



Business Conduct Policy 2012-2013





Business Conduct Policy 2012-2013



Our values at Celanese

Celanese is guided by four core values:

- Safety, integrity and responsibility
- Employee opportunity and development
- Customer-focused growth and innovation
- Productivity, performance and results

ON OUR COVER: A glimpse of our employees working right

Dennis Phillips, Clear Lake	Alba Lala, Clear Lake	Jiapeng Yin, Nanjing	Erika Pedraza, Florence	Kemar Burrow, Dallas	Shane Wallace, Brendan Hahn, Shelby	Ignacio Orozco de Jesus, Ocotlan	Jorge Vera, Ocotlan	Veronica Rodriguez, Florence	Paramjit S. Sahota, Spondon
Nicholas Jones, Spondon	Donna Mullins, Florence	Valerie Russell, Bishop	Darren Marchuk, Edmonton	Ross Wannamaker, Edmonton	Mar Garcia, Ramon Albareda, Tarragona	Hu Kun (Roy), Nanjing Shared Service Center	Maintenance Team, Narrows	Zhao Xiaodong, Shanghai	Nikky Barnette, Narrows
Peter Broussard, Dallas	Karla Pyne, Narrows	Diane Tanner, Dallas	Kevin Wu, Shanghai	David Teague, Enoree	Rebecca Dudler, Ramona Muni, Oberhausen	Michael Shatzer, Shelby	Wengang Li, Nanjing	Employees, Perstorp	Kellie Ng, Singapore
Robert Nelson, Bay City	Eduardo Cruz, Mexico City	Employees, Boucherville	Joachim Klimek, Frankfurt	Danny Molenbroeck, Lanaken	Paola Hernandez, Cangrejera	Fessehaye Zerai, Edmonton	Brent Watkins, Bay City	Eric Bowman, Dallas	Frensel Martin, Geleen
Jon Wardell, Meredosia	Diana Babaeva, Budapest	Alan Wilson, Auburn Hills	Will Carnahan, Florence	Dora Markovits, Petra Czugler, Budapest	Kinga Halasz, Szilvia Lukacs, Budapest	David Kellam, Winona	Jenna Mesiroff, Bishop	Tony Garcia, Bay City	Sarah Abrego, Clear Lake
Rocky Moyer, Winona	Miguel Angel Molinos, Tarragona	Nicole Fueglein, Sulzbach	Joseph Alor, Cangrejera	Jaime Sher, Dallas	Adrienne Sodja, Bay City	Steven Kim, Shanghai	Scott Klingler, Auburn Hills	Larry Fisher, Florence	Vernon Flaig, Edmonton
Russ Stephens, Clear Lake	Pavandeep Dhuga, Edmonton	Fran Marchand, Auburn Hills	Joseph Moralejo, Dallas	Jerleen Nearhood, Dallas	Control room, Nanjing	Miguel Angel Cruz, Mexico City	Donald Lawson, Florence	Merin Zachariah, Clear Lake	Ashley Duffie, Dallas

Celanese at work

Celanese materials are used to make a wide variety of consumer and industrial products. Throughout this booklet you will find end-use products manufactured from Celanese materials.

We do what is right

In my years serving on the board of directors, and now as Chief Executive Officer, I have had the pleasure of visiting our manufacturing, research and administrative facilities around the globe. I am inspired by the great people that I have come to know here. Chief among the many characteristics that have impressed me at Celanese is our people's commitment to the Celanese values and the Working Right principles in our Business Conduct Policy.

Our BCP reminds us to adhere to our innate, ethical magnetic north, as well as the laws in all regions where we operate. By demonstrating integrity, we have earned a reputation as a company who lives its values, can be counted on to operate safely, shows pride in our communities and will provide the highest quality products to our customers. As we continue to expand our business to new regions and business areas, our partners rely on us to operate at the high standards we have set and to do what is right. I rely on each of you to speak up should we fall short of these expectations.

I am personally committed to the Celanese values, and I am honored to work with a team of people who are equally committed. At Celanese, our first core value, Safety, Integrity and Responsibility is lived every day by everyone and is the foundation of the success we have seen and the greater successes we expect to achieve. By working together and working right, we will continue to build on that success.



Mark Rohr
CHAIRMAN AND CHIEF EXECUTIVE OFFICER



“By working together and working right, we will continue to build on that success.”

— MARK ROHR,
CELANESE CHAIRMAN AND CEO

Celanese's reputation for integrity is an asset that we cherish.

—GARY M. ROWEN,
CELANESE CHIEF
COMPLIANCE OFFICER

Celanese Non-Retaliation Policy:

Celanese will not permit retaliation for providing information regarding any conduct which you reasonably believe constitutes a violation of our BCP or any applicable law or for participating in an investigation.



The Celanese way

Every employee should be proud of Celanese and our work for the Company. Celanese's reputation for integrity has been built over many years and is an asset that we cherish. Working. Right. demands that none of our actions would embarrass the Company or tarnish our reputation.

Help protect the Company's good reputation and integrity by ensuring that our actions fully comply with our Business Conduct Policy (BCP). If you believe specific conduct violates our BCP, speak up; you can talk to your manager, site or functional leader, Human Resources, Celanese lawyers or a BCP Regional Coordinator. You also have the option of anonymously or confidentially contacting the Celanese Ethics Helpline. Every issue you raise to the Compliance Office will be reviewed and investigated.

If you tolerate fraud or noncompliance, you may be held accountable. However, you will not be criticized for submitting an ethics report in good faith, regardless of the outcome. Speak up; you can take action without fear. The Non-Retaliation Policy is a basic foundation of Working. Right. You have my pledge that retaliation will not be tolerated at Celanese.

Working. Right. leads to our continuing success. If you have questions, ask them. If you have ethical concerns, raise them. Join me in Working. Right.

Gary M. Rowen
CHIEF COMPLIANCE OFFICER

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By demonstrating integrity, we have earned a reputation as a company who lives its values

— MARK ROHR,
CELANESE CHAIRMAN
AND CEO

The Celanese challenge

Celanese challenges each of us to attain the very highest level of respect and integrity for our Company and for ourselves. The Business Conduct Policy is our resource for achieving that goal.

Contact us

For answers or to disclose a potential conflict or report an ethics concern; see the **Quick Reference Guide** on page 42 for detailed information.

Make a difference by Working. Right.

We must make **Working. Right.** the basis of our actions – every day, every place, everyone.

Policy guidelines

All directors, officers and employees of Celanese, its consolidated subsidiaries and any affiliates in which the Company has a controlling interest must comply with our BCP and these guidelines in conducting their Celanese activities:

- Obey all laws and regulations
- Build respect, integrity and ethical behavior
- Comply with Company Values and policies, and provide guidance and training
- Avoid even the appearance of a conflict of interest
- Conduct yourself in a manner that is both accountable and trustworthy
- Prevent financial harm, loss of business or unfavorable publicity to our Company
- Ensure that contractors comply with our BCP as it relates to the contractor's activities for Celanese
- Never ask a third-party to engage in any activity that would violate these standards
- Speak up!

3 questions for good decision making

Follow this path to **Working. Right.** Ask yourself these questions. If the answer to any of these is “no,” then stop the activity. If you are not sure of the answers, seek advice.



Celanese at work

Celanese emulsions are used in the manufacturing process of high loft nonwovens such as the stuffing in this pillow.



Violations of our BCP will not be tolerated

Compliance with our BCP is a condition of employment. We will take appropriate disciplinary action, which may impact bonuses or raises, including verbal or written reprimands, performance improvement plans, suspension without pay or termination of employment for breaches of our BCP, including the failure to report violations of which you are aware. In some circumstances, if an employee has violated a law, the Company may notify relevant authorities, which may result in criminal prosecution.

Continuing obligations after employment

Your obligations to Celanese continue after your employment. You should not retain, use, share or disclose any Celanese confidential information after you leave the Company, nor should you take files or documents created during your employment with you when you leave.

Speak up!

- **Management relies upon your reporting concerns** in order to correct problems and learn from them. Raise issues candidly: avoid softening messages to supervisors or management, and be direct.
- **Promptly raise observations** and potential issues, not just violations.
- **Do not remain silent**, it could allow problems to continue. Individuals who remain silent may be held responsible for continuing violations.
- **In addition to the BCP complaint process**, you may consider first discussing any employment issues such as salary or promotions with your supervisor or Human Resources representative.

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

Global: <https://www.compliance-helpline.com/CelaneseBCP.jsp>

Europe: <https://www.compliance-helpline.com/CelaneseEU.jsp>

Reporting is required.
Retaliation is prohibited.



Working right means avoiding even the appearance of a conflict of interest

Conflicts of interest

A conflict of interest arises when our business actions appear to be influenced by actual or potential personal benefit from another source or when our own interests interfere or appear to interfere with our Company's interests.

We will avoid conflicts of interest between our personal interests and our responsibilities at Celanese. Disclose any situation that could be perceived as a conflict of interest to your BCP Regional Coordinator and to your supervisor when it occurs and annually on your BCP certification.

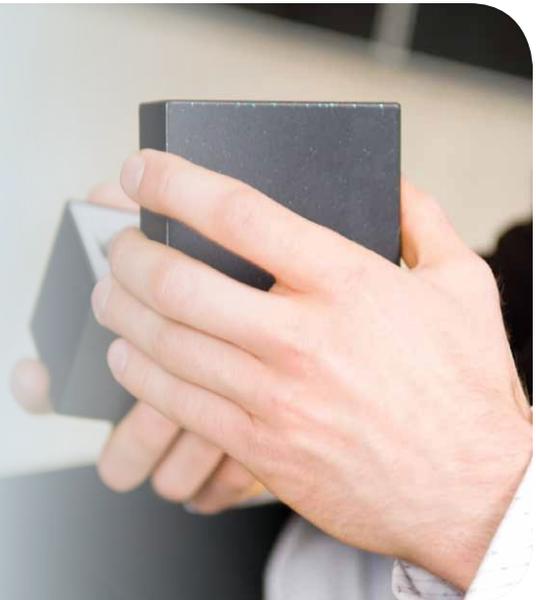
- We will avoid any situation that might interfere with our ability to make independent judgments or decisions on our Company's behalf.
- We will not conduct or initiate business on behalf of Celanese when you have a conflict of interest with the business partner.
- We will proactively address situations that may put our interests or those of a family member in potential conflict with Celanese.
- Prior to accepting a position as a director or officer of a non-Celanese organization, we will seek review and approval where required by the Policy on Officer and Directorships Outside Celanese



“I received a gift worth over US \$100 from a business partner and I think that he would be insulted if I returned it. Must I refuse the gift?”



Make every effort to return the gift. However, if you determine that the donor would be insulted or embarrassed, a conflict can be avoided by promptly reporting the gift to your BCP Regional Coordinator and delivering the gift or a check for the fair value to a pre-approved charity on behalf of the Company. A copy of the receipt from the charity must be submitted to your BCP Regional Coordinator.



conduct tip

- **Many conflicts** of interest may be resolved or avoided if they are appropriately disclosed and approved. Disclose any personal interests or circumstances that might constitute a conflict of interest as soon as the circumstances arise so that the matter can be addressed appropriately.

Speak up!

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Celanese at work

Celanese plays a vital role in the manufacture of paints with products from our Acetyl Intermediates and Emulsions businesses.

EcoVAE® vinyl acetate/ethylene emulsions from the Emulsions business enables paint to be low odor and low in harmful emissions.

Q

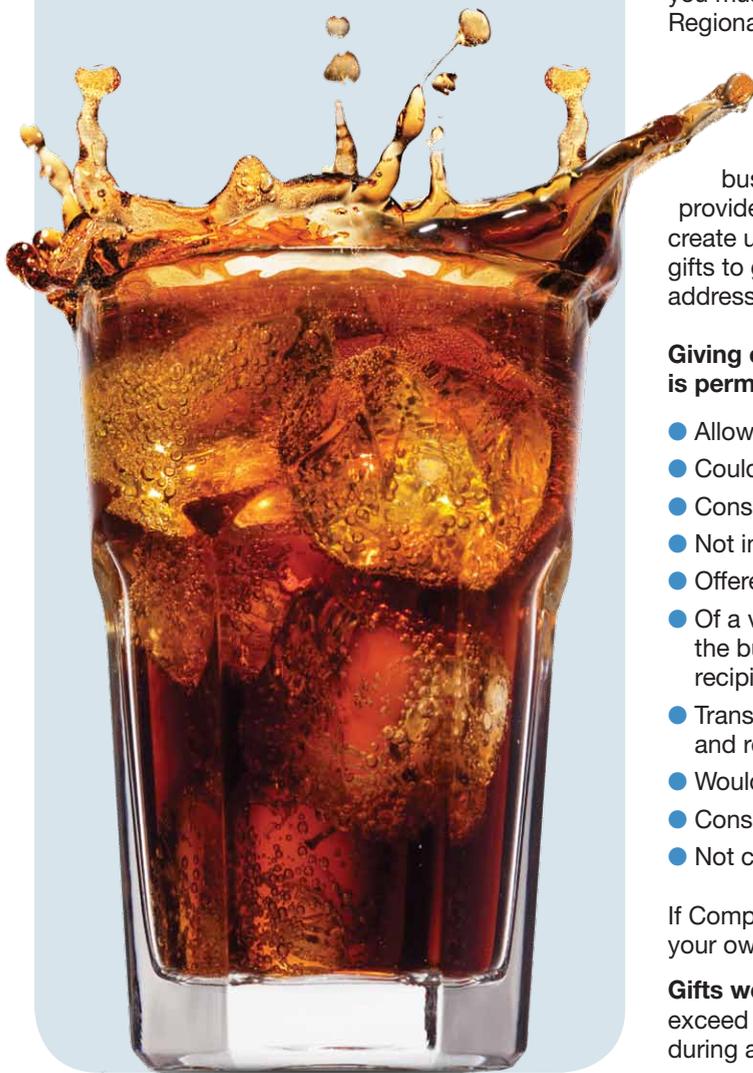
“Is it ever appropriate for a supervisor to have an intimate relationship with one of his/her direct or indirect reports, even if it is consensual?”

A

No, Company policy prohibits it, unless protected by local law. A romantic relationship will always present a conflict of interest with the supervisor’s performance management responsibilities and may present the appearance of a conflict to co-workers.

Celanese at work

Soft drinks taste great without the calories thanks to Sunett® sweeteners by Nutrinova.



Personal gain and business opportunities

We all have a duty to advance and protect our Company's interests. Pursuing a business opportunity personally may be a conflict of interest.

We do not use Company property or information or our position with the Company for personal gain or to compete with the Company. If you discover, or are presented with, a business opportunity as a result of your job at Celanese, you must disclose the terms and conditions to your BCP Regional Coordinator for approval before pursuing the opportunity as an individual.

Gifts and entertainment

Gifts and entertainment that foster goodwill in business relationships may be exchanged, but never provide or accept gifts, favors or entertainment that may create undue influence. Take special care when considering gifts to government officials, which are usually illegal and addressed in the Anti-Corruption section of our BCP.

Giving or receiving gifts and entertainment is permitted only if:

- Allowed by applicable laws and our Company policies
- Could not be considered bribes
- Consistent with our ethical standards
- Not intended to gain an improper advantage
- Offered infrequently or reciprocally
- Of a value that is reasonable and appropriate given the business relationship, and the giver and recipient's positions
- 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
- Not consisting of cash or cash equivalents

If Company policy prohibits a payment, you may not use your own funds for the expense.

Gifts we receive from an individual or entity should not exceed US \$100 or the equivalent in local currency during a calendar year.

conduct tips



- **A gift** is anything of value, such as goods (including tickets where the business partner does not attend) and services.
- **Entertainment** includes meals and cultural or sporting events that you attend with a current or potential customer, supplier or other business partner of our Company.



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Q

“My father is an executive at an engineering services company. I am involved with a procurement request for which his company may bid. Is there a potential conflict of interest?”

A

Yes. You should disclose this relationship. In this case, the position of your family member may cause a conflict of interest for you. A family member includes a person’s spouse, parents, children, siblings, in-laws and anyone (other than domestic employees) who shares a person’s home.



Employment agreements

Upon accepting a Celanese position, or when transferring to a new responsibility within the Company, notify your supervisor if you are subject to any agreements with prior employers, such as confidentiality, non-compete and non-solicit agreements. Celanese will respect any such binding agreements.

Q

“A software provider invited me to speak at their annual users’ group conference and offered to cover my expenses. May I do this?”

A

Yes. Assuming there is a clear business benefit without excessive entertainment, you may attend a vendor-sponsored training session at the vendor’s expense; however, you must obtain your supervisor’s approval in advance. Offers of travel or hotel accommodations should be carefully reviewed.

conduct tips

- **We never solicit** gifts, favors or entertainment.
- **We do not offer gifts** that we know are in violation of the policies of the recipient’s employer.
- **When in doubt**, seek advice before accepting or providing any gifts or entertainment.
- **Any gift or entertainment** provided by Celanese must be accurately recorded in Celanese’s financial records.
- **Be cautious** to never accept invitations to events that exceed expectations for normal business entertainment such as championship sporting events or the Olympics.

Policy list

- Anti-Corruption Policy
- Policy on Officer and Directorships Outside Celanese

Working right is a commitment to protect our environment, health and safety

Environment, health and safety

Celanese is a Responsible Care® company committed to protecting the environment, preserving the health and safety of our employees and communities, assuring the safe operations of our processes and complying with all applicable laws and regulations.

Occupational safety and process safety

Safety is a precondition for all that we do at Celanese. No production goal, cost saving, time saving or competitive advantage is worth an injury of any kind.



Q

“While walking through a plant with a co-worker, he nearly trips over a temporary hose that was not barricaded. What should I do?”

A

All employees are accountable for the safety of themselves and others. You should take immediate action to ensure that the hose is removed or adequately barricaded. Either you or your co-worker must report the near miss to his supervisor.

conduct
tip



- **Take the time and effort** to recognize and address potential hazards prior to performing a task, so that you and your co-workers avoid injury and remain safe.

Speak up!

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conduct tips

Remember these four basic commitments to workplace safety in your daily activities:



- **Recognize, report and work** with colleagues to address hazards observed in the workplace
- **Ensure** proper training, have proper tools and identify potential hazards before performing tasks
- **Follow** established safety and operating procedures
- **Help to ensure** that changes to equipment or procedures are reviewed and approved using Management of Change processes

Policy list

- Environmental, Health and Safety Policy
- Travel Policy



We are committed to:

- Designing and operating our facilities to provide our employees with a safe workplace and to minimize the potential for adverse impacts on health and the environment
- Knowing and complying with applicable laws and regulations for each country where we do business
- Knowing and complying with Celanese Environmental, Health and Safety (EHS) policies
- Doing business only with contractors who comply with applicable laws and regulations and our own EHS standards
- Using key metrics to drive continuous improvement of our EHS performance

Environmental responsibility and sustainability

Celanese's commitment to responsible corporate citizenship goes beyond regulatory compliance. It is embedded in our culture and our values and is integral to all aspects of our company. Our responsibility as good corporate citizens is an economic, environmental and social prerequisite for continued commercial success.

what should I do?



Q

“The unit has experienced an unplanned outage due to a pump failure. The only spare pump is a different type of pump than the one that had been in service. I am in a meeting where site leadership directs me to use the spare pump without conducting the necessary management of change review so that the unit can be restarted sooner. What should I do?”

A

Speak up! Discuss the policy requirement to review and obtain the necessary approvals prior to installing a pump that does not satisfy the equipment specifications to ensure safe and compliant operation of our manufacturing unit. If appropriate, escalate your concerns, including contacting a Celanese lawyer, your regional BCP coordinator or the Ethics Helpline.

We will:

- Use good science to design and manage significant risks arising from our activities and our products
- Report spills or releases from Celanese operations
- Strive to be an industry leader in environmental stewardship through world-class efficiencies in energy, waste management, air emissions and water use
- Set aggressive sustainability goals to drive our businesses to continually improve environmental performance

Travel safety

Celanese is committed to the safety and security of employees traveling on Company business:

- Make any reservation only through our designated travel agent. This allows the Company to know where you are, alert you as needed and provide assistance.
- Check and follow any region-specific travel restrictions.



Speak up!

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Working right fosters a respectful workplace

Respectful workplace

Celanese is committed to the principles of equal opportunity and creating a working environment in which diversity is accepted and valued. Our Company realizes that success depends on the skills and strength of every employee.

Equal opportunity and discrimination

Everyone benefits from a respectful workplace. Therefore, we will:

- Treat every employee with fairness and respect
- Never discriminate or harass on the basis of race, color, religion, gender, national origin, sexual orientation, age, medical condition, physical or mental disability, veteran status, family leave status, marital status or any other characteristic not related to job performance
- Consider individuals for employment opportunities on the basis of legitimate, non-discriminatory factors, including but not limited to skills, knowledge, experience and job performance
- Ensure that all employees without regard to job title or level will be afforded fair treatment in matters affecting promotion, training, hiring, compensation and termination that is lawful and consistent with our human resource management system, policies and processes



“Another employee is harassing a co-worker who is afraid to complain about it. What should I do?”



We will not tolerate harassment. Either the co-worker or you must report the situation through one of the various reporting methods. The Company would handle the report confidentially and will not permit any retaliation against either you or your co-worker.



Celanese at work

Celanese Acetate Clarifoil® film breathes, allowing moisture to pass through and avoid misting of food packaging windows. Clarifoil also produces innovative cellulose acetate films for print lamination used in luxury packaging and labels.



Harassment

We will ensure a workplace that is fair and respectful.

- We promote and provide a harassment-free environment where violent, intimidating or other harassing behaviors are not tolerated.
- We insist on a workplace free from sexual harassment, where unwelcome sexual advances, demands or other unwelcome communications or conduct of a sexual nature is forbidden.

Substance abuse

Because safety is a precondition for everything that we do, we are committed to a workplace free from substance abuse.

conduct tip

- Remember Celanese's Core Value "Employee Opportunity and Development" in making decisions regarding hiring, promotions and all terms and conditions of employment. You should only consider job-related factors such as skills, knowledge, experience and performance.

Speak up!

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conduct tips

- **We may only discuss** or view personal information that is necessary to do our job.
- **We never share** our co-worker's medical or compensation information with others.
- **We use personal information** only for the purpose it was received or as the law requires.
- **Destroy personal identifying information** once it is no longer needed or its retention is not required by law.
- **Managers who supervise employees** in multiple countries must comply with the privacy laws applicable at the manager's location, where the data is processed and where the data was collected.



Celanese at work

High-performance composites made from Ticona Fortron® PPS and carbon fiber enable production of strong, lightweight structural components. The Gulfstream G650 business jet is the world's first aircraft to rely on thermoplastic composites for control surfaces (rudder and elevator), an accomplishment that earned a prestigious JEC Aeronautics Innovation Award.

Data privacy

Celanese is committed to complying with all applicable privacy laws and will avoid the improper or unauthorized use of personal information.

- We will understand and apply applicable privacy laws before disclosing, collecting, storing, using, changing the purpose of or transferring any individual's medical, financial or personal information in accordance with the Employee Data Protection Policy.
- We will handle personal information obtained from visitors to our Company's websites in accordance with our Website Privacy Policy.
- While Celanese respects every individual's privacy, any materials and electronic devices on Celanese property or information on Celanese electronic systems may be subject to inspection, as allowed by local law.

what
should
I do?

Q

“I am a manager in the U.S., but I supervise an employee in Europe who is retiring. Can I have a copy of his computer hard drive sent to me?”

A

Our European subsidiary that employed the individual will first need to verify whether personal data of the employee or others is on the hard drive and whether such personal data can be lawfully transferred to and processed in the U.S.

Policy list

- Employee Data Protection Policy
- Equal Employment Opportunity Statement
- Non-Violence Policy
- Respect and Dignity Policy
- Safe Harbor Privacy Policy
- Website Privacy Policy



Speak up!

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Working right protects our intellectual assets

Intellectual assets

In today's competitive business environment protecting Celanese intellectual assets is critical to our success. We have implemented IProtect, a comprehensive program for strategically safeguarding our valuable intellectual assets. Alert and informed employees are key to keeping our intellectual assets secure.

Intellectual property

Disclosing confidential Intellectual Property outside of our Company could hurt our competitive position and our shareholders. Everyone at Celanese is responsible for keeping our Intellectual Property protected. Intellectual Property includes:

- Trade secrets
- Patents
- Process know-how and manufacturing methods
- Trademarks and copyrights
- Product development and research activities



Q

“I am working with an engineering contractor on a new project. Can I electronically send them highly confidential information that they have a need-to-know?”

A

Yes, provided there is an executed Non-Disclosure Agreement (NDA) in place, and it is transmitted in a secure manner such as through a secured shared site link, or Company supplied encrypted removal media.

Celanese at work

ATEVA® polymers by Celanese EVA Performance Polymers are utilized in alternative energy technologies such as solar panels.



In addition to protecting our Intellectual Property, we must also respect the Intellectual Property rights of others. We must never try to gain or use other companies' Intellectual Property, as it may expose our Company and individual employees to significant civil and criminal penalties.

It is important that every employee understand our Company's Information Classification Policy, and only disclose confidential information to co-workers or those outside of the Company on a need-to-know basis. A Non-Disclosure Agreement should be in place before sharing any confidential information with someone outside of Celanese.

conduct tips

- **You must disclose** to our Company all inventions and discoveries conceived during employment.
- **IP security breaches** or violations of our IPProtect Program must be reported to management or through the BCP process. Alert employees are one of the best defenses against theft of confidential Intellectual Property.
- **Carefully follow** security procedures such as locking doors, wearing ID badges and never discussing confidential Company information in areas where it may be overheard.

Speak up!

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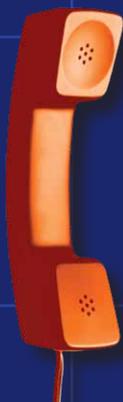


Working right
requires us to...

Speak up!

Employees have a continuing obligation to ensure that any violation or potential violation of the BCP, Anti-Corruption, Competition Law, IPProtect or other Celanese policy, or applicable law is promptly reported to:

- Your supervisor
- Site or functional leader
- Human Resources
- Celanese lawyers
- BCP Regional Coordinator



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Retaliation is prohibited.

Global



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Asia and Pacific



Peter Neumann
 Regional Coordinator
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 @celanese.com.cn

Your reports are important to us

If a concern is reported locally, and you doubt that the issue has been adequately addressed, you should report the matter to:

- Higher levels of management or
- The Ethics Helpline

Any report will be directed to the Chief Compliance Officer or a BCP Regional Coordinator.



Q

“Occasionally, our unit’s control room gets phone calls from outside the Company asking whether the unit is up and operating. Is that something I need to keep secret?”

A

Yes. Non-public company information, including production data and trade secrets, should not be shared. Unit performance is confidential and should only be shared within our Company with people who have a need to know.

Confidential information

In addition to protecting our Intellectual Property, all non-public Company information is confidential, including financial information, personal information, price and customer lists, contracts, business development opportunities and business, sales and marketing plans.

- Our Company must be a place where sensitive information is treated with the highest level of respect and integrity.
- We will only discuss confidential matters in private and secure settings and then only with those who have a legitimate business need to know.
- We must make sure that confidential information, in any format, is kept in a secure area and retained and ultimately disposed of properly.
- We never engage in unlawful activities to obtain or use the confidential information of others.

Computer systems

Celanese's computer systems and telecommunications equipment are provided as business tools to meet our financial, operational and informational requirements. We must all use these tools in a safe and responsible manner.

- Only use licensed software or documentation according to licensing agreements and do not duplicate without authorization.
- Protect all passwords that provide access to Celanese computer systems or networks.
- Celanese IT systems and equipment should be used only for Company business activities.
- When connecting a Company-issued laptop to the internet while off-site, always make the connection through the Celanese VPN.



“Can I bring or buy my own personal software and install it at work?”



No. You should not install personal software. Celanese will provide approved software required to perform your work duties.

is it
okay?

conduct tips

- **Be aware** of the classification of the data that we handle. Share it internally only with authorized employees.
- **Store confidential information** only in protected electronic and physical locations.
- **We do not leave** Company confidential records or documents in places where others may read or electronically access them.



Speak up!

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

Global: <https://www.compliance-helpline.com/CelaneseBCP.jsp>

Europe: <https://www.compliance-helpline.com/CelaneseEU.jsp>

Reporting is required.
Retaliation is prohibited.



- We are each responsible for the activities of our respective computer accounts, including what is written in email, and the computing activities that occur.
- We never use our computer systems to access or send sexually explicit, discriminatory, harassing or other potentially offensive materials.
- Never attempt to gain access to Company systems with the intent of obtaining information about trade secrets or other highly confidential or confidential information.
- Never knowingly destroy or impair Company systems, including injecting viruses or commit any other types of electronic fraud or theft of information.

Q

“Is it permissible to communicate with a fellow employee through a networking site about company non-public or confidential information?”

A

No. Use of public social media tools such as networking sites to discuss confidential company matters is not permitted due to information security concerns.

conduct tips

- **Our Company’s assets** may not be used in any way that might harm our business interests, disrespect our values or result in unauthorized use or personal gain and opportunity.
- **Never give out your password** over the telephone, not even to IT personnel.

Policy list

- Information Classification Policy
- Information Security Policy
- Network Security Policy

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Working right builds trust and integrity through fair dealings

Fair dealings

We must practice the highest standards of conduct that foster a culture of integrity and accountability for all employees. Dealing fairly is an important part of making Celanese a company that our customers, suppliers and stakeholders trust.

Insider trading

There may be times, in the course of your job, when you become aware of information about our Company or other companies that is not yet available to the general public. You may not trade in the securities of Celanese or another company when you have material, non-public information that a reasonable investor would likely consider important in deciding whether to buy or sell securities. Never purchase Celanese securities on margin, or take actions that hedge investments in our securities. Comply fully with Celanese's Insider Trading Policy.

- Use of material, non-public information for purposes of trading in securities of Celanese or other companies is illegal and strictly prohibited.
- Information is considered public beginning on the third business day after it has been released to the public, typically through a press release or SEC filing.



“I was already planning to sell Celanese stock, but I just learned of some material information that is not available to others outside of our Company. Can I still make the trade?”



No. Regardless of your prior plans, if you buy or sell Company stock while aware of material, non-public information, you will be considered to have traded on the basis of that information even though it was not a significant factor in your trading decision.





Q

“My supervisor asked me to record a transaction without any supporting documentation. Is it okay since I would be following my supervisor’s direction?”

A

No. Employees are personally responsible for ensuring that transactions are accurately documented and properly supported. Remember, we work for Celanese and its shareholders, not any one supervisor, and our BCP prohibits retaliation should you report this.

- As a precaution, certain officers and other employees are restricted from trading in Company securities during certain periods of the year. Employees should refer to the Company’s Insider Trading Policy for more information and additional restrictions.
- You must never give someone information or a “tip” regarding inside information. This prohibition includes information transmitted orally, electronically or by any other means.
- Recognize that exercising options may be considered a “trade.”
- Be cautious of expert network firms including outside analysts or media which may be seeking inside information.

Records retention

We are responsible for the appropriate retention and disposal of information, including records, according to the Global Records Retention and Information Management Policy.

- Not all information, including email, is a record that needs to be retained. Most emails have only transitory value.
- Periodically we will review electronic and hard-copy documents in our possession and dispose of expired records and materials with no current business value, such as duplicates and drafts.
- Never alter or dispose of any information during reasonably foreseeable or on-going litigation, investigations or audits.



is it
okay?

Q

“I found several old emails relating to the subject of ongoing litigation. The emails aren’t that important. Can I delete them?”

A

No. All information related to the subject matter of the litigation must be saved.

Financial integrity

Celanese is committed to maintaining proper accounting records and providing full, fair, accurate, timely and understandable disclosure of both financial and non-financial information. Our internal controls ensure these commitments are met. All employees have a role in ensuring our financial integrity.

- Ensure transactions are properly authorized in accordance with the Global Approval Matrix, and are recorded accurately, completely, in reasonable detail and in a timely manner on the Company’s books and records to permit preparation of financial statements.
- Follow our Company’s internal control policies and procedures to ensure the accuracy and reliability of accounting records.
- Accounting decisions are always based on applicable accounting standards and Celanese policies and procedures, and not on business concerns.
- Do not make any false or unsupported statements or entries in the books and records of our Company or in any public disclosure, nor in any internal or external correspondence.
- Properly protect Company assets, compare asset records with actual assets regularly and take proper action to reconcile any variances.
- Employees shall only seek reimbursement, and supervisors should only approve, valid and documented business expenses.

conduct tip

● **A continuation of** previously-established instructions for investing in Celanese securities, such as through the Company’s retirement plans, is not considered “trading.” However, any change in your investment instructions during certain periods could be restricted by our Insider Trading Policy.



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Q

“I have been asked to disclose information to someone authorized to conduct an internal investigation. Should I comply?”

A

Yes. Cooperate fully and do not withhold or give false or misleading information. If you have any concern that the person asking for information is not authorized, discuss with a Celanese lawyer or your BCP Regional Coordinator.

Cooperate with internal and external investigations

Investigations are sometimes necessary to review business practices, commercial and operational issues or potential violations of law or internal policies. We always cooperate fully with investigations and audits.

- Our responses to investigation or audit inquiries will be honest and truthful.
- Never alter or destroy records in response to or in anticipation of an investigation or audit.
- Any time an investigation involving Celanese is being conducted by law enforcement or other government official, we will immediately contact the Law Department.
- If a government official presents a valid order requiring immediate action, cooperate but simultaneously contact the Law Department.
- Work with the Law Department to respond to litigation or requests from government agencies.
- Do not discuss an internal investigation with anyone, unless instructed to do so by the investigators.

Q

“I reached the deadline for submission of a key control assessment and realized I had not finalized the documentation for one of my controls. I’m comfortable based on my experience that I will be able to complete the required documentation. What should I do?”

A

Complete the control documentation before submitting the completed questionnaire. If you are unable to complete the control by the deadline, the questionnaire should reflect that the control was not completed.

Communications

We always base our communications upon open, honest and factual dialogue, whether within our Company, with business partners or with our communities. Treat all people with respect and be aware of cultural differences.

Email and other electronic communications can be easily copied or forwarded without our knowledge or consent. Therefore, compose all communications with the same care we take with more formal communications.

conduct tip

● **The control activities** that you perform are important to our Company. Our Chief Executive Officer and Chief Financial Officer sign public certifications that our financial information is accurate and that our internal controls are effective. In making these representations, they rely on you to perform internal controls, maintain accurate records and prepare honest and accurate control assessments.

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Customers and suppliers

We will deal fairly with our customers and suppliers. We will base our competitive appeal on the quality of our products, competitive price, the services we provide and the competence and honesty of our product and sales presentations. Our suppliers are selected on the basis of objective criteria such as capabilities, quality, compliance, integrity, reliability, competitive pricing and suitability of product and service.

Public affairs

Information given to the public about our Company's businesses can affect the price of Celanese securities and the perception of our Company in general.

- External communications should be handled only by authorized representatives in accordance with our Global Communications Policy.
- You should not speak on behalf of Celanese unless you are authorized to do so. We do not share privately, publicly or through social media information about the Company to the news media, analysts, industry research firms, expert network firms or politicians.

**Celanese
at work**

Celanese TCX[®] Technology produces ethanol from basic hydrocarbons, not food crops. This new technology is ideal for producing ethanol for the fuels market as well as industrial-grade applications such as paints, coatings, inks and pharmaceuticals.





“I read an internet blog that contained inaccurate information about Celanese. Can I correct it?”



No. Any communication made by an employee regarding our Company using Celanese systems or public forums can be interpreted as being made on behalf of our Company. Refer this information to Global Communications or Investor Relations.

Social media

Social media outlets are an important method of personal and business communications. We must, however, use care and consideration in posting or sharing anything online.

- Obtain the Company’s specific authorization before using social media on behalf of Celanese.
- We will never disclose confidential or proprietary company information, including trade secrets, intellectual property, and copyrighted or trademarked information.
- We never post anything online that is defamatory or harassing.
- To the extent that we reference the Company in social media communications, always make clear that we do not speak for the Company and that the thoughts and opinions are our own and not the Company’s.

Human rights

We are committed to respecting the Human Rights of others. We prohibit the use of child labor, physical punishment or forced or compulsory labor, as well as any other forms of human abuse. We will not knowingly do business with any individual or company that abuses the rights of others.

Policy list

- Electronic Communications Policy
- Financial Code of Ethics
- Global Approval Matrix Policy
- Global Communications Policy
- Global Contracts Review Policy
- Global Employee Social Media Policy
- Global Procurement Policy
- Information Classification Policy
- Information Security Policy
- Insider Trading Policy
- Records Retention and Information Management Policy



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Working right is a pledge to abide by global laws and regulations

Global laws

We will not make or attempt to make a bribe, payment or gift, or take part in any business transaction, that is fraudulent or illegal. We will comply with all applicable laws and regulations controlling commercial, financial, competition and other business issues.

Anti-Corruption

- We will not make payments, give gifts or offer anything of value to governmental officials, directly or indirectly, with the intent to influence such officials.
- Laws define “government officials” broadly as including employees and others acting in an official capacity at all levels of any government organization, employees of a state-owned entity (even purely commercial businesses owned by government agencies), candidates for office and political party officials. Prohibitions that apply to government officials also apply to their family members.



“A government official that administers Celanese permits asked if we would hire his niece as a favor. Can I hire his niece?”



No. You should not hire the niece. This could be considered as a bribe intended to influence the government official’s actions.





Q

“In my country, it is common practice to give gifts to government officials when you first meet with them, although this is officially prohibited. Since the government is not enforcing the law, may we give these gifts?”

A

No. Compliance with the law is the right thing to do and results in better business practices and government and community relations.

- We must ensure that global business operations are conducted lawfully and honestly and are free from the influence of corruption.
- Because Celanese is a U.S. corporation, all of our subsidiaries and employees globally must comply with the U.S. Foreign Corrupt Practices Act as well as local anti-corruption laws.
- Facilitation payments (a tip or nominal payment to a government official to expedite performance of non-discretionary government actions) are prohibited.
- Except in limited circumstances outlined in our Anti-Corruption Policy, we will obtain pre-approval for gifts, hospitality or travel provided to government officials.
- Approval by the Chief Compliance Officer is required before providing any non-local travel for Government Officials. We can only pay for non-local travel for certain limited purposes related to the promotion, demonstration or explanation of our products or services or for the execution or performance of a contract.

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- Gifts and entertainment that foster good will in business relationships may be exchanged, but we must not commit commercial bribery by making any unlawful payment or provide excessive or inappropriate entertainment or travel to any vendor or customer.
- If Company policy prohibits a payment, you may not use your own funds for the expense.
- Always maintain accurate books and records regarding Celanese gifts and entertainment.
- We will conduct due diligence prior to entering into agreements with agents, consultants or other business partners. Then, carefully review expenses to ensure our payments are not used to pay bribes.

Q

“I work in a country where reasonable entertainment of Government Officials is allowed. Do I still need pre-approval for inviting an Official to a business lunch?”

A

Yes. Hospitality we provide must be reasonable and not lavish. We must also obtain pre-approval for entertainment if it exceeds US \$25/\$50/\$100 for breakfast/lunch/dinner or other entertainment.



Celanese at work

Celanese emulsions are utilized in the manufacturing of glass fiber, the strong material that is often used for surf boards, boats and skis.



Fraud

All fraudulent activities are strictly prohibited. We act with honesty and integrity when working with our Company's materials, funds and financial reporting systems. We are all expected to take a proper approach in helping to prevent, detect and report activities that may be or appear to be illegal or fraudulent.

Political contributions

- We adhere to all national laws on political contributions. Where you are able to make individual campaign contributions and participate in the political process, we encourage you to do so.
- In many countries, political contributions by employees must not be made, or even appear to be made, with Celanese funds or reimbursed from Celanese's funds.
- If you have questions about the legality of campaign contributions or other political engagement, contact the Law Department or Public Affairs for clarification.

conduct tips

- We can be held criminally liable for improper payments made by third parties acting on behalf of Celanese.
- When hiring a third party:
 - Determine whether the business partner is an Intermediary
 - Complete the due diligence process
 - Enter into a contract
 - Follow the financial guidelines for compensation
- We must never allow any representative working on our behalf to offer, pay or accept a bribe or kickback or to offer anything of value to a government official.

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Trade compliance

Celanese is a U.S. company, and U.S. laws and regulations pertaining to international commerce and financial transactions apply to our Company, and it is our policy to apply these laws and regulations to our Company's subsidiaries, regardless of where they are located.

The nature of our products often means we must determine if a customer order or internal or external transfer of technology requires special approvals, licenses or permits. Whether a particular transaction requires prior approval will depend on the product's specifications, country of origin and destination, intended end use, identity of the consignee and the identity of the ultimate end user.

Restrictions on international commercial and financial transactions include:

- **Transactions with designated individuals, companies and organizations**

These trade restrictions prohibit or limit dealings with listed countries, individuals and organizations. Individuals, companies and organizations designated under these restrictions may be located in any country and may include well-known financial institutions.

Q

“We have to quickly process purchase orders for customers and suppliers and do not have time to manually screen every supplier or customer against U.S. or other government lists. Can I skip this process?”

A

No. Prior to processing an order, each Celanese customer and supplier is systematically checked against U.S. and other government lists of entities prohibited from engaging in business. You may not manually process orders without conducting the proper screening. Contact Global Trade Compliance if you have any questions or concerns.

Q

“I am working in the U.S. under a work visa and have been asked to work on a project where I will need to access Liquid Crystal Polymer (LCP) technical data. What should I do?”

A

Contact the Trade Compliance Department or a Celanese lawyer. Providing export controlled data to a non-U.S. citizen without a green card requires government authorization (license) even if the person is in the U.S. Being employed by the Company, alone, does not allow access to U.S. export controlled goods, technology or services.

● **Restriction on chemicals transfers and other export controls**

The manufacture, use and sale of chemicals and chemical-related technical data that might have chemical weapons applications, or are used in the manufacture of illegal drugs, are regulated by various international agreements. We will comply with all applicable requirements, restrictions and licenses.

conduct tips

● **Anything that crosses** a country’s border is subject to numerous import and export regulations and laws. Examples of other regulations include embargoes, product and technical data controls, boycotts and tariff classification

● **It is against law and our policy** to cooperate with any request to participate in an unsanctioned foreign boycott. We must notify the Law Department of any suspected boycott requests as U.S. law requires that these be reported to the government.

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Q

“At a trade show, I ran into a friend who works for a competitor. She wanted to compare notes on how our companies were performing, specifically whether prices would be going up. Is this a problem?”

A

Yes. You should let her know you cannot discuss the information. You cannot exchange sensitive information such as pricing and strategic plans. It does not matter where you were approached; there are no “off the record” conversations. Exchanges of sensitive information or oral agreements can violate competition laws. If she persists, excuse yourself and call a Celanese lawyer.

Competition

Celanese is committed to engaging in fair competition in compliance with competition (antitrust) laws.

- We are responsible for complying with laws that promote competition and protect competitors and customers from unfair business practices.
- We compete vigorously and ethically, we are customer-focused, and we do not induce our customers to provide us with confidential information regarding our competitors.
- We do not discuss prices, costs, customers, bids, margins, markets or any other competitively sensitive information with competitors.
- We do not make agreements with competitors to fix prices or limit production, or divide up our customers, suppliers or territories.
- All of our activities must have a valid business justification or benefit consumers. We must not use our industry position to diminish competition by:
 - Monopolization
 - Tying (selling one product on the condition that the customer buys a second product)
 - Price discrimination between similarly situated customers
 - Predatory pricing (pricing below cost)



- We gather industry information only through legitimate sources and do not obtain competitively sensitive non-public information (e.g., pricing, capacity, output, request for purchase/bids, profit margins, customer lists, sales, marketing and promotional plans and strategies) from our competitors or other improper channels.
- We do not make untrue or illegal statements about our competitors or their products.
- We do not reveal non-public pricing or other information of our suppliers.
- We do not use our previous employer's confidential information for the benefit of Celanese.

Policy list

- Anti-Corruption Policy
- Competition Law Policy
- Guidelines for Meeting with Competitors



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Just call...

The Ethics Helpline is toll free and available 24 hours a day/ 7 days a week with communications specialists who speak all languages of our work force.



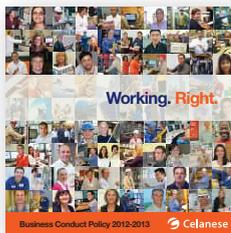
...or click

- <https://www.compliance-helpline.com/CelaneseBCP.jsp>
- <https://www.compliance-helpline.com/CelaneseEU.jsp>

Celanese policies

Company Policies are available on our **One.Celanese** intranet site in the Policies and Guidelines content area.

Quick reference guide



Our BCP

- Available in Chinese, Dutch, English, French, German, Hungarian, Portuguese, Spanish and Swedish
- Booklet distributed to employees worldwide
- Get additional copies from the office of the Chief Compliance Officer, your BCP Regional Coordinator or Human Resources representative
- On **One.Celanese** intranet in the Policies and Guidelines/BCP content area
- At **www.Celanese.com** in the Compliance and Ethics content area
- Any waiver of the BCP for executive officers or directors may be made only by the Board of Directors or a Board committee.

BCP training

- Computer-based BCP training is assigned and available at **www.KnowledgeWire.com** when connected to the Celanese network.
- The Regional Coordinators and the Law Department provide formalized and specialized training on BCP topics.

BCP certification

- Management employees, as well as some agents and contractors performing key internal controls, must certify periodically that they have read, understand and are in compliance with our BCP.

Additional program resource information

- **Anti-Corruption Program** at <http://oneportal.celanese.com/sites/AntiCorruption>
- **Competition Law** at <http://oneportal.celanese.com/sites/CompetitionLaw>
- **IProtect Program** at <http://oneportal.celanese.com/sites/IProtect>





Ethics Helpline

- To protect your confidentiality, the Ethics Helpline is managed by an independent, third-party provider. The communications specialists receiving your call do not have caller ID and are trained to professionally handle your question or concern.
- Employees, contractors or any non-company person can submit a question or ethical concern to the Ethics Helpline by phone or on the web.
- Your identity and personal information is kept strictly confidential and will only be disclosed under certain circumstances as directed by privacy guidelines, laws and regulations.
- You may make an anonymous inquiry or report; however, disclosing your identity is encouraged. This facilitates follow-up questions, and in some circumstances, protects your individual legal rights.
- European law allows anonymous calls from Europe but only for reporting accounting, internal accounting controls, auditing matters, bribery and financial issues.
- Your report will be appropriately investigated by the Compliance Office and reported to the Audit Committee of the Board of Directors.
- The PIN number assigned to you allows you to check the status of your report or to follow-up with additional details.

International Dialing (toll free)

1. [AT&T Direct® for your country]
2. Wait for tone.
3. Then dial **866-384-4223**.

Country	AT&T Direct®
Belgium	0-800-100-10
Brazil	0800 890 0288
China, PRC	108-11
France	0805-701-288
Germany	0-800-2255-288
Hungary	06 800-01111
India	000-117
Italy	800-172-444
Japan	00 539-111
Mexico	01-800-288-2872
Netherlands	0800-022-9111
Russia	363-2400
Singapore	800-0111-111
Spain	900-99-00-11
Sweden	020 799 111
U.K.	0800-89-0011

More AT&T Direct® numbers can be found at www.business.att.com/bt/access.jsp

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**Celanese
at work**

Celanese's new global headquarters
located in the Las Colinas Urban Center
in the Dallas, Texas metropolitan area.

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Know more: www.celanese.com/compliance-and-ethics.aspx

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