

Kodak Alaris Tax Policy As of December 2016

The Kodak Alaris Group strives to be tax compliant in all jurisdictions and considers this to be a key element of the company's social responsibility.

Tax Compliance

- We aim to file tax returns and pay the right amount of tax in a timely manner, in line with the laws and regulations enacted in each country in which we operate.
- We are open and honest in all dealings with tax authorities.
- Transactions between Kodak Alaris group companies are conducted on an arm's length basis and in accordance with current OECD guidelines.

Tax Governance

- The Chief Financial Officer is responsible for the Group's tax policy which is implemented by the Corporate Tax Department with assistance from the entire Finance organization.
- The Group's tax status is reported regularly to the Audit Committee and the Board of Directors.

Tax Planning

- Tax planning supports the business and is reflective of its commercial and economic activity.
- The Group does not consider or enter into arrangements solely for the purpose of achieving a tax advantage.