compact (UNGC) and an update on our role in the United Nations Sustainable Development Goals (SDGs).

Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
The organization and its reporting practices					
2-1	Organizational details	Who is Eastman			
2-2	Entities included in the organization's sustainability reporting	About this report			
2-3	Reporting period, frequency and contact point	About this report			
2-4	Restatements of information	About this report			
2-5	External assurance	External assurance			
Activities and workers					
2-6	Activities, value chain and other business relationships	Eastman brands			
2-7	Employees	Appendix			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Governance					
2-9	Governance structure and composition	Appendix , Board of Directors , Corporate Governance Guidelines , Bylaws , 2023 Proxy Statement			
2-10	Nomination and selection of the highest governance body	Corporate Governance Guidelines , Bylaws , Certification of Incorporation , 2023 Proxy Statement			
2-11	Chair of the highest governance body	2023 Proxy Statement , Corporate Governance Guidelines			
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance , Sustainability Governance , 2023 Proxy Statement , CDP Climate Change			
2-13	Delegation of responsibility for managing impacts	Corporate Governance ; 2023 Proxy Statement , Corporate Governance Guidelines , Audit Committee Charter			
2-14	Role of highest governance body in sustainability reporting	Governance			
2-15	Conflicts of interest	Corporate Governance , Corporate Governance Guidelines , 2023 Proxy Statement , Audit Committee Charter			
2-16	Communication of critical concerns	Corporate Governance Guidelines , 2023 Proxy Statement , Board Stockholder Communication and Engagement Policy , Audit Committee Charter			
2-17	Collective knowledge of the highest governance bodies	Corporate Governance , Corporate Governance Guidelines , 2023 Proxy Statement			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
2-18	Evaluation of the performance of the highest governance body	Corporate Governance , Corporate Governance Guidelines , 2023 Proxy Statement , Audit Committee Charter , Compensation and Management Development Committee Charter , Finance Committee Charter , Environmental, Safety and Sustainability Committee Charter , Nominating and Corporate Governance Committee Charter			
2-19	Remuneration policies	Corporate Governance Guidelines , 2023 Proxy Statement			
2-20	Process to determine remuneration	Corporate Governance Guidelines , 2023 Proxy Statement			
2-21	Annual total compensation ratio	This is considered business confidential.			
Strategy, policies and practices					
2-22	Statement on sustainable development strategy	CEO message			
2-23	Policy commitments	Values , Code of Business Conduct			
2-24	Embedding policy commitments	Corporate Governance , Corporate Governance Guidelines			
2-25	Processes to remediate negative impacts	Corporate Governance , Corporate Governance Guidelines , 2023 Proxy Statement			
2-26	Mechanisms for seeking advice and raising concerns	Appendix , Code of Business Conduct , Third-Party Code of Conduct		16	10
2-27	Compliance with laws and regulations	Corporate Governance Guidelines , 2023 Proxy Statement			
2-28	Membership associations	Memberships			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Stakeholder engagement					
2-29	Approach to stakeholder engagement	Stakeholder engagement		16	
2-30	Collective bargaining agreements	As of July 1, 2022, collective bargaining agreements covered approximately 5% of Eastman’s U.S.-based workforce.			
3-1	Report process of determining material topics	Materiality assessment			
3-2	Report a list of its material topics	Materiality assessment			
3-3	Report how it manages each material topic	Materiality assessment			
Economic performance					
201-1	Direct economic value generated and distributed	2023 10K Report , Part II, Item 8		2, 5, 7, 8, 9	
201-2	Financial implications and other risks and opportunities due to climate change	Appendix		13	
201-3	Defined benefit plan obligations and other retirement plans	Eastman provides on-site and virtual no-cost financial planning counseling resources to our employees and their family members. In addition, multiple innovative financial technology solutions are provided at no cost to assist our employees to support their financial wellness. Also, eligible employees get \$1,000 per year into their Health Savings Accounts (HSAs) from Eastman that can be saved for retirement. Benefits at Eastman			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Market presence					
202-2	Proportion of senior management hired from the local community	Appendix			
Indirect economic impacts					
203-1	Infrastructure investments and services supported	Appendix		2, 5, 7, 9	
203-2	Significant indirect economic impacts	Appendix		8, 10, 17	
Procurement practices					
204-1	Proportion of spending on local suppliers	Eastman’s policy is to procure products and services based on total value for the company. Factors that Eastman considers when making purchasing decisions include competitive pricing, quality of work and materials, and timely and trustworthy performance. Procurement strategies are continuously developed and implemented to provide assurance of sources for goods and services necessary to the company’s operations. Procurement strategies may include the development of a local supply based on business needs.		12	
Anti-corruption					
205-1	Operations assessed for risks related to corruption	Eastman conducts an annual risk assessment of 100% of our businesses, which includes risks relating to corruption. No significant risks related to corruption were reported or have been identified through the risk assessment.		10, 16	

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
205-2	Communication and training about anti-corruption policies and procedures	Appendix , Code of Business Conduct , Third-Party Code of Conduct		10, 16	
205-3	Confirmed incidents of corruption and actions taken	If any incident of corruption or misconduct is identified, team members are required to report this conduct. An internal investigation is performed, and appropriate follow-up actions, including disciplinary action, are taken to remediate and prevent the recurrence of a similar incident in the future. Eastman's position on corruption and bribery is reflected not only in its Code of Business Conduct but in specific policies, procedures and training available to all employees on bribery and corruption risks and how to avoid them. No incidents of corruption were reported or confirmed in the reporting year. No public legal cases regarding corruption were brought against the company or its employees during the reporting period.		10, 16	
Anti-corruption behavior					
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	Any legal actions that are material for anticompetitive behavior, antitrust or monopoly practices would be disclosed in Eastman's filings with the Securities and Exchange Commission, and all such actions would generally be a matter of public record. No legal action for anticompetitive behavior, anti-trust or monopoly practices were reported in the reporting year.			
Tax					
207-2	Tax governance, control and risk management	This information is confidential and not disclosed publicly.			
207-3	Stakeholder engagement and management of concerns related to tax	This information is confidential and not disclosed publicly.			
207-4	Country-by-country reporting	This information is confidential and not disclosed publicly. This information is not complete at the time of this report, although is required to be filed with annual tax return filings.			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Energy					
302-1	Energy consumption within the organization	Eastman used about 109.2 trillion BTU in 2022 to produce products using both direct and indirect energy. About 87% of direct energy was produced from purchased natural gas and coal, and about 13% was recovered fuel from feedstock.		7, 8, 12, 13	7, 8
302-2	Energy consumption outside of the organization	In 2022, Eastman used about 16 trillion BTU of indirect energy in the form of purchased steam and electricity to produce products.		7, 8, 12, 13	7, 8
302-3	Energy intensity	Energy , Energy management		7, 8, 12, 13	7, 8
302-4	Reduction of energy consumption	Energy management , CDP Climate Change		7, 8, 12, 13	8, 9
302-5	Reductions in energy requirements of products and services	Energy management			
Water and effluents					
303-1	Interactions with water as a shared resource	Water management			
303-2	Management of water discharge-related impacts	Eastman is not aware of any significant impact on any water source. At our largest manufacturing facilities in Kingsport, Tennessee, and Longview, Texas, comprehensive river studies conducted by the Academy of Natural Sciences of Drexel University, formerly known as the Philadelphia Academy of Natural Sciences, confirm that these rivers provide thriving habitats for wildlife communities. Water management			
303-3	Water withdrawal	Water , CDP Water Response (W1.2b) ; CDP Water Response (W1.2h)			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
303-4	Water discharge	Water, CDP Water Response (W1.2b)			
303-5	Water consumption	Water, CDP Water Response (W1.2b)			
Biodiversity					
304-1	Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	Biodiversity			
304-2	Significant impacts of activities, products and services on biodiversity	Biodiversity		6, 14, 15	8
304-3	Habitats protected or restored	Biodiversity			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity			
Emissions					
305-1	Direct (Scope 1) GHG emissions	Our 2022 direct greenhouse gas emissions, based on the Greenhouse Gas Protocol, were 5,970,870 MT CO ₂ e, CDP Climate		3, 12, 13, 14, 15	7, 8
305-2	Energy indirect (Scope 2) GHG emissions	Our 2022 indirect location-based greenhouse gas emissions, based on the Greenhouse Gas Protocol, were 836,571 MT CO ₂ e, CDP Climate		3, 12, 13, 14, 15	7, 8

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
305-3	Other indirect (Scope 3) GHG emissions	Emissions, CDP Climate		3, 12, 13, 14, 15	7, 8
305-4	GHG emissions intensity	Emissions, CDP Climate		13, 14, 15	8
305-5	Reduction of GHG emissions	Emissions, CDP Climate		13, 14, 15	8, 9
305-6	Emissions of ozone-depleting substances (ODS)	Eastman policies require all Eastman facilities, subsidiaries and majority-owned joint ventures that operate equipment containing ODS to develop and maintain an inventory of all ODS equipment, including an identification of the equipment and type and quantity of refrigerant.		3, 12	7, 8
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Environmental performance		3, 12, 13, 15	7, 8
Waste					
306-1	Waste generation and significant waste-related impacts	Eastman takes great care to manage our on-site waste production, and we recycle many materials that would otherwise become waste. Our integrated global supply chain is committed to developing and using materials that are recyclable, reusable and waste reducing whenever possible. See the following links for further information: ESG Databook , Circular economy			
306-2	Management of significant waste-related impacts	Appendix, Environmental stewardship, Responsible Care, HSES management		3, 6, 12	8
306-3	Waste generated	Emissions, CDP Climate, Waste reduction		3, 6, 12, 14	8
306-4	Waste diverted from disposal	Emissions, CDP Climate, Waste reduction			
306-5	Waste directed to disposal	Waste reduction			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Employment					
401-1	New employee hires and employee turnover	Appendix		5,8	6
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Please note that all of the benefits selected above are also provided to part-time employees in the U.S. Benefits at Eastman		8	
401-3	Parental leave	We do not report in detail on the return to work and retention rate after parental leave by gender.		5,8	6
Labor/management relations					
402-1	Minimum notice periods regarding operational changes	In the event of operational changes that involve a change in staffing levels or otherwise affect employment, the company engages in significant planning to ensure affected employees are treated with the utmost respect and dignity. Labor and employment law requirements, including but not limited to reasonable employee notice of job loss and requirements under collective bargaining agreements, are carefully assessed in every global location.		8	3
Occupational health and safety					
403-1	Occupational health and safety management system	Appendix, Health and safety			
403-2	Hazard identification, risk assessment, and incident investigation	Safety			

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
403-3	Occupational health services	Safety			
403-4	Worker participation, consultation and communication on occupational health and safety	Safety			
403-5	Worker training on occupational health and safety	Safety			
403-6	Promotion of worker health	Employee wellness			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety			
403-8	Workers covered by an occupational health and safety management system	Approximately 14, 500 employees were employed by Eastman in 2022. All employees are subject to Eastman's health and safety programs.			
403-9	Work-related injuries	Safety metrics			
403-10	Work-related ill health	Safety metrics			
Training and education					
404-1	Average hours of training per year per employee	Appendix		8	6

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
404-2	Programs for upgrading employee skills and transition assistance programs	Careers at Eastman			
404-3	Percentage of employees receiving regular performance and career development reviews	We do not report on the percentage of employees receiving regular performance and career development reviews by gender and by employee category.		5, 8	6
Diversity and equal opportunity					
405-1	Diversity of governance bodies and employees	Appendix		5, 8	6
405-2	Ratio of basic salary and remuneration of women to men	Eastman establishes and administers compensation based on business needs and external market competitiveness without regard to gender.		8, 10	6
Nondiscrimination					
406-1	Incidents of discrimination and corrective actions taken	Eastman does not publicly report the total number of such incidents or any of their corrective actions.			
Freedom of association and collective bargaining					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Eastman complies with all laws designed to preserve the right to exercise freedom of association and collective bargaining. Eastman has not identified any operations at which those rights are at significant risk.		8	3

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Child labor					
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>We uphold individual human rights including freedom from forced or compulsory labor and stand firmly against human trafficking. We seek to provide a safe, healthy and desirable workplace with working conditions, wages and benefits that meet or exceed applicable laws and reward performance. Eastman complies with all child labor laws and supports the elimination of unlawful child labor and exploitation. We expect the same ethical conduct from our business partners.</p> <p>Code of Conduct, Third-Party Code of Conduct, Statement on slavery and human trafficking, Policy statement on human rights</p>		8, 16	5
Forced or compulsory labor					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>We uphold individual human rights, including freedom from forced or compulsory labor, and stand firmly against human trafficking. We seek to provide a safe, healthy and desirable workplace with working conditions, wages and benefits that meet or exceed applicable laws and reward performance. Eastman complies with all child labor laws and supports the elimination of unlawful child labor and exploitation. We expect the same ethical conduct from our business partners.</p> <p>Code of Conduct, Third-Party Code of Conduct, Statement on Slavery and Human Trafficking, Policy statement on human rights</p>		8	4
Security practices					
410-1	Security personnel trained in human rights policies or procedures	Security		16	1
Rights of Indigenous peoples					
411-1	Incidents of violations involving rights of indigenous peoples	As of December 2022, no incidents of violations involving the rights of indigenous peoples were identified or investigated during the reporting period. Additionally, zero operations have been subject to human rights reviews or impact assessments.			1

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Local communities					
413-1	Operations with local community engagement, impact assessments and development programs	Appendix			
413-2	Operations with significant actual and potential negative impacts on local communities	Appendix			
Supplier social assessment					
414-1	New suppliers that were screened using social criteria	Eastman is a member of the Together for Sustainability Initiative (TfS), the chemical initiative for sustainable supply chains. TfS is a member-driven initiative founded in 2011 by six major chemical companies. Since that time, membership has grown to 47 members, including Eastman as the first U.S. chemical industry member. TfS 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 collects information from suppliers by requesting suppliers complete an EcoVadis sustainability assessment, which has four elements: environmental, labor and human rights, ethics, and sustainable procurement. The TfS initiative also coordinates third-party audits of the responses to the assessments when needed. One of the guiding principles of TfS is data sharing between the members — an assessment or audit for one member is an assessment or audit for all.			2
414-2	Negative social impacts in the supply chain and actions taken	Eastman is not aware of any significant impacts in our supply chain with respect to the environment, labor, human rights or societal issues that occurred in 2022.			2
Public policy					
415-1	Political contributions	Appendix			10

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Disclosure number	Description	Cross-reference or answer	Pages	SDG	UNGC connection
Customer health and safety					
416-1	Assessment of the health and safety impacts of product and service categories	<p>Eastman's PSRA program performs hazard and risk assessment reviews for 100% of its products. Monitoring potential risk classifications drives the Eastman goal of reduction or elimination of PBT, vPvB, CMR, ED and sensitizers from Eastman's existing product portfolio. Monitoring hazards and risk classifications also highlights potential areas of the portfolio where there could be capacity for improvement. Active engagement in hazard and risk assessments provides opportunities for members of the product stewardship and regulatory affairs program to proactively identify any potential human and/or environmental hazard concerns for a proposed product undergoing research and development. A course of action to eliminate the potential hazards and risks can then be designed and implemented.</p> <p>Responsible Care</p>			
Marketing and labeling					
417-1	Requirements for product and service information and labeling	Product Safety , Product Stewardship		12	
417-2	Incidents of noncompliance concerning product and service information and labeling	<p>Eastman has not identified any noncompliance with regulations or voluntary codes regarding product or service information and labeling for the reporting year.</p> <p>All of our product safety data sheets and labeling comply with regulatory requirements for hazard communication in all countries and regions. In 2016, we implemented the Globally Harmonized System of Classification and Labelling of Chemicals (GHS) process to define, classify and communicate chemical hazard and safety information for all of our products.</p>		16	
417-3	Incidents of non-compliance concerning marketing communications	Eastman is unaware of any significant fines in 2022 concerning marketing communications.			
Customer privacy					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Eastman is unaware of any complaints regarding breaches of customer privacy or loss of customer data in 2022.			

Global Reporting Initiative appendix

2-7 Employees

Total workforce	Employment type	Region
14,684 employees as of December 31, 2022	Full-time: 97.9%	North America: 72%
	Part-time: 2.1%	Europe, Middle East and Africa: 15%
		Asia Pacific: 10%
		Latin America: 3%

2-9 Governance structure and composition

It is the general policy of Eastman ("the Company") that all decisions of corporate significance be considered by the Eastman Board of Directors ("the Board") as a whole. As a consequence, the committee structure of the Board is limited to those committees considered to be basic or required for the efficient functioning of the Board. Currently these committees are the Audit Committee; the Finance Committee; the Compensation and Management Development Committee; the Environmental, Safety and Sustainability Committee; the Finance Committee; and the Nominating and Corporate Governance Committee. (See [Corporate Governance Guidelines](#) Section III, Paragraph I (1) - page 11.)

A list of committees and their members and the charters of each committee can be found [here](#).

Eastman's 2023 Proxy Statement was filed with the Securities and Exchange Commission on March 22, 2023. A list of directors, committees, committee members, independence, tenure, other commitments held, gender, and skills and qualifications of each member of the Board and "Director Nominees" is on page 134 of the Company's 2023 Proxy Statement.

The Board believes that communication and engagement with the Company's stockholders and other interested parties is an important component of the Company's corporate governance practices. We have adopted a Board Stockholder Communication and Engagement Policy to facilitate communication between stockholders and other interested parties and the Board. Stockholders and other interested parties may send communications to the Board, any individual director, or the independent directors as a group in writing by mail to Board of Directors, Eastman Chemical Company, c/o Corporate Secretary, P.O. Box 1976, Kingsport, Tennessee 37662-1976, or email

corpsecy@eastman.com and leaddirector@eastman.com. Stockholders should indicate in the "ATTN:" line of the envelope or the subject line of the email, as applicable, whether the communication is directed to the Board, an individual director or the independent directors as a group. The Board Stockholder Communication and Engagement Policy is available by [clicking here](#).

2-26 Mechanisms for seeking advice and raising concerns

Eastman has multiple methods available for individuals to seek advice and raise concerns in good faith, including a physical mailing address and an internal phone number and email address for Global Business Conduct ("GBC"), which is Eastman's ethics and compliance organization. In addition, the Company also has a toll-free hotline, website and mobile application, which are all hosted by a third party and allow for anonymous reporting where permitted by law.

These available methods are published both internally and externally and can be found in many different locations. Externally, the mechanisms can be found by visiting Eastman's website and clicking the "Contact us" button then selecting "Report a concern" from the dropdown. Additionally, they are located within the [Code of Business Conduct](#) and the Third-Party Code of Conduct, which are both published on Eastman's website.

Internally, employees can access the different mechanisms by clicking the "Report a Concern" tile on Eastman's intranet home screen; by visiting the Global Business Conduct ("GBC") SharePoint site; and through multiple policies such as the Code of Business Conduct, the AP - Reporting Concerns Policy, and others, which are found within Eastman's MyPolicyHub system.

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201-2 Financial implications and other risks and opportunities due to climate change

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.

Other costs or consequences include decreased demand for products related to carbon-based energy sources or increased demand for goods that result in lower emissions than competing products and reputational risk resulting from operations with greenhouse gas emissions. More stringent emission limits have the potential to increase both capital and operational costs. For example, Eastman's analysis estimates the financial impact of carbon pricing in the United States on the company to be approximately \$10 million to \$50 million if such a concept became law. This analysis of the potential impacts of a regulated price on carbon was 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. Eastman complies with current regulations of GHG emissions in countries where they are regulated, such as in the U.K., where Eastman's emissions are subject to the U.K.'s emissions trading system (UK ETS).

Physical impacts and a transition to a lower-carbon economy have the potential to advantage Eastman products in some markets. As one example, Eastman is the world's largest producer of window tinting films for the automotive market with applications of films like LLumar®, V-KOOL® and SunTek®. Eastman's LLumar, V-KOOL and SunTek films can be applied to almost any building or vehicle window to reduce energy consumption, lower peak demand and decrease total carbon emissions. Independent energy audits have found that buildings retrofitted with LLumar can realize better HVAC efficiency, resulting in energy savings of 5%–15%. Saflex® PVB interlayers are polyvinyl butyral films designed for lamination between two sheets of glass. Like LLumar, Saflex interlayers improve energy efficiency in both vehicles and buildings. Saflex Solar Connect, introduced in 2020, provides exceptional solar heat rejection and sound damping, 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. The potential financial impact figure of approximately \$1 billion reflects the estimated revenue associated with this group of climate-change-related products.

Eastman generates a significant proportion of its energy using combined heat and power. Electricity produced by combined heat and power plants is more efficient than purchasing electricity from a utility with conventional power stations. Eastman's use of cogeneration, therefore, helps reduce the carbon emissions that would otherwise be required to operate these facilities. Energy efficiency projects also represent a climate-related opportunity. Specifically, Eastman's capital budget focused on energy efficiency projects continues to be supported by senior management and was \$5 million in 2022. Eastman's business strategy clearly reflects an emphasis on energy reduction.

Eastman works to improve resource efficiency through process optimization, reuse of steam in production processes and lighting projects in company buildings.

Emission standards or uncertainty about future standards may delay investments by our customers and, as a result, impact our future business opportunities. The direct impact of controlling CO₂ emissions from electric power generation may impact the cost of electric power supplied to Eastman manufacturing facilities, our customers and our suppliers. On the other hand, climate change may represent opportunities for Eastman with regard to the development and use of materials that enable or enhance efforts to mitigate or adapt to the effects of climate change. For example, use of window films to enhance energy efficiency, use of interlayers in window glass to provide strength for storm resistance, and development of coatings for extreme exposures represent potential opportunities.

Eastman has an advantaged platform of solutions to address the challenges of plastic waste in the environment with our molecular recycling technologies. Eastman's scale and integration provides an opportunity to accelerate the use of two recycling technologies — carbon renewal technology and polyester renewal technology — and make a meaningful positive impact on the environment. Eastman was in a unique position to utilize existing assets and began operating carbon renewal technology at commercial scale in October 2019.

In 2021, we demonstrated our commitment in material solutions that are better for people and our planet with progress on a polyester renewal recycling facility in Kingsport, Tennessee. This facility 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 economy such as jobs. We continued that commitment with 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 estimated Eastman investment of over \$2 billion to bring circularity into the mainstream.

As a company that seeks to grow business revenue through innovation, Eastman leverages world-class technology platforms, significant scale advantages in research and development (R&D), and advantaged global market access that form the foundation of sustainable growth and differentiated products. 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. Eastman anticipates its molecular recycling initiatives could contribute approximately \$500 million to \$1 billion of new business revenue in the coming years.

Eastman's reforming technology gives new life to the most complex waste plastic by recycling flexible packaging, plastic films, polyester carpet and other mixed plastics into recycled feedstocks. The resulting certified recycled feedstock is indistinguishable from material from fossil feedstocks and can be used in durables, packaging and textiles. Postindustrial and pre-consumer scrap also feeds into the process.

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Polyester recycling technology is a positive end-of-life solution for polyester materials that might otherwise be discarded in landfills or incinerated. Through methanolysis, polyester-based products are reduced to their polymer building blocks, called monomers. They are then reintroduced to the value chain as recycled polyester raw materials, delivering a true circular solution. These molecular recycling technologies allow material to be recycled an infinite number of times without losing quality. This means recycled materials will have more possible end uses. These technologies complement basic recycling by providing solutions for materials that cannot be addressed by mechanical recycling.

The company has diversified product offerings, serves broad markets and regions, and attempts to mitigate our exposure to swings in energy and raw material prices. These diversified product offerings and a diversified customer base mitigate potential commercial impact to Eastman. Proposed legislation and regulations are evaluated through Eastman's issue management process, and the impact on Eastman is estimated. We engage policymakers directly and through trade associations and consultants with the objective that any climate change legislation or regulation enacted will not have an adverse impact on the economy or create a competitive disadvantage. Please see Eastman's most recent [CDP Climate Change report](#) for more details on the climate-related risks and opportunities the company has identified as well as their respective estimated financial impacts.

202-2 Proportion of senior management hired from the local community

Eastman has a large geographic footprint within the U.S. and globally. Talent strategies are developed to align with business strategy to attract, acquire and retain talent. Talent is sourced proactively and reactively at the local, regional, national and international levels. Although a majority of talent is acquired at the local level, we as a company do relocate well over 100 new hires globally each year to Eastman facilities to begin their employment with the organization at all levels. Eastman uses a number of different approaches for identifying talent for the organization. Some of the more effective methods are social media, employee referrals, career fairs, our website and job postings. The company then puts the candidates through a rigorous selection process to assess their level of capability, competencies and alignment with the organizational vision and culture.

203-1 Infrastructure investments and services supported

As the global pandemic began to recede in early 2022, the Eastman Foundation turned its attention to Russia's war against Ukraine and the unfolding humanitarian, social and economic crisis for the Ukrainian people. To show solidarity to the world and our colleagues from Ukraine and the surrounding areas, Eastman launched a global employee giving campaign, resulting in \$50,000 being raised by Eastman team members and the Eastman Foundation providing an additional \$100,000 in support to CARE, UNICEF, Doctors Without Borders and the International Committee of the Red Cross.

Closer to its global headquarters in the Appalachian highlands, local leadership, Eastman and other anchor institutions celebrated the formal establishment in April of the Northeast Tennessee Hub (NETNHub), a new organization that will serve as an advocate for economic

growth across the eight-county region known as the First Tennessee Development District. While individual communities have boasted favorable assets, the region as a whole will now have a single advocate to mitigate the challenges facing the entire region, elevate the profile of Northeast Tennessee, and increase its ability to compete and create growth opportunities. The hub is the culmination of a three-year effort that began with the belief that "we are better together" when it comes to uncovering a greater level of prosperity for everyone that calls Northeast Tennessee home. As a founding member, Eastman was the underwriter for the three-year study that resulted in the hub.

Recognized as a global health issue in 2022 by the World Health Organization (WHO), poor oral health disproportionately affects the most vulnerable and disadvantaged populations, and Kingsport, Tennessee, and nearby rural Appalachia is no exception. With high rates of diabetes and heart disease, which are linked to poor oral health, and approximately 45% of the population considered disadvantaged under U.S. federal guidance, Kingsport and the Northeast Tennessee region was representative of a much larger issue facing the state — the increasing shortage of dental care in rural Tennessee that worsened during the pandemic. Understanding that oral health plays a key role in determining an individual's quality of life, Eastman rekindled a 10-year old idea to establish a dental school and teaching clinic in the area. Partnering with the University of Tennessee Health Science Center (UTHSC), a case was made to first build a teaching clinic, which would provide UTHSC dental students in Memphis with an opportunity to train in rural Appalachia and begin closing the equity gap for oral health care. After successfully secured support from local and state leadership in 2022, the next step will be to solidify funding to build the state-of-the-art teaching clinic in Kingsport.

203-2 Infrastructure investments and services supported

In Martinsville, Virginia, where Eastman employs close to 800 workers at its manufacturing plant, Eastman partnered with the local school system to offer its Math and Science Elites program to educators from middle and high school grade levels. In 2022, more than 55 Martinsville teachers took advantage of the rigorous summer learning program with faculty from the East Tennessee State University's (ETSU) Center of Excellence in Science, Technology, Engineering and Math (STEM) Education. Martinsville teachers received 55 hours of instruction, a stipend and graduate course credit from ETSU for the two-week program to sharpen their skills for the classroom.

In Longview, Texas, Eastman's \$85,000 investment in high school scholarships resulted in 36 students in 2022 being awarded financial aid for technical training at local community colleges. Longview partners with approximately 30 schools to introduce and publicize Eastman career opportunities to students and parents in the local communities. Eastman employees work with faculty to coordinate scholarship applications and interviews for students seeking an applicable associate's degree. Since 2019, Eastman has invested more than \$250,000 in Longview scholarships, with many recipients later being chosen for paid internships to help develop hands-on competency.

Recognizing a lack of diversity throughout the STEM workforce, Eastman increased its support in the Future of STEM Scholars Initiative (FOSSI) from 10 students in 2021 to another 10 students in 2022. FOSSI is a national chemical industry-wide program, which provides scholarships to students pursuing degrees in relevant STEM areas at historically Black colleges and universities (HBCU). Scholarship

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recipients receive \$10,000 per year for four years and leadership development, mentoring and internship opportunities. Eastman's support of the FOSSI program has led to an approximately 95% student retention rate since FOSSI welcomed its first class in 2021, with those scholars scheduled to graduate in 2025.

Eastman also entered into a new four-year partnership with Prairie View Agriculture and Mechanical (A&M) University, an HBCU located in Prairie View, Texas, in 2022. Valued at \$255,000, Eastman's commitment is aimed at Prairie View A&M becoming a new talent pipeline for our Texas operations. With enrollment now exceeding 8,000 students, Prairie View A&M is the first state-supported college in Texas for African Americans.

To strengthen the local pipeline of talent in Kingsport, Eastman launched its first manufacturing internship program for high school students in the spring of 2022. Eastman's Work-Based Learning partnerships with area high school recognize that classroom learning provides only part of the content knowledge and skills development students need for success in college, career and life. In 2022, Eastman's inaugural cohort of seven students underwent a structured educational experience that integrated classroom learning (school-based) with productive, structured work experiences (work-based) related to the students' career goals, program of study and employability skills. Eastman's internships include an hourly pay rate of \$15, compared to Tennessee's minimum wage of \$7.25, and expose students to productive, value-adding manufacturing roles at its Kingsport operations. Engagement efforts will be informed using data from these tools.

205-2 Communication and training about anti-corruption policies and procedures

Eastman's [Code of Business Conduct](#) defines the company's expectation that team members will conduct business ethically with integrity and in compliance with all applicable laws regarding corruption and bribery. The Code of Business Conduct is available to all Eastman employees internally as well as externally to the public through our company website, eastman.com. In addition to the code, Eastman has formal internal policies and procedures on anti-bribery and anti-corruption and requires 100% of our employees worldwide to complete the online Code of Business Conduct training. Employees with more sensitive roles and potential exposure to corruption and bribery risks are required to take additional training on how to identify and respond to corruption and bribery red flags, avoiding business practices that could give the appearance of corruption or bribery and facilitation payments. Additionally, Eastman requires that third parties complete the TRACE International Anti-Bribery Course for Intermediaries prior to being eligible to conduct business with Eastman.

306-2 Management of significant waste-related impacts

Eastman continuously strives to protect the environment in the communities where we operate as well as understand the environmental impact of our products. As a manufacturer of chemicals since 1920 and a Responsible Care® company for more than 25 years, Eastman has comprehensive guidelines and processes in place for reducing energy usage and minimizing our environmental footprint. In keeping with Eastman's circular economy efforts, waste management at Eastman begins in order of preference with source reduction, followed by reuse, recycling and energy recovery, with the last option being treatment and disposal. Not only does this deliver productivity gains for our

business, it contributes to our regulatory compliance and reduces our environmental footprint. Eastman has set clear, measurable targets for energy intensity, greenhouse gas emissions and water conservation. Eastman focuses on efforts to reduce waste, enable a sustainable supply chain, and continually understand the impact of our products on the environment through life cycle assessments.

Eastman's Global HSES Audit Program implements an HSE assessment program to evaluate the hazards/risks associated with third-party providers that are contracted to provide services to Eastman or that otherwise do business with Eastman in a manner that involves their handling or management of Eastman-owned products or materials. The process includes identification of third-party providers, risk-based determination of assessment need, and appropriate assessment/reassessment. Eastman uses internal tracking mechanisms to collect and monitor waste-related data.

401-1 New employee hires and employee turnover

Eastman's total global voluntary turnover rate was 6.0%. We calculate voluntary turnover separately from retirements, company-initiated turnover and reductions in force. Total turnover rate was 10.4%

Attrition by gender	Attrition by age	Attrition by region	Hires by gender	Hires by age	Hires by region
Male employees: 9.9%	Less than 30 years: 13.3%	North America: 9.8%	Male employees: 16.5%	Less than 30 years: 43.4%	North America: 16.4%
Female employees: 11.3%	30 to 50 years: 9.2%	Europe, Middle East and Africa: 10.1%	Female employees: 18.8%	30 to 50 years: 16.2%	Europe, Middle East and Africa: 16.5%
	Greater than 50 years: 10.3%	Asia Pacific: 14.1%		Greater than 50 years: 4.0%	Asia Pacific: 22.8%
		Latin America: 9.6%			Latin America: 17.8%

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403-1 Occupational health and safety management system

Our culture is one of commitment to safety, accountability for actions and feedback on performance. We believe that every workplace incident, injury and illness is preventable. Our goal is to ensure personal safety for our employees. Preventing workplace incidents, injuries and illnesses is an integral part of our worldwide business strategy.

As with all aspects of sustainability, we continually strive to improve our workplace safety, with an ultimate goal of zero injuries and incidents. In 2012, we launched a global corporate initiative, ALL IN FOR SAFETY, to further promote development of a culture of working and living safely. ALL IN FOR SAFETY is intended to place safety foremost in the thoughts and actions of each employee and to foster a culture of safety awareness and safe behaviors at all times and in all places. Eastman has a policy and is committed at all levels of management to protect and promote the health and safety of Eastman employees, contractors and visitors. There are opportunities for employees to participate in development, implementation and review of the health and safety programs.

Eastman performs health assessments to determine employee medical fitness for specific job tasks. Eastman monitors systems for maintaining records and analyzes data to evaluate health and safety performance, determine trends and identify areas for improvement. Eastman also investigates illnesses, injuries and incidents in a timely manner; creates corrective actions to prevent recurrence; and evaluates the effectiveness of corrective actions taken.

Eastman has developed methods to identify and evaluate potential health and safety risks in planned or existing facilities. Preventive maintenance and housekeeping programs are in place to maintain the safety of the employees, facilities, tools and equipment.

Eastman maintains health and safety training programs, including documentation of these programs, and methods to evaluate the effectiveness of both training and communications activities.

404-1 Average hours of training per year per employee

Employee category	Hours
Professional/management	44
Nonexempt (nonoperational)	44
Nonexempt (operations)	52
Technicians/technologists	27
Average	42

405-1 Diversity of governance bodies and employees

Gender	Age	Ethnicity
Male: 72.4%	Less than 30 years: 17.4%	Minority: 13%
Female: 27.6%	30–50 years: 51.1%	White: 87%
	Greater than 50 years: 31.5%	

413-1 Operations with local community engagement, impact assessments and development programs

To better support Eastman's 10 community advisory panels (CAPs) at our largest manufacturing sites and be more transparent about how we consider environmental justice in the communities where we have operations, Eastman took advantage of newly developed screening and mapping tools offered by the U.S. Environmental Protection Agency and the White House Council on Environmental Quality. The tools are interactive resources that combine both community and data-driven approaches that incorporate environmental burdens and demographic indicators. The maps allow users to explore the environmental health and the conditions (socioeconomic and or other distinguishing community characteristics) within a specific region, town, city or entire state. Census tracts that are overburdened and underserved are highlighted as being disadvantaged, and their locations can be easily compared to other U.S. locations. In 2022, Eastman ran all of its U.S. manufacturing sites through the tools to better understand community burdens related to climate change, energy, health, housing, legacy pollution, transportation, water and wastewater, and workforce development. Going forward, Eastman's community engagement efforts will be informed using data from these tools.

413-2 Operations with significant actual and potential negative impacts on local communities

Building trust and maintaining strong public relations are critical for Eastman's ability to continue operating all over the world and are responsibilities we take seriously. In January 2022, that trust was tested when Eastman experienced a high-pressure steam line failure at its Kingsport manufacturing facility. The incident resulted in loud noises, vibrations felt by nearby neighbors and the release of small particle debris to an adjacent neighborhood. Testing of the debris revealed minor traces of asbestos insulation in some locations due to the age of the steam line piping. While Eastman confirmed that exposure to such small amounts posed no threat to human health or the environment, Eastman treated all debris as if it could contain asbestos in an abundance of caution. Before the day was over, Eastman had cleanup crews in the neighborhood collecting debris. And the next morning, armed with free vouchers for car washes and more clean up crews, Eastman quickly began deploying teams for roof, gutter, pool and vehicle cleaning and lawn and garden vacuuming. Within 72 hours of the incident, Eastman's community affairs team had personally visited almost 500 homes. In addition to daily personal contact with neighbors, Eastman's

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site leader sent multiple letters to each home sharing his commitment to the community, the progress Eastman was making to address community needs, and available resources to the community, including a team of experts on standby to answer questions and an animal hotline for neighbors concerned for the safety of pets while outdoors. With support from its CAP, regular press release updates, and a community phone care line operating 24/7, Eastman ensured open, two-way dialogue with community residents and quickly restored trust deficits resulting from the incident.

415-1 Political contributions

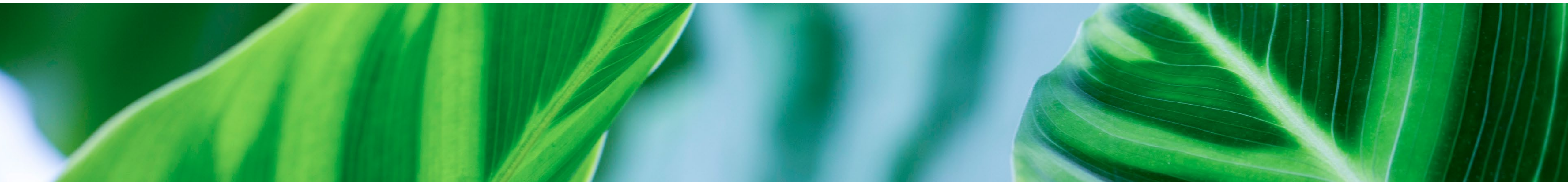
Eligible U.S. employees may contribute voluntarily to EastmanPAC, the political action committee of Eastman. EastmanPAC is governed and overseen by an executive board and is comprised of members from Eastman's executive team and government affairs team. EastmanPAC strives to elect candidates into office who meet a variety of criteria. Strong consideration is also given to those who share Eastman's corporate values and the company's commitment to drive positive change in site communities.

Criteria for candidates

- In a state/district with Eastman presence
- Demonstrates a commitment to supporting manufacturing and the chemical industry
- Key committee member or thought leader on issues of importance to Eastman
- House and Senate leadership
- Aligned with Eastman's public policy priorities

In 2022, EastmanPAC contributed \$99,750 to state and federal candidates in the U.S. No political contributions are made to entities outside the U.S. Eastman works with outside vendors to file all reports and to make sure all contributions comply with state and federal campaign finance regulations. All of EastmanPAC's Federal Election Commission (FEC) filings are available online at www.fec.gov, and disclosure reports are also available by visiting the state campaign finance websites in Alabama, California, Maryland, Massachusetts, New York, Tennessee and Texas. In states where the law allows corporate contributions, Eastman supports state candidates. Corporate contributions to state candidates in Tennessee totaled \$26,700 in 2022.

The federal government requires all registered lobbyists to report personal campaign contributions semiannually. Each year, Eastman employees who meet the requirements file the necessary reports. These reports are available online at <http://lobbyingdisclosure.house.gov/>. Eastman's political activity policies and guidelines are located on the company's website: [Political Engagement](#) | Eastman Chemical Company



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