

EASTMAN GROUP

FY25 EU (Spain Only) PCBCR data in line with Chapter 10a of Directive 2013/34/EU, as amended by Directive 2021/2101/EU

This public Country-by-Country Report has been prepared in accordance with the Spanish implementation of Directive 2013/34/EU, as amended by Directive 2021/2101/EU, enacted through Law 28/2022, of 21 December 2022, effective for fiscal years starting on or after 22 June 2024.

3F Feed and Food, S.L., Eastman Chemical Barcelona, S.L and Eastman Chemical Ibérica, S.L (collectively “Eastman Spain”) have requested the information required under the eleventh additional provision of the LAC from *Eastman Chemical Company*. As of the preparation and submission date of these Annual Accounts, this group-level information was not yet available and therefore could not be provided to Eastman Spain.

Section 1. General information

Name of the ultimate parent of the group / of the standalone undertaking	Eastman Chemical Company
Country where the ultimate parent has its registered office	United States of America
Country code of the country where the company is incorporated	US
Financial year - start date	2025-01-01
Financial year - end date	2025-12-31
Reporting currency	USD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	YES

Section 2. Overview of information on a country-by-country basis¹

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Corporate income tax paid—cash basis	Corporate income tax accrued—current year	Accumulated earnings	Number of employees
Spain	ES	€ 31,910,820	€ 97,941	€1,405,058	€1,723,784	€-82,627,945	37

¹ The data presented in this CbCR may differ from the data published in the statutory financial statements for the Spanish constituent entity due to currency and accounting methodology differences used by the ultimate parent entity.

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Section 3. List of subsidiaries and activities

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	<i>3F Feed and Food, S.L.U.</i>	Manufactures and sales
Spain	ES	<i>Eastman Chemical Barcelona, S.L.</i>	Dormant
Spain	ES	<i>Eastman Chemical Ibérica, S.L.</i>	Sales and other related services

Section 4 - Omitted information

Information omitted (if applicable) for this fiscal year: N/A
Information omitted in previous fiscal years and reported in this fiscal year (if applicable): N/A

3F Feed and Food, S.L.,



By: J.P. Kuijpers

Title: Director