

AUDIT AND FINANCE COMMITTEE CHARTER

I. PURPOSE

The primary purpose of the Audit and Finance Committee (Committee) is to assist the Board of Directors in overseeing, and to make recommendations to the Board of Directors, as appropriate, on such matters as:

1. The integrity of Kodak's quarterly and annual consolidated financial statements and the financial and business information provided to the Securities and Exchange Commission (SEC), the New York Stock Exchange (NYSE) and investors;
2. Kodak's internal controls over financial reporting, including anti-fraud controls;
3. Kodak's financial accounting principles and policies;
4. The performance of Kodak's internal audit function;
5. The independent accountant's selection, compensation, retention, performance and evaluation, including the assessment of the independent accountant's qualifications and independence;
6. Legal and regulatory compliance and compliance programs;
7. Risk and insurance management;
8. Pension and investment matters;
9. Strategic matters, including significant asset sales and purchases; and
10. Preparation of an Audit Committee report to be included in Kodak's annual Proxy Statement, or Part III of its Form 10-K, as required by the SEC.

II. COMPOSITION

1. The Committee shall consist of at least three Board members, all of whom meet the requirements for independence under the SEC rules and listing standards of the NYSE. No person serving on the audit committees of more than three other publicly traded companies shall be appointed to, or remain on, the Committee unless the Board determines that such simultaneous service would not impair such director's ability to effectively serve on the Audit and Finance Committee and such determination is disclosed in the Company's annual Proxy Statement;
2. The Board will appoint and replace members of the Committee, who will serve at the pleasure of the Board;
3. All members shall be financially literate, as determined by the Board in its business judgment, or shall become so in a reasonable period of time after appointment; and
4. At least one member of the Committee shall have accounting or related financial management expertise as required by the NYSE listing standards, as determined by the Board in its business judgment, and at least one member of the Committee shall be an "Audit Committee Financial Expert," as defined by the SEC.

III. MEETINGS

The Committee shall meet at least four times per year or more frequently as circumstances require. The agenda for each Committee meeting will be prepared

under the direction of the Chair and, whenever reasonably practicable, circulated to each Committee member prior to the meeting date. The Chair will preside, when present, at all Committee meetings. The Committee may have in attendance at meetings the members of management or others it deems necessary in order to provide the information necessary to carry out its duties. Any action required or permitted to be taken at any Committee meeting may be taken without a meeting if all members of the Committee consent thereto in writing, and the writing or writings are filed with the minutes of proceedings of the Committee. Members of the Committee may participate in a Committee meeting by telephone, or video conference or other electronic means, and participation in a meeting by these means shall constitute presence in person at the meeting.

Minutes shall be prepared for all meetings of the Committee to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record and shall be approved as presented or as modified at the next Committee meeting.

IV. DUTIES, RESPONSIBILITIES AND POWERS

The Committee shall have the following duties, responsibilities and powers:

1. With respect to the independent accountant the Committee shall:

- (a) Serve as the Board's avenue of communication with the independent accountant;
- (b) Be directly responsible for the appointment, compensation, retention and oversight of the work of the independent accountant (including resolution of any disagreements between management and the independent accountant regarding financial reporting) for the purpose of preparing or issuing an audit report or providing other audit, review or attest services;
- (c) Ensure the independent accountant and management understand that the Committee, as the shareholders' representative, is the independent accountant's client, and therefore that the independent accountant is ultimately accountable to the Committee and must report directly to the Committee;
- (d) Meet regularly with the independent accountant. Meet separately on a periodic basis with management, the internal auditors and the independent accountant. Provide an opportunity for the independent accountant to meet with the Board when necessary and appropriate;
- (e) Confirm and assure the independent accountant's independence by:
 - (i) Reviewing the independent accountant's annual written statement delineating all relationships between the independent accountant and Kodak;
 - (ii) Monitoring, pre-approving and, if appropriate, limiting fees paid to the independent accountant for audit services, internal control-related services, and other non-audit services;
 - (iii) Discussing with the independent accountant any relationships or services that may affect the independent accountant's objectivity or independence;

- (iv) Verifying that the independent accountant has complied with requirements regarding the rotation of lead audit partners and reviewing and evaluating the independence of the lead audit partner; and
 - (v) Confirming and assuring no attempts have been made to improperly influence the performance of the independent accountant's audit functions.
 - (f) Review and approve the annual audit plan and the audit reports of the independent accountant;
 - (g) Obtain and review, at least annually, the independent accountant's report describing: the independent accountant's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the independent accountant, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent accountant; any steps taken to deal with the issues; and all relationships between the independent accountant and Kodak;
 - (h) Set policies regulating the hiring of employees and former employees of the independent accountants;
 - (i) Discuss with the independent accountant material issues on which the national office of the independent accountant was consulted; and
 - (j) Review with the independent accountants any audit problems or difficulties and management response.
- 2. With respect to the internal auditors the Committee shall:**
- (a) Serve as the Board's avenue of communication with the Director of Corporate Audit (or the equivalent position);
 - (b) Review and approve the appointment, replacement, reassignment, or dismissal of the Director of Corporate Audit (or the equivalent position);
 - (c) Confirm and assure the independence of the internal auditors, and that no attempts have been made to improperly influence the performance of their audit functions;
 - (d) Review the annual audit plan of the internal auditors, its scope, and the intended level of support for and coordination with the external audit process;
 - (e) Review periodically internal audit activities, staffing, and budget, to assure the appropriate level of resources is available; and
 - (f) Review as warranted the summary of significant reports to management prepared by the internal auditors and management's responses.
- 3. With respect to Kodak's management of its finances, the Committee shall:**
- (a) Review and make recommendations to the Board, as appropriate, regarding:
 - (i) Balance sheet and cash flow performance including forecasts of debt, equity, and associated items;
 - (ii) Financing plans including capital market and off balance sheet activities (such as debt, equity, share repurchase, and sale-leaseback transactions) which may have a material impact on the Company's financial position;

- (iii) Capital expenditure budgets and proposed capital expenditure projects that equal or exceed \$50,000,000;
 - (iv) Acquisitions, joint ventures, divestitures, and other similar transactions, including but not limited to, real estate transactions, alliances, and joint ventures that equal or exceed \$50,000,000;
 - (v) Performance of certain acquisitions, capital investments, and other transactions including joint ventures and alliances;
 - (vi) Risk management policies and their impact on the Company, including, but not limited to, information technology security, insurance, interest rates, foreign exchange, and commodities; and
 - (vii) Tax policy, Kodak's effective tax rate and tax planning proposals.
- (b) Make recommendations to the Board regarding dividends; and
- (c) Review the results of Kodak sponsored and funded pension plans and the activities of the Kodak Retirement Income Plan Committee.

4. With respect to Kodak's financial disclosures and statements the Committee shall:

- (a) Inquire of management and the independent accountant as to:
- (i) The acceptability and appropriateness of financial accounting principles, policies and disclosures, used or proposed by Kodak, including analysis of the effects of all material alternative U.S. generally accepted accounting principles (GAAP) methods on financial statements;
 - (ii) Management's quarterly evaluation of the adequacy of Kodak's system of disclosure controls and procedures; and
 - (iii) The adequacy of Kodak's system of internal controls, including whether there are significant deficiencies or material weaknesses in the design or operation of internal controls or any fraud involving employees with significant roles in Kodak's system of internal controls. In this regard, the Committee shall oversee management's assessment of Kodak's system of internal controls over financial reporting pursuant to Section 404 of the Sarbanes-Oxley Act and management's certification processes under Sections 302 and 906 of the Sarbanes-Oxley Act. The Committee shall also review the findings and recommendations of the independent accountant and internal auditors, together with management's proposed responsive actions to any significant deficiencies or material weaknesses that are communicated.
- (b) Perform the following with respect to the Company's consolidated financial statements:
- (i) Review with management and the independent accountant:
 - Significant financial reporting issues and judgments made in connection with the preparation of the Company's consolidated financial statements;
 - Significant issues regarding the Company's accounting and reporting principles and practices, including critical accounting policies;
 - Significant changes or developments in accounting and reporting principles and practices;

- Matters required to be discussed under auditing standards established from time to time by the Public Company Accounting Oversight Board (PCAOB) and by SEC rules;
 - Any significant changes required in the scope of the independent accountant's audit; and
 - Principles of accounting proposed or promulgated by regulatory accounting authorities.
- (ii) Review legal matters that may have a material impact on the consolidated financial statements with the Company's General Counsel, Director of Corporate Auditing, the Controller and the independent accountant;
 - (iii) Discuss with management and the independent accountant the effect of any off-balance sheet arrangements;
 - (iv) Review the annual audited and quarterly reviewed consolidated financial statements, including "Management's Discussion and Analysis of Financial Condition and Results of Operations," with management and the independent accountant prior to Kodak's filing of the related Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, respectively, with the SEC;
 - (v) Recommend to the Board whether the audited consolidated financial statements be included in Kodak's Annual Report on Form 10-K prior to its filing;
 - (vi) Review the Annual Report on Form 10-K and the Quarterly Reports on Form 10-Q prior to their filings; and
 - (vii) Discuss sales and earnings press releases with management and the independent accountant. Discuss with management financial information and earnings guidance provided to analysts and rating agencies, including the use of pro-forma or non-GAAP information.

5. With respect to risks and uncertainties, including contingent liabilities, the Committee shall:

- (a) Review Kodak's risk management and assessment policies, and where appropriate, delegate to other Board committees primary review responsibility for particular risk areas;
- (b) Inquire of management and the Director of Corporate Audit (or the equivalent position) about significant risks or exposures and review the steps management has taken to minimize them; and
- (c) Review management's analysis and evaluation of significant financial accounting and reporting issues (including critical accounting policies and significant off balance sheet structures) and the extent to which these issues, structures and policies affect Kodak's consolidated financial statements.

6. With respect to Kodak's ethical, legal, and regulatory compliance programs the Committee shall:

- (a) Oversee Kodak's ethical, legal and regulatory compliance programs, including enterprise risk management, and meet periodically with Kodak's Chief Compliance Officer;

- (b) Establish procedures for the receipt, retention and treatment of complaints received by Kodak regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
- (c) Obtain from the independent accountant assurance that no illegal acts as described in Section 10A(b) of the Securities Exchange Act of 1934, as amended, have been identified; and
- (d) Obtain reports from management, the Director of Corporate Audit (or the equivalent position), Kodak's Compliance Officer and the independent accountant regarding Kodak's compliance with applicable legal requirements and Kodak's Business Conduct Guide.

7. With respect to access and communication the Committee shall:

- (a) Meet separately and privately with the independent accountant, the Director of Corporate Audit (or the equivalent position) and Kodak's chief financial and accounting officers to ascertain if any restrictions have been placed on the scope of their activities or attempts made to improperly interfere with their audit activities, and to discuss any other matters they or the Committee believe should be discussed privately;
- (b) Have full access to the books, records, facilities and personnel of Kodak;
- (c) Meet in executive session as necessary and appropriate; and
- (d) Report Committee actions to the Board, with appropriate recommendations.

8. With respect to advisors and legal counsel the Committee shall:

In its sole discretion, as it deems advisable, retain at Kodak's expense, accountants, legal counsel and other advisors and consultants to assist it in the performance of its duties.

9. With respect to Committee governance, the Committee shall:

- (a) Perform an annual Committee self assessment;
- (b) Review its charter periodically and recommend changes, as necessary, to the Board;
- (c) Receive training in order to better develop skills related to the performance of its duties;
- (d) Form and delegate authority to subcommittees as it deems appropriate; and
- (e) Assume any duties delegated to it by the entire Board so long as they comply with the Company's by-laws.

V. OVERSIGHT ROLE

Kodak's financial statements are the responsibility of management. The independent accountant's responsibility is to plan and perform its audit to obtain reasonable assurance that the financial statements present fairly, in all material respects, Kodak's financial position, results of operations and cash flows. Kodak's internal audit function is responsible for providing an independent, objective appraisal of Kodak's business activities to support management in its responsibilities to conduct operations in an environment of effective internal control, and in its assertion of the effectiveness of

these internal controls for regulatory reporting purposes. The Committee's responsibility shall be to oversee these activities and the other matters outlined in this Charter. It is not the duty of the Committee to determine that Kodak's financial statements and disclosures are complete and accurate and are presented in accordance with U.S. GAAP and applicable rules and regulations.

As adopted by the Board of Directors of Eastman Kodak Company, effective March 24, 2023.