

FINANCIAL CODE OF ETHICS

The Global Business Conduct Policy (the "Business Conduct Policy" or the "BCP") of Celanese Corporation (the "Company") applies to all directors, officers and employees of the Company, including the Chief Executive Officer ("CEO"), the Chief Financial Officer ("CFO") and the Controller. The BCP covers a wide range of topics relevant to doing business, including conflicts of interest, insider trading and antitrust. The Company's CEO, CFO and Controller are responsible for full, fair, accurate, timely and understandable disclosure in the Company's periodic reports to the Securities Exchange Commission (the "SEC"). Accordingly, in addition to the BCP, these officers must also comply with the Financial Code of Ethics set forth below.

Each of the CEO, the CFO, and the Controller shall:

- Act at all times in accordance with the BCP and with this Financial Code of Ethics.
- Act at all times with integrity and avoid any actual or apparent conflict of interest in his or her personal and professional relationships.
- Provide full, fair, accurate, timely and understandable disclosure in the periodic reports the Company is required to file with the SEC and in other public communications made by the Company.
- Comply with applicable rules and regulations of all U.S. and non-U.S. governmental entities and other private and public regulatory agencies.
- Act in good faith, responsibly, with due care, competence and diligence, and without misrepresenting material facts or circumstances and without seeking improperly to influence or hinder the Company's independent auditors in any way in the performance of their engagement.
- Act objectively, without allowing his or her independent judgment to be subordinated.
- Maintain the confidentiality of Company information, except when authorized or otherwise required to make any disclosure, and avoid the use of any Company information or any Company opportunity for personal advantage.
- Keep abreast of emerging financial issues relevant to stockholders, investors, employees, customers, and other constituents.
- Promote ethical behavior among employees under his or her supervision.
- Achieve responsible use of and control over all assets and resources of the Company entrusted to them and take no action that will reasonably be expected to result in a deterioration of Company assets and business value.

- Promptly bring to the attention of the Disclosure Practices Committee and the Audit Committee of the Board of Directors of the Company (the “Board”) any information concerning (a) any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the Company’s ability to record, process, summarize and report financial data or (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.
- Promptly bring to the attention of the Disclosure Practices Committee any material information of which he or she may become aware that affects the Company's disclosures in its public filings and communications, or may otherwise assist the Disclosure Practices Committee in fulfilling its responsibilities.
- Promptly bring to the attention of the Chairman or the CEO, as well as to the relevant regional BCP coordinator and to the Audit Committee of the Board, any information concerning any potential violation of the BCP or this Financial Code of Ethics, including any violation of securities or other laws, rules or regulations applicable to the Company and the operation of its business, or any actual or apparent conflict of interest involving him or herself, any director, any other member of management, or any employee who has a significant role in the Company's internal control over financial reporting or disclosure controls and procedures.

The Board shall determine, or designate appropriate persons to determine, appropriate actions to be taken in the event of violations of the BCP or of this Financial Code of Ethics by the CEO, the CFO or the Controller. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to the BCP and to this Financial Code of Ethics, and shall include but not be limited to (a) written notices to the individual involved that the Board has determined that there has been a violation, (b) censure by the Board, (c) demotion or re-assignment of the individual involved, (d) suspension with or without payor benefits, (e) termination of the individual's employment, (f) prosecution, or (g) such other action as the Board may determine is appropriate under the circumstances.