

Base Year Greenhouse Gas Recalculation Policy

For purposes of Greenhouse Gas (GHG) emissions reporting and goal setting, Eastman has selected a base year of 2017. Eastman follows the GHG Protocol Corporate Accounting and Reporting Standard, and per the GHG Protocol, there are certain situations which may trigger a recalculation of the base year emissions. Those situations will include the following:

- Structural changes in the reporting organization which may include divestitures, acquisitions, and mergers
- Changes in calculation methodology, improvements in the accuracy of emission factors, or data monitoring
- Discovery of significant errors or several cumulative errors that are collectively significant

If the cumulative effect of any of these situations equals or exceeds a significance threshold of 5% of base year emissions, a base year recalculation will be triggered. A base year recalculation where changes represent less than 5% of base year emissions may also be carried out at Eastman's discretion.

Base year recalculation will not occur for organic growth/decline such as new plant startup or plant shutdown. Base year recalculations will also not occur for acquisitions or divestment of operations that did not exist in the base year.