

**CELANESE CORPORATION**  
**AUDIT COMMITTEE CHARTER**

**A. Organization**

1. *Number of Members.* The Audit Committee (the “Committee”) of Celanese Corporation (the “Company”) will consist of at least three members, comprised solely of members of the Company’s Board of Directors (the “Board”).
2. *Independence of Directors.* The Committee members will be independent directors as such term is defined by the New York Stock Exchange (the “NYSE”) and Rule 10A-3 of the Securities and Exchange Act of 1934 (the “Exchange Act”), subject to phase-in rules for companies listing securities in conjunction with an initial public offering which require one independent member at the time of effectiveness of the registration statement relating to the offering, a majority of independent members within 90 days of effectiveness, and a fully independent Committee within one year of effectiveness.
3. *Other Board Memberships.* No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board (a) determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and (b) discloses such determination in the annual Proxy Statement.
4. *Financial Qualifications.* Each member of the Committee will, in the judgment of the Board, be financially literate and at least one member of the Committee will have the required level of accounting or related financial management expertise as determined by the Board in accordance with applicable law, to qualify as audit committee financial expert under the requirements of the Sarbanes-Oxley Act of 2002. The designation of any person as a “financial expert” will not impose any greater responsibility or liability on that person than the responsibility and liability imposed on such person as a member of the Committee, nor does it decrease the duties and obligations of other Committee members or the Board.
5. *Appointment to Audit Committee.* Committee members will be appointed by the Board in accordance with the Company’s Certificate of Incorporation and the Amended and Restated By-Laws (together, the “Corporate Documents”).
6. *Term; Vacancies; Chair.* Committee members will hold their offices for one year or until their successors are elected and qualified, or until their earlier resignation or removal. All vacancies in the Committee will be filled by the Board in accordance with the Corporate Documents. Unless

a Chairman is elected by the full Board, the members of the Committee shall designate a Chairman by the majority vote of the full Committee membership. The Chairman shall be entitled to cast a vote to resolve any ties.

7. *Compensation.* No member of the Committee will receive compensation other than director's fees for service as a director of the Company, including reasonable compensation for serving on the Committee and regular benefits that other directors receive.
8. *Committee Meetings.* The Committee will meet at least four times each year or more frequently as circumstances dictate. To foster open communication, the Committee should meet at least annually with management and the internal audit staff and the independent auditor in separate sessions. In addition, the Committee should meet with the independent auditors and management quarterly to review the corporation's financial statements and disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations". Additionally, the Committee may invite to its meetings any director, management of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. All non-management directors who are not members of the Committee may attend meetings of the Committee but may not vote on matters that are to be voted upon by the Committee. A majority of the members of the Committee will constitute a quorum for the transaction of business. Meetings may be held by telephone or by other appropriate means in accordance with the Corporate Documents. The Committee will keep a separate book of minutes of their proceedings and actions.
9. *Subcommittees.* The Committee may form one or more subcommittees, each of which may take such actions as may be delegated by the Committee. The Committee will periodically report on its activities to the Board and make such recommendations and findings as it deems appropriate.
10. *Evaluations; Investigations; Advisors.* The Committee members will perform an annual review and evaluation of the performance of the Committee and its members, including by reviewing the compliance of the Committee with this Charter. The Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to the Company's independent auditor as well as any other person in the Company. The Committee may, in its sole discretion and at the Company's expense, retain and terminate legal, accounting or other consultants or experts it deems necessary in the performance of its duties and without having to seek the approval of the Board.

B. **Purpose**

1. The Committee shall:

- Provide assistance to the Board in fulfilling its responsibility to stockholders, potential stockholders and the investment community with respect to its oversight of:
  - o The quality and integrity of the Company's financial statements;
  - o The Company's compliance with legal and regulatory requirements;
  - o The independent auditor's qualifications and independence; and
  - o The performance of the Company's internal audit function and independent auditors.
- Prepare a report of the Committee as required by the Securities and Exchange Commission (the "SEC") to be included in the Company's annual proxy statement.
- Have such additional duties and responsibilities as may be delegated to the Committee by the Board from time to time.

C. **Responsibilities and Duties.** The Committee's primary duties and responsibilities shall be:

1. *Review Procedures*

- (a) Review and reassess the adequacy of this Charter annually. Submit this Charter to the Board for approval and publish this Charter on the Company's web site and include a copy of the Charter as an appendix to the Company's proxy statement at least once every three years as required by the SEC and the NYSE.
- (b) Review the Company's annual audited financial statements and quarterly financial statements and any other reports or documents containing financial information prior to filing with the SEC or distribution to stockholders, lenders, noteholders or the public. Such review should include discussion with management and the Company's independent auditor regarding significant issues on accounting principles, practices and judgments, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations". Based on review and discussions, the Committee will recommend to the Board whether the Company's financial statements

should be filed with the SEC or distributed to stockholders, lenders, noteholders or the public.

- (c) Discuss earnings press releases generally, including the use of “pro forma” or “adjusted” non-GAAP presentations, as well as financial information and earnings guidance provided to analysts and ratings agencies.
- (d) Review at least annually (1) the types and amounts of expenditures by executive officers; (2) company contributions to charitable and political organizations; and (3) any significant contracts or payments to federal, state and local government bodies and officials.

## 2. *Managing the Company’s Independent Auditor*

- (a) Appoint, retain and replace the Company’s independent auditor and approve all audit plans, engagement fees and terms (including providing comfort letters in connection with securities underwritings) and all significant non-audit engagements with the independent auditor. The Committee may consult with management but will not delegate these responsibilities.
- (b) Ensure the rotation of the lead audit partner as required and concurring or review partner every five years as required by law and consider whether to rotate the audit firm itself. Confirm with any independent auditor retained to provide audit services for any fiscal year that the lead (or coordinating) audit partner (having primary responsibility for the audit), or the audit partner responsible for reviewing the audit, has not performed audit services for the Company in each of the Company’s five previous fiscal years. The lead partner will not perform the lead partner services for any of the Company’s subsidiaries whose assets or revenues constitute 20% or more of the Company’s consolidated assets or revenues for more than seven consecutive years. Audit partners, other than the lead and concurring partner, will rotate after no more than seven years and be subject to a two year time out. Pursuant to SEC rules, audit partners engaged to provide audit services to the Company may not earn or receive compensation from the Company or its affiliates for the provision of products or services other than audit, review or attest services. The independent auditor will be accountable, and report directly, to the Committee. The independent auditor will be a registered public accounting firm by the Public Company Accounting Oversight Board.

- (c) This Committee adopts and the Company will comply with the Pre-Approval Policy attached hereto as Exhibit A for the engagement of the independent auditor to provide permitted audit and non-audit services.
- (d) On an annual basis, review and discuss with the independent auditor, all relationships that the independent auditor has with the Company that could impair the auditor's independence. Except to the extent permitted by applicable law, the Company's independent auditor may not perform the following services for the Company or its affiliates:
  - (1) Accounting or bookkeeping services;
  - (2) Internal audit services related to accounting controls, financial systems or financial statements;
  - (3) Financial information systems design or implementation;
  - (4) Broker, dealer, investment banking or investment adviser services;
  - (5) Appraisal or valuation services, providing fairness opinions or preparing contribution-in-kind reports;
  - (6) Actuarial services;
  - (7) Management services or human resources;
  - (8) Legal or other expert services; and
  - (9) Any other service the Public Company Accounting Oversight Board will determine by regulations is not permitted.
- (e) Review at least annually the independent auditor's audit plan and discuss the scope, staffing, locations, reliance upon management and general audit approach. The Committee will request, receive and/or review any report submitted by the independent auditor to the Committee, including without limitation (i) all critical accounting policies and practices used by the Company, (ii) all material alternative accounting treatments within U.S. generally accepted accounting principles ("GAAP") that have been discussed with management and (iii) other material written communications between the auditor and management, including management letter(s) and schedule of unadjusted differences. The Committee will review with the independent auditor any problems or difficulties the auditor may have encountered in the conduct of the audit and resolve any disagreements between the independent auditor and management.

- (f) Develop and recommend to the Board objective policies for the Company's hiring of employees or former employees of the independent auditor in accordance with applicable law and with due regard for the continuing independence of such auditor.
- (g) Review at least annually, obtain and review a report by the independent auditor that describes (i) the auditor's internal quality control procedures, (ii) all material issues raised by the most recent internal quality control review, or peer review of the accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor firm, and all steps to deal with such issues and (iii) the auditor's independence and relationships between the independent auditor and the Company.

3. *Financial Reporting Process*

- (a) Discuss matters required to be communicated to audit committees in accordance with Statement on Auditing Standards No. 61, including such things as management judgments and accounting estimates, significant changes in the Company's accounting practices, significant audit adjustments, disagreements with management and difficulties encountered in performing the audit.
- (b) Consider the independent auditor's judgments about the quality (not just the acceptability) and appropriateness of the Company's accounting principles. Inquire as to the independent auditor's views about whether management's choices of accounting principles appear reasonable from the perspective of income, asset and liability recognition, and whether those principles are common practices or minority practices.
- (c) In consultation with management and the independent auditor, consider the integrity of the Company's financial reporting process and controls, both external and internal. Discuss significant financial risk exposures and the steps management has to take to monitor, control and report such exposures, including the Company's risk assessment and risk management policies. Review significant findings prepared by the independent auditor together with management's responses, including the status of previous recommendations.

- (d) Review (i) the accounting treatment accorded to significant transactions, (ii) any significant accounting issues, including any second opinions sought by management on accounting issues, (iii) the development, selection and disclosure of critical accounting estimates and analyses of the effects of alternative GAAP methods, regulatory and accounting initiatives, and off-balance sheet transactions and structures on the financial statements of the Company and (iv) the Company's use of reserves and accruals, as reported by management and the independent auditor.

4. *Internal Controls and Legal Compliance*

- (a) Review and approve the budget, plan, changes in plan, activities, organizational structure and qualifications of the Chief Audit Director, as director of the internal audit department's office and internal audit group, as needed. The Committee will review significant reports prepared by the Chief Audit Director's office and internal audit group, together with management's response and follow up to these reports.
- (b) Review the appointment, performance and replacement of senior personnel responsible for financial reporting.
- (c) Review and approve the appointment, performance, and replacement of the Chief Audit Director.
- (d) Review whether management is setting the appropriate tone at the top by communicating the importance of internal controls and review whether the appropriate individuals possess an understanding of their roles and responsibilities with respect to internal controls.
- (e) Consider and review with management, the internal audit group and the independent auditor the effectiveness or weakness in the Company's internal controls. Develop in consultation with management a timetable for implementing recommendations to correct identified weaknesses.
- (f) Review the coordination between the independent auditor and internal auditor; the risk assessment and management processes, scopes and procedures of the Company's internal audit work; whether such risk assessment and management processes, scopes and procedures are adequate to attain the internal audit objectives as determined by the Company's

management and approved by the Committee; and the standards for determining the quality and composition of the Company's internal audit staff.

- (g) This Committee adopts and the Company will comply with the Whistleblower Procedures attached as Exhibit B for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal controls and auditing matters; and (ii) the confidential and anonymous submission by employees or stockholders of the Company of concerns with questionable accounting or auditing matters.
- (h) Review management's monitoring of the Company's compliance with laws, the Company's Global Business Conduct Policy and Financial Code of Ethics and ensure that management has proper review systems in place to ensure that the Company's financial statements, reports and other information disseminated to governmental organizations, and the public, satisfy legal requirements.
- (i) Request and obtain from the independent auditor assurance that Section 10A (audit requirements) of the Exchange Act has not been implicated.
- (j) Request and receive reports on the design and implementation of internal controls.
- (k) Monitor significant changes in internal controls and address any known weaknesses.
- (l) Establish a procedure for reviewing stockholder communications intended for non-management directors.
- (m) Review periodically, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements.
- (n) Establish clear hiring policies for employees or former employees of the independent auditors. At a minimum, these policies should provide that any registered public accounting firm may not provide audit services to the Company if the Chief Executive Officer ("CEO"), controller, Chief Financial Officer ("CFO"), chief accounting officer or any person serving in an equivalent capacity for the Company was employed by the registered public accounting firm and participated in the audit of the Company within one year of the initiation of the current

audit.

5. *Miscellaneous*

- (a) The Committee may from time to time in its sole discretion obtain advice and assistance from independent counsel and other advisers, as the Committee considers necessary to carry out its duties, without being required to seek the approval of the Board.
- (b) The Committee will have the authority to receive appropriate funding from the Company, as determined by the Committee, for payment of compensation to any registered accounting firm engaged for audit purposes, independent counsel and other advisers, and ordinary administrative expenses of the Committee.
- (c) The Committee may perform any other activities consistent with this Charter and the Corporate Documents, or applicable laws and regulations, as the Committee deems appropriate or necessary, or as delegated to the Committee by the Board.
- (d) The Committee will receive and review concerns or questions raised by internal and external legal counsel.
- (e) The Committee will maintain minutes or other records of meetings and activities of the Committee.
- (f) The Committee will report regularly to the full Board including (i) with respect to any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the internal audit function, (ii) following all meetings of the Committee and (iii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities. The Committee will provide such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chairperson or any other member of the Committee designated by the Committee to make such report.

D. **Management and Independent Auditor Duties.** While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with

generally accepted accounting principles. This is the responsibility of management and the independent auditor. Nor is it the duty of the Committee to conduct general investigations or to assure compliance with laws and regulations and with the Company's compliance policies.

## EXHIBIT A

### AUDIT COMMITTEE PRE-APPROVAL POLICY

#### I. STATEMENT OF PRINCIPLES

- A. It is the responsibility of the Audit Committee (the “Committee”) of the Board of Directors of Celanese Corporation (the “Company”) to pre-approve the audit and non-audit services to be provided by the independent public accounting firm (the “audit firm”) to ensure that the provision of such services does not impair the auditor’s independence. Unless a service to be provided by the independent auditors falls within a pre-approved type of service listed in the appendices to this policy, specific pre-approval by the Committee will be required. Any proposed services falling within a pre-approved type of service but exceeding pre-approved fee levels for that type of service will also require specific pre-approval by the Committee.
- B. Appendices 1 through 4 to this policy describe the audit, audit-related, tax and all other services that have been pre-approved by the Committee. The term of any general pre-approval is 12 months from the date of pre-approval, unless the Committee considers a different period and states otherwise. The Committee may revise the list of general pre-approved services from time to time.
- C. For both general and specific pre-approval, the Committee will consider whether the proposed services are consistent with the rules of the Securities and Exchange Commission (the “SEC”) on auditor independence. The Committee will also consider whether the independent auditor is best positioned and qualified to provide the most effective and efficient service, and whether the service would enhance the Company’s ability to manage or control risk or improve audit quality, or would otherwise be beneficial to the Company. The Committee will also consider the relationship between fees from audit and non-audit services in deciding whether to pre-approve any such services. All such factors will be considered as a whole, and no one factor should necessarily be determinative.

#### II. DELEGATION

- A. The Committee may delegate pre-approval authority to its Chairperson or to one or more of its other members. The Chairperson and any other member or members to whom such authority is delegated will report any pre-approval decisions to the Committee at its next scheduled meeting. The Committee may not delegate to management its authority and responsibility to pre-approve services to be provided by the Company’s independent auditor.

#### III. AUDIT SERVICES

- A. The engagement terms, conditions, and fees for the audit of the Company’s annual financial statements and review of the Company’s quarterly financial

statements will be subject to the specific pre-approval of the Committee. The Committee will also specifically pre-approve any necessary changes in such terms, conditions, or fees resulting from changes in audit scope, the structure of the Company or other matters.

- B. The Committee may grant either general or specific pre-approval for any other audit services, which are those services that only the independent auditor reasonably can provide, such as comfort letters, statutory audits, attest services, consents, and assistance with and review of documents filed with the SEC, and any services performed to fulfill the independent auditor's responsibility under generally accepted auditing standards ("GAAP").
- C. The Committee has pre-approved the audit services listed in Appendix 1. All other audit services not listed in Appendix 1 must be specifically pre-approved by the Committee.

#### IV. AUDIT-RELATED SERVICES

- A. Audit-related services are assurance and related services (other than the audit services referred to in Section III above) that are reasonably related to the performance of the audit or review of the Company's financial statements. Audit-related services may include, among other things, associate benefit plan audits, due diligence related to mergers and acquisitions, accounting consultations and audits in connection with acquisitions, internal control review, attest services that are not required by statute or regulation, and consultation concerning financial accounting and reporting standards that relate to the Company's financial statements.
- B. The Committee believes that the provision of audit-related services does not impair the independence of the auditor, and has pre-approved the audit-related services listed in Appendix 2. All other audit-related services not listed in Appendix 2 must be specifically pre-approved by the Committee.

#### V. TAX SERVICES

- A. The Committee believes that the independent auditor can provide tax services to the Company such as tax compliance, tax planning and tax advice, without impairing the auditor's independence. Tax compliance generally involves preparation of original and amended tax returns, claims for refund, and tax payment-planning services. Tax planning and tax advice encompass a diverse range of services, including assistance with tax audits and appeals, tax advice related to mergers and acquisitions, associate benefit plans, and requests for rulings or technical advice from taxing authorities. The Committee, however, will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, which is not supported in the Internal Revenue Code and related regulations.
- B. The Committee has pre-approved the tax services listed in Appendix 3. All tax services not listed in Appendix 3 must be specifically pre-approved by the

Committee, including tax services proposed to be provided by the independent auditor to any executive officer or director of the Company, in his or her individual capacity, where such services are paid for by the Company.

## VI. ALL OTHER SERVICES

- A. The Committee may grant pre-approval to those permissible non-audit services classified as “other” services that it believes are routine and recurring services, and would not impair the independence of the auditor. In determining whether to grant pre-approval of any such other non-audit service to the independent auditor, the Committee will consider the four basic guidelines set forth in the Preliminary Note to Rule 2-01 of Regulation S-X:
1. whether the service creates a mutual or conflicting interest between the auditor and the Company;
  2. whether the service places the independent auditor in the position of auditing his or her own work;
  3. whether the service results in the independent auditor acting as management or an associate of the company; and
  4. whether the service places the independent auditor in a position of being an advocate for the Company.
- B. The Committee has pre-approved the other services listed in Appendix 4. Permissible “other” services not listed in Appendix 4 must be specifically pre-approved by the Committee.
- C. Notwithstanding the foregoing, pre-approval is not necessary for minor non-audit services if (i) the aggregate amount of all such non-audit services provided to the Company constitutes not more than five percent (5%) of the total amount of revenues paid by the Company to its auditor during the fiscal year in which the non-audit services are provided, (ii) such services were not recognized by the Company at the time of the engagement to be non-audit services and (iii) such services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Committee.

## VII. PROHIBITED NON-AUDIT SERVICES

The Committee will not grant approval for any services prohibited by applicable law or by any rule or regulation of any regulatory body or self-regulatory body applicable to the Company. A list of the SEC’s prohibited non-audit services is attached to this policy as Appendix 5. The SEC’s rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

### **VIII. PRE-APPROVAL FEE LEVELS**

Pre-approval fee levels for all services to be provided by the independent auditor will be established periodically by the Committee. Any proposed services exceeding these levels will require specific pre-approval by the Committee.

### **IX. SUPPORT**

With respect to each proposed pre-approved service, the independent auditor will provide back-up support, which will be provided to the Committee, regarding the specific services to be provided.

### **X. PROCEDURES**

- A. All requests or applications for services to be provided by the independent auditor that do not require specific approval by the Committee will be submitted to the Company's CFO and must include a detailed description of the services to be rendered and the related fees. The CFO will determine whether such services and fees are included within the list of services and fees that have received the general pre-approval of the Committee as set forth in Appendices 1 through 4. The Committee will be informed on a timely basis, and in any event by the next scheduled meeting, of any such services rendered by the independent auditor and the related fees.
- B. Requests or applications to provide services that require specific approval by the Committee will be submitted to the Committee by the CFO and must include a joint statement as to whether, in the view of the CFO and the independent auditor, the request or application is consistent with the SEC's rules on auditor independence.
- C. The CFO will immediately report to the Chairperson any breach of this policy that comes to the attention of the CFO or any member of management.

**APPENDIX 2**

**PRE-APPROVED AUDIT-RELATED SERVICES**

[ \_\_\_\_\_ ], 2004 — [ \_\_\_\_\_ ], 2005

<b><u>Service</u></b>	<b><u>Annual Fee Limit</u></b>
Financial statement audits of, and consultation on accounting issues regarding, employee benefit plans.	\$
Audit of internal controls over financial reporting.	\$
Assistance with implementation of the requirements of SEC rules or listing standards promulgated pursuant to the Sarbanes-Oxley Act of 2002.	\$

**APPENDIX 3**

**PRE-APPROVED TAX SERVICES**

[ \_\_\_\_\_ ] 2004 — [ \_\_\_\_\_ ], 2005

<b><u>Service</u></b>	<b><u>Annual Fee Limit</u></b>
U.S. federal, state and local tax planning, advice and compliance.	\$
Non-U.S. tax planning, advice and compliance.	\$
Assistance with tax audits and appeals before the IRS and similar state, local and foreign agencies.	\$
Expatriate tax assistance and compliance.	\$
Employee benefit and compensation planning and advice (including assistance with tax audits and appeals).	\$

**APPENDIX 4**

**PRE-APPROVED ALL OTHER SERVICES**

[ \_\_\_\_\_ ], 2004 — [ \_\_\_\_\_ ], 2005

**Service**

**Annual Fee Limit**

\$

## APPENDIX 5

### PROHIBITED NON-AUDIT SERVICES

- Bookkeeping or other services related to the accounting records or financial statements of the audit client \*
- Financial information systems design and implementation \*
- Appraisal or valuation services, providing fairness opinions or preparing contribution-in-kind reports \*
- Actuarial services \*
- Internal audit outsourcing services \*
- Management functions
- Human resources
- Broker-dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit

---

\* Unless it is reasonable to conclude that the results of these services will not be subject to audit procedures during an audit of the Company's financial statements.

## EXHIBIT B

### WHISTLEBLOWER PROCEDURES

#### A. Responsibilities of Audit Committee With Respect to Specified Complaints

1. The Audit Committee (the “Committee”) has adopted procedures for the receipt, retention, investigation and treatment of complaints and concerns of employees and others (collectively, “Reports”) regarding:
  - (a) Conflicts or waivers regarding a director or officer or a member of any such person’s family, e.g., if any such person receives an improper benefit as a result of the officer or director’s position;
  - (b) “Unethical behavior” at the executive level;
  - (c) Complaints regarding any accounting or auditing matters, including a material failure to protect company assets or improper use of the same;
  - (d) Claims relating to any financial reporting issue that is material or is raised by a terminated employee;
  - (e) Substantive claims or legal or regulatory compliance issues about which an employee wants to have the Committee be informed; or
  - (f) Retaliation against employees who report on any of the foregoing.
2. These procedures will be administered and under the supervision of the Committee. In the discretion of the Committee, responsibilities of the Committee created by these procedures may be delegated to the Chairperson of the Committee.

#### B. Treatment of Reports Reviewed

1. Upon the receipt of any Report pursuant to the procedures set forth below for making Reports, in accordance with guidelines established by the Committee<sup>1</sup>, the Global BCP Coordinator or his or her designee will (i) review and determine whether the Report is covered by these procedures, (ii) when so determined, investigate the Report, (iii) when so required in the Committee guidelines, present the Report to the Committee.

---

<sup>1</sup> See attached Guidelines.

2. When possible, the Global BCP Coordinator or his or her designee should acknowledge receipt of the Report.
3. The Committee may investigate any Report or direct the General Counsel and the Global Compliance Officer of the Company to investigate and report the results of its investigation, in writing, to the Committee. Management will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.
4. If the Committee determines that it should investigate any Report, the Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

**C. Protection of Whistleblowers**

1. Consistent with the policies of the Company, the Committee will not retaliate, and will not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, reports a potential conflict or violation of law, or a violation of the Business Conduct Policy or the Financial Code of Ethics, or provides assistance to the Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating a Report. The Committee will not, unless compelled by judicial or other legal process, reveal the identity of any person who reports any such potential conflict or violation of law, or a violation of the Business Conduct Policy or the Financial Code of Ethics, and who asks that his or her identity as the person who made such Report remain confidential and will not make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously. In the event the Committee is compelled by judicial or other legal process to reveal the identity of a person who makes a Report, the Committee shall promptly notify such person that the Committee was so compelled to reveal his or her identity.

**D. Records**

1. The Committee will retain for a period of five years all records relating to any Report and to the investigation of any such Report.

**E. Procedures for Making Reports**

1. In addition to any other avenue available to an employee, any employee, shareholder or other person may report to the Committee openly, confidentially or anonymously any Report. Such Reports can also be made directly to management confidentially by contacting the

following persons in writing or in person as follows:

General Counsel

Any of the Business Conduct Policy Regional or Global Coordinators:

North America:	(908) 901-4553
Europe:	(49) (0) 69 305 6276
Asia:	(65) 6733 5379

An employee, shareholder or other person may also make such Reports anonymously by calling the Business Conduct Policy Helpline at 1-800-BCP-4CAI (1-800-227-4221) in North America and Asia, or 00-800-BCP-Celanese (00-800-227-23526) in Europe at any time. Callers may leave messages in English, Spanish, German or Mandarin Chinese, or they may speak to an attorney during certain hours of the week as explained on a pre-recorded message.

## AUDIT COMMITTEE GUIDELINES

### ADMINISTRATION OF ACCOUNTING MATTERS COMPLAINT PROCEDURES

The Audit Committee of the Board of Directors (the “Committee”) of Celanese Corporation (the “Company”) has adopted procedures for the submission of Reports under its Whistleblower Procedures. The Committee sets forth herein the guidelines that shall govern the administration of the Whistleblower Procedures. Unless otherwise directed by the Committee, all officers and employees responsible for the administration of the Whistleblower Procedures shall comply with these guidelines.

#### I. HOW SHALL COMPLAINTS BE SCREENED?

All Reports submitted in writing or otherwise pursuant to the Whistleblower Procedures shall be investigated by the Global BCP Coordinator or his or her designee, unless such Reports, in the opinion of the Global BCP Coordinator, are frivolous or do not relate to a whistleblowing matter.

#### II. WHAT KIND OF RECORDS OF COMPLAINTS SHALL BE MAINTAINED?

The Global BCP Coordinator or his or her designee shall maintain a log of all Reports received pursuant to the Whistleblower Procedures, indicating the date received, treatment upon initial screening, status of investigation and disposition. The Report log and all records relating to the Report shall be maintained in accordance with the Company’s record’s retention policy for five years.

#### III. WHAT KIND OF REPORTS CONCERNING COMPLAINTS SHALL BE MADE TO THE COMMITTEE?

The Global BCP Coordinator or his or her designee shall prepare and submit to the Committee a summary of Reports logged, investigated and resolved. Such summary shall be submitted quarterly in connection with regularly scheduled meetings of the Committee or as otherwise directed by the Committee.

#### IV. WHAT KIND OF COMPLAINTS SHALL BE IMMEDIATELY ELEVATED TO [THE CHAIRPERSON OF] THE COMMITTEE?

Reports involving any of the following matters shall be immediately elevated to [the Chairperson of] the Committee:

1. Conduct of the any executive officer, senior financial officer or other high management official of the Company;
2. Allegations of improper journal entries to general or subsidiary ledgers;
3. Allegations of significant internal control deficiencies involving financial, accounting or treasury staff;

4. Misapplication of generally accepted accounting principles or non-adherence to the Company's accounting policies;
  5. Clearly criminal conduct such as embezzlement or stealing;
  6. Material misuse of Company property or funds;
  7. Any other matter of a financial nature, or that the Global BCP Coordinator deems appropriate to bring before the Committee.
- V. WHEN SHOULD THE COMMITTEE BE CONSULTED WITH RESPECT TO CORRECTIVE ACTION?

Any of the above matters requiring corrective action shall be discussed in advance with [the Chairperson of] the Committee.

VI. WHEN IS AN INVESTIGATION WARRANTED?

The Global BCP Coordinator or his or her designee shall investigate all reports where possible.

Generally, investigations are not commenced if the Report does not contain information specific enough to conduct an investigation. All investigations of Reports shall be undertaken in an independent and unbiased manner.