

Independent Limited Assurance Report to Celanese Corporation

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Celanese Corporation (“Celanese”) to provide limited independent assurance in relation to the selected information set out below and presented in the Celanese 2022-2023 Sustainability Report (the ‘Report’) for the year ending 31st December 2022.

Engagement summary

Whether the 2022-2023 Sustainability Report, for the following selected disclosures are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

GHG Emissions:

- Total Scope 1 GHG emissions [metric tonnes CO₂e];
- Total Scope 2 (market-based) GHG emissions [metric tonnes CO₂e]
- Total Scope 1 and 2 (market-based) GHG emissions intensity per unit of production [metric tonnes of CO₂e/metric tonnes of production]

Energy:

- Net energy consumed, including renewable and non-renewable energy (million Btu, MMBtu)
- Net energy consumed intensity per unit of production (million Btu, MMBtu/ metric tonnes of production)

Water:

- Total water consumed [thousand m³]
- Total water consumed intensity per unit of production [thousand m³/ metric tonnes of production]

Waste:

- Total waste generated including both hazardous and non-hazardous waste [metric tonnes]
- Total waste disposed intensity per unit of production [metric tonnes/ metric tonnes of production]
- Total non-hazardous waste generated [metric tonnes]
- Total hazardous waste generated [metric tonnes]
- Total hazardous waste recycled, excluding waste managed through energy recovery [metric tonnes]
- Percentage of hazardous waste recycled of total hazardous waste generated, excluding waste managed through energy recovery [%]

Production:

- Total production [metric tons] - used for assurance of intensity metrics

Scope of our
assurance
engagement

Reporting period

1st January 2022 to 31st December 2022

Reporting criteria	<ul style="list-style-type: none"> - WRI/WBCSD Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard - SASB Chemicals Sustainability Accounting Standard - Celanese's internal reporting guidelines for 2022 reported data
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Celanese is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the selected Information.</p> <p>ERM CVS' responsibility is to provide conclusions to Celanese on the agreed scope based on our engagement terms with Celanese, the assurance activities performed and exercising our professional judgement.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected Information, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the selected information.
- Interviews with management representatives responsible for managing the GHG emissions, energy, water and waste data.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected information.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by all locations included in the consolidated 2022 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Visits to four Celanese facilities, of which two in-person to Bay City (USA) and Nanjing (China) and two virtual to Narrows (USA) and Frankfurt (Germany) to interview local site personnel to review local reporting systems and controls.
- Confirming emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

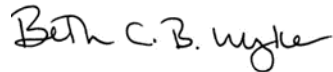
Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and

procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Celanese in any respect.



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13 October 2023

ERM Certification & Verification Services Incorporated
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The logo for ERM CVS, featuring the letters 'ERM CVS' in a bold, serif font. The 'V' is stylized with a green checkmark-like shape integrated into its right side.