

Think. Comply. Prevent. Doing the right thing ensures the integrity of the Company and helps strengthen our reputation. Avoiding corrupt practices positions us for a sustainable future.



# EVERY CHOICE MATTERS

ANTI-CORRUPTION PROGRAM GUIDE

## Welcome

### EVERY CHOICE MATTERS

**Think. Comply. Prevent.** Doing the right thing ensures the integrity of the Company and helps strengthen our reputation. Avoiding corrupt practices positions us for a sustainable future.

### OUR COMMITMENT TO COMPLIANCE

We all have an obligation to maintain our values and legal standards in our business relationships everywhere we operate. Together we will continue this commitment as One Celanese. How we do business matters.

#### Section 1:

##### HELPING TO PREVENT CORRUPTION

Establish and retain ethical practices within your business relationships.

- 1.1 Prohibition Against Bribery
- 1.2 Bribery of Government Officials
- 1.3 Commercial Bribery
- 1.4 Resources & Ethics Helpline

#### Section 2:

##### GUIDANCE ON GIFTING

Gifts, meals, entertainment and travel should never be offered to improperly influence Commercial Partners and Government Officials.

- 2.1 Gifting Guidelines and Improper Influence
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- 2.3 Meals and Entertainment
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- 2.5 Celanese-Sponsored Events
- 2.6 Resources & Ethics Helpline

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Avoiding corruption helps build stronger global business relationships, reduces risk and preserves the value of our business.

- 3.1 Hiring Third-Party Intermediaries and Red Flags
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## 1.0 HELPING TO PREVENT CORRUPTION

Establish and retain ethical practices within your business relationships.

- 1.1 Prohibition Against Bribery
- 1.2 Bribery of Government Officials
- 1.3 Commercial Bribery
- 1.4 Resources & Ethics Helpline

### SECTION SUMMARY

This section will help you to understand our policy on bribery as well as our procedures to comply with all applicable laws prohibiting corruption of Government Officials and commercial bribery.

- Conduct our global business operations lawfully and free from the influence of corruption.
- “Government Officials” are employees at all levels of any government organization, employees of a state-owned or a state-controlled commercial entity, political parties, party officials and candidates for public office.
- A “State-Owned or State-Controlled Entity” (SOE) is an entity in which the government holds an equity interest.

## 1.1

### *Prohibition Against Bribery*

#### **CONDUCTING BUSINESS THE RIGHT WAY**

Corrupt business activities can expose our Company to serious consequences that could prevent us from achieving our goals and hurt the people in the communities where we do business. We must ensure that our global business operations are conducted lawfully and free from the influence of corruption.

What is bribery? Bribery is the act of offering, giving or accepting something of value with the intent to improperly influence a decision. Bribes should never be paid either directly or indirectly through a third party. Bribery is a crime with serious consequences that could result in costly fines for and tarnish the reputations of individuals and the Company.

**We help prevent corruption by:**

- Refusing to pay bribes to gain a business advantage
- Conducting business activities and transactions transparently
- Insisting that our business partners do the same

## 1.2

### *Bribery of Government Officials*

#### **BRIBERY DOESN'T PAY**

An employee may not promise, approve of, or offer payment, money or anything of value (e.g., gifts, entertainment, or hiring a relative) or make any other benefit available directly or indirectly through third parties for the purpose of influencing a business decision.

Examples include:

- Making a payment to a Government Official or family member of a Government Official
- Persuading a recipient to exploit their position in a way that benefits you directly or indirectly in connection with Celanese
- Making a payment to a third party that may be used to bribe a Government Official

#### **Who is a Government Official?**

Any government employee at any level locally, provincially or nationally including:

- Customs, immigration and transport workers
- Employees, officers, and agents of State-Owned Entities
- Legislators, mayors, local council members and others acting in an official capacity

#### **What is a State-Owned Entity?**

A State Owned Entity (SOE) is an entity in which the government (either as one agency or collectively through many different agencies or instrumentalities) directly or indirectly holds an equity interest. SOEs can include banks, airlines, airports, phone companies and industrial parks.

Examples include:

Pemex, SABIC, National Tobacco Corporation (CNTC) and the Nanjing Chemical Industrial Park.

**Q:** A Government Official asked me to hire his relative. What should I do?

**A:** You should treat this as a request for something of value and notify the Chief Compliance Officer.

**Facilitation payments are prohibited.**

Facilitation payments are nominal payments made to a Government Official to expedite or perform routine, non-discretionary government actions. If a Government Official requests such a payment, notify Compliance immediately.

Examples of facilitation payments include gratuities to expedite:

- A shipment clearing customs
- A permit or license
- Travel clearances including visas

Legitimate, standard fees charged by a government agency for routine and expedited services are not considered facilitation payments, and therefore are allowed.

**Routine, non-discretionary government actions**

Examples of routine, non-discretionary government actions include: processing visas, providing police protection or mail service, and supplying utilities like phone service, power and water.

Are payments under threats of health, safety and welfare allowed?

Payments are permitted under the circumstances of an impending threat against your health, safety, welfare, or that of a family member or co-worker. Once such a payment is made, Compliance must be notified immediately and the payment must be recorded in detail.

### 1.3

#### *Commercial Bribery*

#### **HONESTY AND INTEGRITY ARE GOOD BUSINESS**

We earn business loyalty through the quality of our products and customer service. Gifts and Entertainment may constitute commercial bribery, which is against the law and not consistent with Celanese's values.

- Gifts and entertainment that foster goodwill in business relationships may be exchanged, but you may never provide or accept gifts, favors or entertainment that may create undue influence.
- Improper gift giving and bribery should not be confused with proper product rebates given by Celanese to certain customers. However, rebates or kickbacks should never be paid to our customers' employees or third parties they designate.



## 1.4

*Resources & Ethics Helpline*

**HERE TO SUPPORT YOU**

[Compliance@Celanese.com](mailto:Compliance@Celanese.com)

### **Ethics Helpline**

1-866-384-4223

(866-ETHIC CE)

Visit our GLOBAL Helpline. [www.compliance-helpline.com/CelaneseBCP.jsp](http://www.compliance-helpline.com/CelaneseBCP.jsp)

RETALIATION IS PROHIBITED.



## 2.0 GUIDANCE ON GIFTING

Gifts, meals, entertainment and travel should never be offered to improperly influence Commercial Partners and Government Officials.

- 2.1 Gifting Guidelines and Improper Influence
- 2.2 Gifts
- 2.3 Meals and Entertainment
- 2.4 Travel
- 2.5 Celanese-Sponsored Events
- 2.6 Resources & Ethics Helpline

### SECTION SUMMARY

This section will help you to understand conditions under which gifts, meals, entertainment and travel are permitted and when or if they require pre-approval.

- Only gifts, meals, entertainment or travel that are allowed by law, reasonable and not lavish can be provided to Commercial Partners or Government Officials.
- Some gifts, meals, entertainment and travel require pre-approval (see pre- approval matrix – Appendix A).
- Celanese-sponsored events require pre-approval.
- You must keep comprehensive records in connection with gifts, meals, entertainment and travel provided to Commercial Partners and Government Officials.
- Do not use your own funds for payments that Company policy prohibits.

## 2.1

### *Gifting Guidelines and Improper Influence*

#### **HANDLE WITH CARE**

Reasonable and appropriate gifts, meals and entertainment are a nice way to show appreciation as well as foster goodwill in business relationships. However, you may not provide or accept gifts that may create undue influence.

#### **Gifts, meals, entertainment and travel involving Government Officials**

Customary business practices that are appropriate with respect to non-government related customers, suppliers or other entities may not be allowed if a Government Official is involved. Gifts to Government Officials must:

- comply with local law
- be made for legitimate business practices
- conform to the Celanese Gifting Guidelines and pre-approval requirements

#### **Celanese Gifting Guidelines**

Gifts, meals, entertainment and travel are permitted if:

- The value is reasonable and appropriate given the business relationship and the giver and recipient's positions
- Allowed by applicable laws and consistent with our Celanese values
- Approved in accordance with our pre-approval requirements (see pre-approval matrix – Appendix A) and our Company policies
- Could not be considered a bribe – not intended to gain an improper advantage
- Offered infrequently
- Transparent and recorded accurately in our books and records
- Would not cause unfavorable publicity for our Company
- Consistent with the recipient's policies, to your knowledge

#### **If Company policy prohibits a payment, you may not use your own funds for such payments.**

- You must keep comprehensive records in connection with gifts, meals, entertainment or travel.
- You must only pay, and Celanese will only reimburse you, for goods, services or other expenditures that comply with Company policy and which are properly supported (e.g., by accurate invoices and receipts).
- You have a responsibility to provide accurate and transparent expense reports.

## 2.2

### *Gifts*

#### **TRANSPARENCY IS PRICELESS**

Anti-bribery laws and our policy prohibit gifts and payments made with the intention or appearance of improperly influencing those we do business with including Government Officials.

All gifts except for Celanese promotional merchandise (e.g., business accessories, hats, shirts, carry bags) must be pre-approved by your Regional Vice President, Business Vice President or equivalent functional leader.\* Gifts given by senior leaders that require pre-approval must be pre-approved by the Chief Compliance Officer.

\*Copies of approvals and supporting documentation must be sent to [Compliance@Celanese.com](mailto:Compliance@Celanese.com).

Gifts for Celanese-sponsored events also require **pre-approval** from the Business President and Chief Compliance Officer.

The value of any gift to a Government Official must be accurately accounted for in Celanese's books and records. For more on Record Keeping, go to Section 4.0.

**Q:** I am meeting with two members of a state-owned business in China about a business opportunity. May I give each guest a bottle of wine valued at USD \$50?

**A:** All gifts except for Celanese promotional merchandise (e.g., business accessories, hats, shirts, carry bags) must be **pre-approved** by your Regional Vice President, Business Vice President or equivalent functional leader. In addition, gifts must be consistent with local law, so the gift would need to be within these limits. China law limits gifts from any person or entity to an individual Government Official to RMB 200 or approximately USD \$20-30, per gift.

## 2.3

### *Meals and Entertainment*

#### **AN ENTERTAINING IDEA**

Paying for customary, reasonable and non-lavish meals and entertainment for Commercial Partners or Government Officials is generally appropriate in certain regions, including China and Mexico.

The frequency of meals and entertainment must be monitored carefully because too many can give the appearance of improper influence.

**Pre-approval** is required when entertaining Commercial Partners or Government Officials for any meals or entertainment if either is greater than:

- US \$100 per person, per occurrence, or
- the local government limit/guideline.

You can obtain pre-approval from your Regional Vice President, Business Vice President or equivalent functional leader.\* Gifts given by senior leaders that require pre-approval must be pre-approved by the Chief Compliance Officer.

\*Copies of approvals and supporting documentation must be sent to [Compliance@Celanese.com](mailto:Compliance@Celanese.com).

Meals and entertainment for Celanese-sponsored events also require **pre-approval** from the Business President and Chief Compliance Officer.

**Q:** I'm planning to take a Commercial Partner to dinner and then to a sporting event in the same evening. I anticipate the dinner to cost US \$100 per person and the tickets for the sporting event are US \$125 per person. Do I need pre-approval?

**A:** Yes. Since the combined cost of the dinner and the tickets exceed the US \$100 guidance, you will need pre-approval from your Regional Vice President, Business Vice President or equivalent functional leader.

## 2.4

### *Travel*

#### **LET OUR HIGH STANDARDS BE YOUR GUIDE**

Paying for reasonable travel for Government Officials is allowed only for these limited purposes:

- Promoting or demonstrating products or services
- Executing or performing a contract with the Government Officials

Travel and hotel lodging for Celanese-sponsored events also require **pre-approval** from the Business President and Chief Compliance Officer.

Local transportation (e.g., rental cars, taxis and public transportation) for Commercial Partners or Government Officials directly related to legitimate business or entertainment is permitted and does not require prior approval.

All other travel and hotel lodging for Commercial Partners or Government Officials requires pre-approval from the Business President \* **and** the Chief Compliance Officer. Gifts given by senior leaders that require pre-approval must be pre-approved by the Chief Compliance Officer.

\*Copies of approvals and supporting documentation must be sent to [Compliance@Celanese.com](mailto:Compliance@Celanese.com).

**Q:** I am hosting Government Officials during a trip to one of our U.S. sites for a demonstration of a new product that they may buy from us. Can I take the Government Official for a holiday in Mexico after our business meeting?

**A:** Celanese is prohibited from paying for “side trips” for Government Officials that are not directly related to the valid business purpose for the trip.

## 2.5

### *Celanese-Sponsored Events*

#### **SUPPORTING GOOD BUSINESS PRACTICES**

Celanese-sponsored events that provide gifts, meals, entertainment and/or travel to Commercial Partners or Government Officials require pre-event approval from the Business President\* **and** the Chief Compliance Officer. Senior leaders should obtain pre-approval from the Chief Compliance Officer for Celanese-sponsored event gifts, meals, entertainment and/or travel that require pre-approval.

\*Copies of approvals and supporting documentation must be sent to [Compliance@Celanese.com](mailto:Compliance@Celanese.com).

## 2.6

*Resources & Ethics Helpline*

**HELP IS HERE**

[Compliance@Celanese.com](mailto:Compliance@Celanese.com)

### **Ethics Helpline**

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RETALIATION IS PROHIBITED.





### 3.0 WORKING WITH THIRD PARTIES

Avoiding corruption helps build stronger global business relationships, reduces risk and preserves the value of our business.

- 3.1 Hiring Third-Party Intermediaries and Red Flags
- 3.2 Due-Diligence Onboarding Process and Contracts
- 3.3 Monitoring
- 3.4 Resources & Ethics Helpline

#### SECTION SUMMARY

This section will help you to understand the necessary steps when hiring a third party as well as the financial guidelines for compensation.

- Even if made through a third party, improper payments to Commercial Partners or Government Officials are unlawful.
- Because the nature or location of their work for Celanese can put us at a greater risk of facing anti-corruption issues, conduct due diligence before hiring a Third-Party Intermediary.
- Closely monitor payments to Third-Party Intermediaries.

### 3.1

#### *Hiring Third-Party Intermediaries and Red Flags*

#### **MAKING THE RIGHT CHOICE MATTERS**

It's important that third parties we hire conduct business lawfully and free from the influence of corruption. You, as an individual, and Celanese can be held criminally liable if third parties acting on behalf of Celanese make improper payments or provide anything of value to improperly secure business.

Before hiring a third party, remember to

- Determine whether they are a Third-Party Intermediary (TPI)
- Complete the TPI due diligence on-boarding process
- Enter into a contract that includes specific Anti-Corruption terms and conditions
- Follow the financial guidelines for compensation

Compensation to Third-Party Intermediaries (TPI) must be commercially reasonable and commensurate with the tasks that the TPI actually undertakes. Payments to TPIs must be made in accordance with the terms of their contract with Celanese.

#### **Who is a TPI?**

- Any **Sales Agent**, or **Distributor**

##### Sales Agent

A third-party sales person or agent authorized and paid to solicit business for Celanese

##### Distributor

An entity that buys and sells Celanese's products, and is authorized to market those products using Celanese's brand names and/or logos.

- Any **high-risk Reseller** who
  - o buys Celanese's products at a value of US \$1,000,000 or greater annually; and
  - o buys and sells Celanese's products in high-risk countries as determined by independent criteria (e.g., with a Transparency International Corruption Perceptions Index score of 50 or less).

##### Reseller

An entity that buys and sells Celanese's products, but is not authorized to market those products using Celanese's brand names and/ or logos.

- Any registered **Lobbyist** or equivalent retained for the purpose of trying to influence the actions of Government Officials on Celanese's behalf

#### Lobbyist

A person who tries to influence legislators to vote in favor of certain legislation

- Any **Customs Broker** or **Freight Forwarder**

#### Customs Broker

One who can arrange entries and other customs papers, or transact business, at a port of entry, relating to the import or export of goods/ merchandise

#### Freight Forwarder

A company that handles the tasks of preparing goods for transport for a shipper

- Any large, strategic **Supplier** whose estimated annual contractual value is US \$20,000,000 or more; or a Supplier who is a government official (includes a State-owned Entity "SOE" – an entity in which the government directly or indirectly holds an equity interest)

#### Supplier

A party that supplies goods and services (e.g., a large, raw-materials supplier)

- **Any other third party** who is located in or will perform work for Celanese in a high-risk country, and who will:
  - o conduct or retain business with an SOE on Celanese's behalf; or
  - o obtain permits, licenses or other documentation or certifications from a governmental agency on Celanese's behalf; or
  - o represent Celanese in dealing or having contact with any Government Official or SOE

Depending on the type of work and where the work will be performed, environmental consultants, tax consultants and law firms may be TPIs subject to our Policy.

Use the TPI Due-Diligence Evaluator (see Appendix B) to determine if due diligence is required.

## Red Flags

A red flag does not disqualify a Third-Party Intermediary (TPI), but does require additional review and, in some cases, mitigation to reduce potential risk. Here are some scenarios to consider before hiring a TPI.

- Does TPI have reputation for a lack of integrity and ethical conduct?
- Was TPI expressly recommended by foreign official?
- Does TPI have close family connection or professional affiliation with foreign government or officials?
- Does TPI refuse or hesitate to sign an agreement in which they represent and warrant that they will not violate anti-corruption laws?
- Does TPI provide incomplete or inaccurate information in required disclosures or insufficient references?
- Does TPI typically do this type of work, have the organizational resource or staff to undertake work required or propose significant use of sub-contractors?
- Does TPI reside outside the country in which services are to be provided or is a shell company incorporated in an offshore location?
- Does TPI request payment be made to an offshore bank account?
- Does TPI make large or frequent political contributions?
- Does TPI request excessive commissions in relation to services provided and/or typical industry and region payment ranges?
- Does TPI request unreasonably large discounts?

## 3.2

### *Due-Diligence Onboarding Process and Contracts*

#### **AVOIDING CORRUPTION IS EVERYONE'S RESPONSIBILITY**

Before you hire a Third-Party Intermediary (TPI), you must initiate a reasonable due-diligence investigation into the background, reputation and business capabilities of the TPI, as well as the reasonableness of the proposed compensation.

How do I initiate a due diligence investigation?

- become a Business Sponsor by submitting a request to Compliance@Celanese.com
- review the training that explains the TPI onboarding process
- initiate the on-line TPI onboarding process

You will be notified by the Law Department whether your TPI has been approved. Intermediary due diligence must be refreshed every three years.

**Q:** I have worked with a consultant for years and feel comfortable with them. Do I still have to follow the TPI due-diligence onboarding process before hiring them for a new project?

**A:** If the consultant is a TPI, as defined in this Policy, diligence must be completed.

#### **Contracts with Third-Party Intermediaries**

All contracts with a Third-Party Intermediary (TPI) should contain a specific provision prohibiting the TPI from making any payment that violates the U.S. Foreign Corrupt Practices Act (FCPA), U.K. Bribery Act or any other applicable anti-corruption laws. For standard contract forms which include this provision, go to <http://one.celanese.com/public/LawDept/KeysToContracting>.

Compensation to TPIs must be consistent with the tasks that the TPI actually undertakes. Payments to TPIs must be made in accordance with the terms of their contract with Celanese.

**Q:** Can I use a TPI for a short-term project without a contract?

**A:** Every TPI must have a contract with specific provisions covering anti-corruption issues.

### **Mergers, Acquisitions and Joint Ventures**

As part of due diligence prior to entering into business transactions such as mergers, acquisitions and joint ventures, an anti-corruption review must be conducted and documented. Due diligence documentation will be maintained with the business transaction documents.

For joint ventures where Celanese does not own a majority interest, Celanese must make a reasonable effort to ensure that the joint venture business partners maintain a system of internal controls, accurate books and records, and will not engage in making payments that are not in accordance with applicable laws.

### 3.3

#### *Monitoring*

#### **RECOGNIZE THE SIGNS**

The Business Sponsor is responsible for monitoring the TPI's activities and promptly reporting to Compliance:

- Any actual or suspected instances of non-compliance, and
- Any change that would impact the TPI's ability to comply with our policy or any applicable laws.

**Q:** I am working with an approved TPI who recently hired the son of a Government Official with whom we are currently negotiating a key contract. What should I do?

**A:** Contact Compliance immediately to determine what additional actions may be required due to this recent change in circumstances.

### **3.4**

#### *Resources & Ethics Helpline*

#### **WE'RE HERE TO HELP**

Compliance@Celanese.com <http://one.celanese.com/public/LawDept/KeysToContracting>

#### **Ethics Helpline**

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## 4.0 RECORD KEEPING

Maintain accurate and complete books and records regarding payments to Commercial Partners and Government Officials.

- 4.1 Accurate and Complete Accounting Records
- 4.2 Tips for Reviewing Third-Party Intermediary Invoices
- 4.3 Resources & Ethics Helpline

### SECTION SUMMARY

This section will help you to ensure that any payments made in the course of doing business will meet our accounting requirements and comply with the laws of the U.S. and other countries where we do business.

- Maintain accurate and complete books and records regarding payments to Commercial Partners and Government Officials, particularly for gifts, meals, entertainment or travel.
- When providing gifts, meals, entertainment or travel, prepare accurate and transparent expense reports that document the event, including the attendees' names, their company affiliation, location and business justification for the event.
- Except where our Company authorizes the use of cash or personal credit cards (e.g., in regions where Company credit cards are not issued to employees), employees should avoid cash transactions.

## 4.1

### *Accurate and Complete Accounting Records*

#### **ACCOUNTING BY THE BOOK**

All of our books, records, accounts and financial statements must be maintained in reasonable detail, accurately reflect the transactions and be maintained in accordance with our system of internal controls. We must ensure that any payments made in the course of doing business:

- Reflect the actual value of the services provided
- Are for a proper business reason
- Are to legitimate service providers
- Are accurately and completely recorded
- Meet the requirements of the laws of the U.S. and other countries where we do business

**Q:** What do I need to include on my expense report for a business lunch with a Government Official?

**A:** Include the Government Official's name, government position, list of attendees, location and purpose for the meeting. Also include any gifts exchanged during the lunch meeting and pre-approvals obtained, if applicable.

**Q:** Do I need pre-approval to attend a business lunch hosted by the mayor of a local province where we are doing business?

**A:** You do not need approval for a Government Official to pay for your meal. The meal must be consistent with our Business Conduct Policy and must not be excessive.

#### **Restrictions on Reimbursements and use of cash**

Celanese will only reimburse for goods, services or other expenditures that are fully and properly supported by third party invoices or receipts to the extent required by Celanese policy. Cash or cash equivalents may never be provided to a Government Official.

#### **Charitable Contributions and Contributions to Political Parties or Political Candidates**

Celanese may elect to make charitable contributions but we will not make a contribution for the purpose of influencing a local Government Official.

Any donation that is requested by a Government Official must be reviewed by the Chief Compliance Officer and regional Public Affairs leader before a payment is promised, offered, or made.

We are prohibited from giving, directing or paying Celanese funds to political parties, party officials, or political candidates for the purpose or intention of directing business to a specific entity.

**Q:** Can the Company donate equipment to a local college? Our town's mayor is a big supporter of the college, and we would like his support for an expansion project we are planning.

**A:** While Celanese may make contributions to reputable charities, we may not make a charitable contribution for the purpose of influencing a local Government Official.

### Reporting and Non-Retaliation

Some compliance issues, including bribery, can result in serious consequences to the Company and our employees. Therefore, material compliance issues must be reported to the **Chief Compliance Officer** or reported through the **Ethics Helpline**.

Chief Compliance Officer:  
[Compliance@celanese.com](mailto:Compliance@celanese.com)

### Ethics Helpline

1-866-384-4223  
(866-ETHIC CE)

Visit our GLOBAL Helpline. [www.compliance-helpline.com/CelaneseBCP.jsp](http://www.compliance-helpline.com/CelaneseBCP.jsp)

Celanese will not permit retaliation for providing information regarding any conduct which you reasonably believe constitutes a violation of law or our policies.

### Consequences of Misconduct

There can be consequences to ourselves and our Company if we do not follow laws and Company policies. Individuals who are aware of serious violations, but do not report them, may be held responsible. Disciplinary actions, which may impact bonuses and raises, may include verbal or written warnings, performance improvement plans or termination of employment.

In addition, individuals violating the FCPA or other anti-corruption laws may be subject to fines and imprisonment as the result of criminal prosecution.

## 4.2

### *Tips for Reviewing Third-Party Intermediary Invoices*

#### **ACCURACY THE NUMBERS**

Here's how to make sure invoices from TPIs are correct and in compliance with our Policy.

#### **Tips:**

- Is the invoice consistent with contractual terms?
- Are there any unexplained charges such as "special payment," facilitation fee, "special handling charge"?
- Are there unexplained round number charges?
- Are there new charges on invoice that previously did not contain such charges?
- Are services on invoice that typically would not be provided by that vendor?
- Do fees increase for no obvious reason potentially suggesting hidden payments within fees?
- Are there cash payments that require reimbursement?
- Are there unrequested services on invoice?
- Are there fees for payments to government that lack receipts and supporting documentation?
- If invoice includes fees paid to government, are fees reasonable for service provided or do they match publicly available schedule?

### 4.3

*Resources & Ethics Helpline*

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RETALIATION IS PROHIBITED.

APPENDIX

A

# Pre-Approvals for Gifts, Meals, Entertainment and Travel for Commercial Partners and Government Officials



## Category:

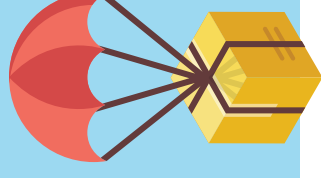
## Pre-Approval from your:

Gifts	<ul style="list-style-type: none"><li>Regional VP, Business VP or equivalent functional leader is required for all gifts except for CE promotional merchandise.</li></ul>
Meals and Entertainment	<ul style="list-style-type: none"><li>Regional VP, Business VP or equivalent functional leader is required for meals and entertainment <u>either</u> greater than US \$100 per person per occurrence <u>or</u> greater than the local government limit/guideline.<ul style="list-style-type: none"><li>&gt; For example, you would need pre-approval for a dinner or golf outing anticipated to be US \$150/person, but not for a lunch anticipated to be US \$50/person.</li></ul></li></ul>
Travel and Hotel	<ul style="list-style-type: none"><li>Business President (e.g., Core Leader) and CCO is required for all third party travel and hotel except local travel (e.g., taxis and public transportation). All air travel for third parties requires pre-approval.</li></ul>
CE-Sponsored Customer Events (e.g., Winter Business Summit)	<ul style="list-style-type: none"><li>Business President (e.g., Core Leader) and CCO is required for all components of the event (e.g., gifts, hospitality, travel).</li></ul>

\*Please allocate sufficient time for pre-approval process. Copies of approvals and any supporting documentation must be sent to [Compliance@Celanese.com](mailto:Compliance@Celanese.com). Gifts given by senior leaders that require pre-approval must be pre-approved by the Chief Compliance Officer (CCO).

**ALL GIFTS, MEALS, ENTERTAINMENT AND TRAVEL MUST BE REASONABLE/ APPROPRIATE, AND MUST NOT BE INTENDED TO IMPROPERLY INFLUENCE THE RECIPIENT.**

# Guidance on Gifts, Meals and Entertainment, and Travel



- Reasonable and appropriate gifts and entertainment are an acceptable way to show appreciation as well as foster goodwill with commercial partners and government officials.
- However, you may not provide or accept gifts that may create undue influence.
- Gifts, meals/entertainment and travel are permitted only if:
  - Allowed by applicable laws and consistent with our Celanese values
  - Could not be considered bribes
  - Not intended to gain an improper advantage
  - Of a value that is reasonable and appropriate given the business relationship, and the giver and recipient's positions
  - Offered infrequently
  - Transparent and recorded accurately in our books and records
  - Consistent with ethical standards
  - Would not cause unfavorable publicity for our Company
  - Consistent with the recipient's policies, to your knowledge
- If Company policy prohibits a payment, you may not use your own funds for such payments.

CONSULT ACP FOR PRE-APPROVAL MATRIX  
QUESTIONS? ASK [COMPLIANCE@CELANESE.COM](mailto:COMPLIANCE@CELANESE.COM)



APPENDIX

| **B**

## THIRD PARTY EVALUATOR

### DOES YOUR THIRD PARTY QUALIFY AS AN INTERMEDIARY?

The following steps are required during the due diligence process of determining potential Third Party Intermediary status.

**Step 1:** If third party is a

- a) **Sales Agent**, go to Step 5
- b) **Distributor**, go to Step 5
- c) **Lobbyist**, go to Step 5
- d) **Customs Broker**, go to Step 5
- e) **Freight Forwarder**, go to Step 5
- f) **Reseller**, go to Step 2a
- g) **Consultant**, go to Steps 3 and 3b
- h) **Supplier**, go to Step 2b

**Step 2a (Reseller):** What is the estimated value of Celanese product the reseller buys annually?

- a) <\$1,000,000
  - b) \$1,000,000 or more
- If "a)," go to Step 6  
If "b)," go to Steps 3 and 3a

**Step 2b (Supplier):** What is the estimated annual contractual value with the supplier?

- a) <\$20,000,000
  - b) \$20,000,000 or more
- If "a)," go to Step 4c  
If "b)," go to Step 5

**Step 3:** What is the Corruption Perception Index (CPI) Score for the country where the third party will do business for Celanese? Identify a country's CPI Score by going to **Appendix C**, then select a country and find the CPI Score.

**Step 3a (Reseller):** What is the Corruption Perception Index (CPI) for that country?

- a) greater than 50
  - b) less than or equal to 50
- If "a)," go to Step 6  
If "b)," go to Step 5

**Step 3b (Consultant):** What is the Corruption Perception Index (CPI) for that country?

- a) greater than 50
- b) less than or equal to 50

If "a)," go to Step 6

If "b)," go to Step 4b

**Step 4b (Consultant):** Does third party interact with the Government (includes conducting business with Government-owned Entities/ State-owned Entities "SOEs" or obtaining permits, licenses, other documentation or certifications from a government agency on Celanese's behalf)?

- a) If Yes, go to Step 5
- b) If No, then go to Step 6

**Step 4c (Supplier):** Is the third party a government official (includes a State-owned Entity "SOE" – an entity in which the government directly or indirectly holds an equity interest)?

- a) If Yes, go to Step 5
- b) If No, then go to Step 6

**Step 5:** Third party is an Intermediary subject to Anti-Corruption Policy due diligence and certification requirements **and** must be under contract; therefore, begin due diligence process.

**Step 6:** No due diligence required; instead follow standard vendor/ customer process.

# APPENDIX | **C**

Country / Territory	CPI Score
Afghanistan	12
Albania	33
Algeria	36
Angola	19
Argentina	34
Armenia	37
Australia	80
Austria	72
Azerbaijan	29
Bahamas	71
Bahrain	49
Bangladesh	25
Barbados	74
Belarus	31
Belgium	76
Benin	39
Bhutan	65
Bolivia	35
Bosnia and Herzegovina	39
Botswana	63
Brazil	43
Bulgaria	43
Burkina Faso	38
Burundi	20
Cambodia	21
Cameroon	27
Canada	81
Cape Verde	57
Central African Republic	24
Chad	22
Chile	73
China	36
Colombia	37
Comoros	26
Congo Republic	23
Costa Rica	54

Country / Territory	CPI Score
Côte d'Ivoire	32
Croatia	48
Cuba	46
Cyprus	63
Czech Republic	51
Democratic Republic of the Congo	22
Denmark	92
Djibouti	34
Dominica	58
Dominican Republic	32
Ecuador	33
Egypt	37
El Salvador	39
Eritrea	18
Estonia	69
Ethiopia	33
Finland	89
France	69
Gabon	37
Gambia	29
Georgia	52
Germany	79
Ghana	48
Greece	43
Guatemala	32
Guinea	25
Guinea-Bissau	19
Guyana	30
Haiti	19
Honduras	29
Hong Kong	74
Hungary	54
Iceland	79
India	38
Indonesia	34
Iran	27

Country / Territory	CPI Score
Iraq	16
Ireland	74
Israel	60
Italy	43
Jamaica	38
Japan	76
Jordan	49
Kazakhstan	29
Kenya	25
Korea (North)	8
Korea (South)	55
Kosovo	33
Kuwait	44
Kyrgyzstan	27
Laos	25
Latvia	55
Lebanon	27
Lesotho	49
Liberia	37
Libya	18
Lithuania	58
Luxembourg	82
Madagascar	28
Malawi	33
Malaysia	52
Mali	32
Malta	55
Mauritania	30
Mauritius	54
Mexico	35
Moldova	35
Mongolia	39
Montenegro	42
Morocco	39
Mozambique	31
Myanmar	21

Country / Territory	CPI Score
Namibia	49
Nepal	29
Netherlands	83
New Zealand	91
Nicaragua	28
Niger	35
Nigeria	27
Norway	86
Oman	45
Pakistan	29
Panama	37
Papua New Guinea	25
Paraguay	24
Peru	38
Philippines	38
Poland	61
Portugal	63
Puerto Rico	63
Qatar	69
Romania	43
Russia	27
Rwanda	49
Saint Vincent and the Grenadines	67
Samoa	52
Sao Tome and Principe	42
Saudi Arabia	49
Senegal	43
Serbia	41
Seychelles	55
Sierra Leone	31
Singapore	84
Slovakia	50
Slovenia	58
Somalia	8
South Africa	44
South Sudan	15

Country / Territory	CPI Score
Spain	60
Sri Lanka	38
Sudan	11
Suriname	36
Swaziland	43
Sweden	87
Switzerland	86
Syria	20
Taiwan	61
Tajikistan	23
Tanzania	31
Thailand	38
The FYR of Macedonia	45
Timor-Leste	28
Togo	29
Trinidad and Tobago	38

Country / Territory	CPI Score
Tunisia	40
Turkey	45
Turkmenistan	17
Uganda	26
Ukraine	26
United Arab Emirates	70
United Kingdom	78
United States	74
Uruguay	73
Uzbekistan	18
Venezuela	19
Vietnam	31
Yemen	19
Zambia	38
Zimbabwe	21