

2023–2024

# Sustainability Index

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## About Our Sustainability Index

For over 100 years, Celanese has delivered products that address the changing needs in society and contribute to many items that are used daily, including adhesives, building materials, automotives, and medical devices. We focus on intentional innovation to maintain and enhance our high-performing portfolio of products that enable more sustainable solutions for our evolving world.

Our sustainability success is a direct reflection of our agile teams who are equipped with the expertise and insights to deliver unique solutions. As we support our customers in advancing their own products, we also empower our people to leverage their deep knowledge of chemistry to create positive impacts in our communities and help to change the lives of people around the world.

This Sustainability Index (Index) provides information and access to our policies, practices, and metrics related to sustainability topics. It also covers the operations and activities of Celanese for the calendar year 2023

(January 1 to December 31) and certain activities in the first half of 2024. We have included applicable data associated with the Mobility and Materials (M&M) business acquired from DuPont, as indicated throughout the report. The numbers and percentages contained in this Index are for the full year or as of year-end 2023, unless otherwise stated. Quantitative data may reflect estimates or approximations and rely on assumptions.

The Index aims to align with the Sustainability Accounting Standards Board (SASB) Chemicals Sustainability Accounting Standard, the recommendations from the Task Force on Climate-Related Financial Disclosures (TCFD), and the United Nations Sustainable Development Goals (UN SDGs). In addition, we leverage the Global Reporting Initiative (GRI) Standards to inform our disclosures and evaluate our impacts on the economy, environment, and people.

This Index contains statements regarding targets, plans, strategies, and objectives that are “forward-looking” and aspirational in nature. Please review the [Certain Information and Use of Estimates](#), [Internal Audit Data Validation](#), [Forward-Looking Statements and Other Important Information](#), and [Descriptions of Products](#) for more information about the nature, scope, and limitations of the statements provided in this Index.

Celanese Corporation is a public company whose common stock is traded on the New York Stock Exchange (NYSE) under the symbol CE. The company conducts the majority of its operations through its subsidiaries, and the terms “Celanese,” “the company,” “we,” “our,” and “us” refer collectively to Celanese and its subsidiaries on a consolidated basis. This Index excludes the operations of Celanese joint ventures unless under operational control of Celanese.

To review our sustainability highlights over this past year, please see our [2023–2024 Sustainability Report](#).



# Company Information

## ABOUT CELANESE

Celanese is comprised of two businesses, Acetyl Chain and Engineered Materials, that hold leading positions in the broad sectors we serve. We design, develop, and manufacture key materials that are used in products across most major industries and consumer applications. Our solutions offer high standards for quality and performance while helping to support customers in meeting their own sustainability targets.

## Acetyl Chain

Paints and Coatings,  
Adhesives, Textiles,  
Packaging, and Pharma

**\$4.9 billion<sup>[1]</sup>**  
in net sales

## Engineered Materials

Automotive, Medical,  
Electronics and Electrical,  
Industrial, and Appliances

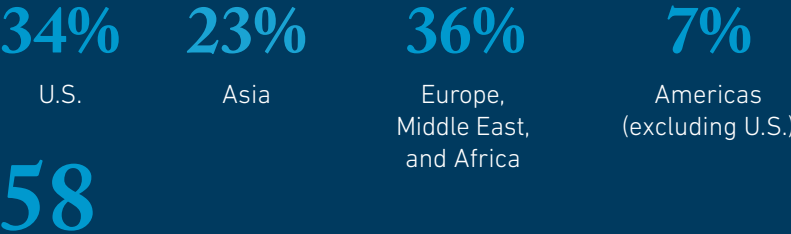
**\$6.1 billion<sup>[1]</sup>**  
in net sales

## GLOBAL FOOTPRINT

While our global headquarters is in Dallas, Texas, we produce our differentiated chemistry solutions and specialty materials across the Americas, Europe, Middle East, Africa, and Asia, with European headquarters in Amsterdam<sup>[2]</sup> and Asian headquarters in Shanghai.

Celanese is an S&P 500, NYSE-traded company.

**~12,400**  
employees worldwide<sup>[1]</sup>



**58**  
owned and operated manufacturing locations;  
operating in 27 countries worldwide<sup>[1]</sup>

[1] As of December 31, 2023.

[2] The M&M Europe headquarters was acquired in November 2022. As of April 1, 2024, Celanese has consolidated its European headquarters in Meyrin, Switzerland.

## POLICIES AND STATEMENTS

- [Anti-Corruption Policy](#)
- [Anti-Discrimination Statement](#)
- [Celanese Business Conduct Policy](#)
- [Celanese Political Contributions](#)
- [Certification Database](#)
- [Climate Policy](#)
- [Competition Law Policy](#)
- [Conflict Minerals Policy and Disclosures](#)
- [Cybersecurity Information and Security Statement](#)
- [Dissolving Wood Pulp – Sustainable Sourcing Policy](#)
- [Ethics/Whistleblower Hotline Statement](#)
- [Equal Opportunities Policy](#)
- [Human Rights and Equality Policy](#)
- [International Trade Compliance Policy](#)
- [Modern Slavery Statement](#)
- [Political Engagement Policy](#)
- [Product Stewardship Disclosure](#)
- [Quality Guiding Principles](#)
- [Self-Declaration for Customers](#)
- [Stewardship Policy](#)
- [Supplier Partnership Guide](#)
- [Sustainable Procurement Policy](#)
- [Third-Party Code of Conduct](#)
- [Water Management Policy](#)

## OTHER SUSTAINABILITY REPORTING

- [2024 CDP Response](#)
- [2023 Corporate Equality Index Score](#)

## ADDITIONAL RESOURCES

- [Celanese Foundation](#)
- [Celanese Leadership/Board of Directors](#)
- [Celanese Sustainability Team](#)
- [Celanese Website](#)
- [Financial Information/Investor Relations](#)
- [Information Management](#)
- [REACH Compliance Team](#)
- [Safety Data Sheets](#)
- [Supplier Diversity Program](#)



# Our Approach

We strive to continuously improve our sustainability program at Celanese. Our Sustainability Council regularly conducts research and consultation, incorporating standards and metrics from SASB, GRI, the American Chemistry Council (ACC), and the European Chemical Industry Council (Cefic). Our Sustainability Framework guides our strategy and our efforts to help us accelerate safe and sustainable solutions through chemistry. Within the framework, we identify Priority Topics through stakeholder engagement and alignment with chemical industry best practices.

Celanese consults both internal and external stakeholders as part of our annual process to review and refine our Priority Topics. Stakeholders

can submit sustainability-related questions to our ESG mailbox. We also gather investor feedback received during regular outreach, industry thought leadership through ACC’s Sustainability Board Committee, where our CEO is an active member, and participation in Cefic initiatives.

Our formal enterprise risk management process includes a dedicated sustainability workshop led by our Internal Audit (IA) team, where our cross-functional Sustainability Council members analyze potential sustainability risks and their interdependencies. The workshop also provides a forum for the Sustainability Council to annually evaluate our Priority Topics in the context of evolving risk and business objectives.

In 2023, we developed a corporate environmental reporting standard to enhance our voluntary sustainability disclosure processes and to help provide consistency across our businesses and acquisitions. The environmental reporting standard aims to provide clear definitions and methodologies for collecting data at both the facility and corporate levels. In addition to the standard, our dedicated corporate-level sustainability team is responsible for driving improvement across our facilities to enable effective communication throughout the business and help provide clear accountability for managing our environmental and sustainability data collection.



# Priority Topics

## ADVANCING SAFE AND SUSTAINABLE CUSTOMER SOLUTIONS

- Circular Economy
- Chemical Safety

## PRESERVING THE ENVIRONMENT

- Climate and Air Emissions
- Energy
- Water
- Waste

## INVESTING IN OUR PEOPLE AND COMMUNITIES

- Human Capital
- Safety and Stewardship
- Community Relations

## OPERATING WITH INTEGRITY

- Corporate Governance and Risk Management
- Cybersecurity
- Supplier Risk Management





# Sustainability Highlights

## ADVANCING SAFE AND SUSTAINABLE CUSTOMER SOLUTIONS

- **Launched a carbon capture and utilization (CCU) project** at our Clear Lake, Texas, facility through our joint venture with Mitsui & Co, Ltd. to use recycled CO<sub>2</sub> to help reduce the carbon footprint of our products.
- **Became the first company to receive the International Sustainability and Carbon Certification (ISCC) Carbon Footprint Certification (CFC)** for our low-carbon CCU methanol.
- **Partnered with Under Armour** to bring the first commercialized product containing NEOLAST™, a more sustainable spandex-alternative fiber for performance stretch fabrics, to customers.
- **Consolidated Life Cycle Assessment (LCA) data** into a centralized system with updated sources for more accessible and consistent data.

## INVESTING IN OUR PEOPLE AND COMMUNITIES

- **Invested in technical training through an expanded collection of online resources, reading materials, and tools** that support employees with professional development.
- **Increased our employee resource group (ERG) memberships** significantly by integrating the legacy M&M employees into our network, adding 10 new chapters, and establishing a new employee interest group focused on wellness.
- **Established a five-year stewardship improvement strategy** to strengthen our approach for protecting the health and safety of our employees and contractors.

## PRESERVING THE ENVIRONMENT

- **Integrated the legacy M&M facilities into our 2021 and 2022 environmental data** and re-established our 2021 baselines to reflect our combined business.
- **Updated our water risk assessment process** to incorporate additional tools and further evaluate opportunities to mitigate water risk across our facilities.
- **Developed methodologies for quantifying Scope 3 greenhouse gas (GHG) emissions** for additional relevant categories of Celanese operations.

## OPERATING WITH INTEGRITY

- **Initiated a double materiality assessment** aligned with the Corporate Sustainability Reporting Directive (CSRD) to better understand our sustainability-related impacts, risks, and opportunities.
- **Leveraged a new digital assessment tool** to increase transparency along our value chain through the analysis of supplier impacts against social and environmental regulations.
- **Governed by a female CEO and Chair** and female Lead Independent Director in addition to 40% of Board members and 33% of senior leadership being female.

# Awards and Recognition



**2024 U.S. News & World Report’s Best Companies to Work for by Industry**



**2024 USA TODAY America’s Climate Leaders in the Materials and Chemicals sector**



**2024 Fortune 500 U.S. Corporations** by Total Revenues (369 of 500)



**2024 Forbes Global 2000** based on financial metrics



**2024 ACC Sustainability Leadership Award** for Achievements in Circularity



**2024 Manufacturing Leadership Award** for the Artificial Intelligence and Machine Learning category from the National Association of Manufacturers’ (NAM) Manufacturing Leadership Council for our Gen AI-Powered Celanese Digital Twin at Scale



**ENERGY STAR® 2024 Partner of the Year** for the ninth consecutive year and the Environmental Protection Agency’s (EPA) Sustained Excellence designation for the seventh consecutive year



**2024 Singapore Chemical Industry Council (SCIC) Responsible Care Award** for continuous improvement in health, safety, and environmental performance



**2024 Annual Materials Innovation Award** by Aibang at the Shoe Materials Forum



**2024 Chemical Marketing & Economics (CME) Science, Technology, Engineering, and Mathematics (STEM) Leadership Award** for Corporate Reinvention



**2023 Manufacturing Leadership Award** for the Digital Network Connectivity category from the NAM’s Manufacturing Leadership Council

**2024 Women MAKE Awards for Leadership in Manufacturing**

**2024 Innovation of the Year** by ChinaPlas for NEOLAST technology

**2024 Newsweek’s America’s Greatest Workplaces for Diversity**

**2023 Association of International Chemical Manufacturers (AICM) Best Responsible Care Company Award and Environment—Friendly Award in China**

**2023 AICM China Open-to-Public Day Best Practice Innovative Carbon Neutrality Award**

**2023 AICM China Open-to-Public Day 15 Anniversary Outstanding Contribution**

**One of America’s Most Responsible Companies 2023** by Newsweek

**“Best of the Decade 100” Company** by Minority & Multi-Cultural Business News USA for our Supplier Diversity Program in 2023

**95 on the Human Rights Campaign 2023 Corporate Equality Index**

**2023 Center for Political Accountability (CPA) “Trendsetter”** for Political Engagement Policy on the CPA-Zicklin Index

**2023 “B” Rating for CDP Climate Change questionnaire response**

# Sustainability Accounting Standards Board Index

DISCLOSURE	METRIC	SASB	2021	2022	2023
Greenhouse Gas Emissions	Gross Global Scope 1 Emissions (metric tons (MT) CO <sub>2</sub> e) ✓	RT-CH-110a.1	2,514,745	2,418,457	2,469,310
	Emissions Covered under Emissions-Limiting Regulations (metric tons (MT) CO <sub>2</sub> e), (%)	RT-CH-110a.1	110,797 (4%)	88,317 (4%)	102,488 (4%)
	Discussion of Long-Term and Short-Term Strategy or Plan to Manage Scope 1 Emissions, Emissions Reduction Targets, and an Analysis of Performance Against those Targets	RT-CH-110a.2	2021–2022 Sustainability Report, Preserving the Environment	2022–2023 Sustainability Report, Preserving the Environment	2023–2024 Sustainability Report, <a href="#">Tracking Progress Against Our Environmental Goals</a> and <a href="#">Targeting Greenhouse Gases</a>
Air Quality	Air Emissions of NO <sub>x</sub> (excluding N <sub>2</sub> O) (metric tons (MT))	RT-CH-120a.1	967	1,247	1,079
	Air Emissions of SO <sub>x</sub> (metric tons (MT))	RT-CH-120a.1	59	63	65
	Air Emissions of Volatile Organic Compounds (VOCs) (metric tons (MT))	RT-CH-120a.1	2,913	2,730	2,641
	Air Emissions of Hazardous Air Pollutants (HAPs) (metric tons (MT))	RT-CH-120a.1	246	370	363
Energy Management	Total Energy Consumed (million BTU (MMBTU))	RT-CH-130a.1	56,256,869	54,439,239	55,478,510
	Grid Electricity (million BTU (MMBTU)), (% of total energy consumed)	RT-CH-130a.1	5,892,202 (10% of total energy consumed)	5,153,053 (9% of total energy consumed)	5,174,105 (9% of total energy consumed)
	Renewable Energy (million BTU (MMBTU)), (% of total energy consumed)	RT-CH-130a.1	24,065 (0.04% of total energy consumed)	553,285 (1% of total energy consumed)	595,225 (1% of total energy consumed)
	Total Self-Generated Energy (million BTU (MMBTU))	RT-CH-130a.1	941	1,828	4,075

✓ Denotes that ERM CVS performed limited assurance of our 2021, 2022, and 2023 environmental numbers, which serve as the basis for monitoring and reporting progress on our 2030 GHG, Energy, Water, and Waste targets.

DISCLOSURE	METRIC	SASB	2021	2022	2023
Water Management	Total Water Withdrawn (thousand cubic meters (m <sup>3</sup> ))	RT-CH-140a.1	169,468 (12% of water withdrawn from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	165,621 (13% of water withdrawn from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	151,612 (14% of water withdrawn from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)
	Groundwater Renewable Withdrawn (%)	RT-CH-140a.1	8.7%	7.8%	4.0%
	Surface Water Withdrawn (%)	RT-CH-140a.1	76.4%	76.4%	77.0%
	Sourced from Third Party (%)	RT-CH-140a.1	14.9%	15.6%	18.8%
	Total Water Consumed (thousand cubic meters (m <sup>3</sup> )) ✓	RT-CH-140a.1	13,958 (17% of water consumed from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	14,262 (15% of water consumed from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	12,099 (19% of water consumed from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)
	Number of Incidents of Non-Compliance Associated With Water Quality Permits, Standards, and Regulations <sup>[1], [2]</sup>	RT-CH-140a.2	2	3	0
	Description of Water Management Risks and Discussion of Strategies and Practices to Mitigate those Risks	RT-CH-140a.3	2021–2022 Sustainability Report, Treating Water as a Vital Resource	2022–2023 Sustainability Report, Strengthening Water Stewardship	2023–2024 Sustainability Report, <a href="#">Strengthening Water Stewardship</a>
Hazardous Waste Management	Hazardous Waste Generated (metric tons (MT)), (% recycled) <sup>[3]</sup> ✓	RT-CH-150a.1	56,094 (8% recycled)	52,541 (6% recycled)	49,045 (8% recycled)

[1] This disclosure excludes data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

[2] Number of incidents of non-compliance associated with water quality permits, standards, and regulations includes the number of formal enforcement actions received for observed and reported water non-compliance issues.

[3] Percentage recycled excludes waste managed through energy recovery.

✓ Denotes that ERM CVS performed limited assurance of our 2021, 2022, and 2023 environmental numbers, which serve as the basis for monitoring and reporting progress on our 2030 GHG, Energy, Water, and Waste targets.

DISCLOSURE	METRIC	SASB	2021	2022	2023
<b>Community Relations (Community Investment)</b> <sup>[1]</sup>	Discussion of Engagement Processes to Manage Risks and Opportunities Associated with Community Interests	RT-CH-210a.1	2021–2022 Sustainability Report, Investing in Our People and Communities	2022–2023 Sustainability Report, Engaging Our Communities	2023–2024 Sustainability Report, <a href="#">Collaborating With Our Communities</a>
<b>Workforce Health and Safety (Safety Metrics)</b> <sup>[1]</sup>	Total Recordable Incident Rate (TRIR) for Direct Employees	RT-CH-320a.1	0.18	0.28	0.12
	Total Recordable Incident Rate (TRIR) for Contract Employees	RT-CH-320a.1	0.15	0.13	0.11
	Fatality Rate for Direct Employees	RT-CH-320a.1	0.00	0.00	0.00
	Fatality Rate for Contract Employees	RT-CH-320a.1	0.00	0.00	0.00
	Description of Efforts to Assess, Monitor, and Reduce Exposure of Employeesand Contract Workers to Long-Term (Chronic) Health Risks	RT-CH-320a.2	2021–2022 Sustainability Report, Instilling a Culture of Safety	2022–2023 Sustainability Report, Stewardship: Health and People Safety	2023–2024 Sustainability Report, <a href="#">Protecting the Health and Safety of Our People</a> and <a href="#">Enabling Stewardship Through Process Safety</a>
<b>Product Design for Use-Phase Efficiency</b> <sup>[1]</sup>	Revenue from Products Designed for Use-Phase Resource Efficiency (%)	RT-CH-410a.1	Not disclosed in 2021	~4% (from products containing renewable feedstocks exclusive of enablers) <sup>[2]</sup>	~3% (from products containing renewable feedstocks exclusive of enablers) <sup>[2]</sup>

[1] This disclosure excludes data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

[2] Enablers are solutions that help customers achieve improved sustainability through differentiated product characteristics or design but may not contain any sustainable content or be sustainably produced.



DISCLOSURE	METRIC	SASB	2021	2022	2023
Safety and Environmental Stewardship of Chemicals <sup>[1]</sup>	Products that Contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (%), (% by revenue)	RT-CH-410b.1	0.2% (64% by revenue)	0.2% (60% by revenue)	0.2% (45% by revenue)
	Such Products that Have Undergone a Hazard Assessment (%)	RT-CH-410b.1	~100%	~100%	~100%
	Discussion of Strategy to Manage Chemicals of Concern	RT-CH-410b.2	2021–2022 Sustainability Report, Reinforcing Our Chemical Process Management	2022–2023 Sustainability Report, Chemical Safety Process Management	2023–2024 Sustainability Index, <a href="#">Chemical Safety Process Management</a>
	Discussion of Strategy to Develop Alternatives with Reduced Human or Environmental Impact	RT-CH-410b.2	2021–2022 Sustainability Report, Reinforcing Our Chemical Process Management	2022–2023 Sustainability Report, Chemical Safety Process Management	2023–2024 Sustainability Report, <a href="#">Advancing Safe and Sustainable Customer Solutions</a> 2023–2024 Sustainability Index, <a href="#">Chemical Safety Process Management</a>
Genetically Modified Organisms <sup>[1]</sup>	Products by Revenue that Contain Genetically Modified Organisms (GMOs) (%)	RT-CH-410c.1	Not applicable to Celanese products	Not applicable to Celanese products	Not applicable to Celanese products
Management of the Legal and Regulatory Environment <sup>[1]</sup>	Discussion of Corporate Positions Related to Government Regulations or Policy Proposals that Address Environmental and Social Factors Affecting the Industry	RT-CH-530a.1	2021–2022 Sustainability Report, Operating With Integrity Political Engagement Policy 2022 CDP Climate Change Response	2022–2023 Sustainability Report, Operating With Integrity Political Engagement Policy 2023 CDP Climate Change Response 2023 CDP Water Response	2023–2024 Sustainability Report, <a href="#">Prioritizing Effective Leadership</a> and <a href="#">Maintaining a Culture of Compliance</a> <a href="#">Political Engagement Policy</a> <a href="#">2024 CDP Response</a> <sup>[2]</sup>

[1] This disclosure excludes data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

[2] In 2024, the CDP questionnaire integrated the responses for Climate, Water, and Forests.

DISCLOSURE	METRIC	SASB	2021	2022	2023
Operational Safety, Emergency Preparedness, and Response <sup>[1]</sup>	Process Safety Incidents Count (PSIC)	RT-CH-540a.1	16	11	10
	Tier 1 and 2 Process Safety Total Incident Rate (PSTIR) (per 200,000 Hours)	RT-CH-540a.1	0.137	0.105	0.075
	Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	0.009	0.086	0.052
	Number of Transport Incidents	RT-CH-540a.2	11	5	10
Production by Reportable Segment <sup>[1]</sup>	Production by Reportable Segment (metric tons (MT)) <sup>[2]</sup>	RT-CH-000.A	Total: 9,891,360 Engineered Materials: 1,471,020 Acetyl Chain: 8,420,340	Total: 9,250,564 Engineered Materials: 1,417,107 Acetyl Chain: 7,833,458	Total: 9,612,582 Engineered Materials: 1,310,149 Acetyl Chain: 8,302,433

[1] This disclosure excludes data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

[2] ERM CVS performed limited assurance on total production: 9,612,582 metric tons.

# Task Force on Climate-Related Financial Disclosures Index<sup>[1]</sup>

GOVERNANCE			DISCLOSE THE ORGANIZATION'S GOVERNANCE AROUND CLIMATE-RELATED RISKS AND OPPORTUNITIES.
Describe the Board's oversight of climate-related risks and opportunities.	The full Board has oversight responsibility for enterprise climate policy and strategy. The Board also guides and receives reports on our product strategies to help support our customers' sustainability goals, such as light-weighting products and producing from biobased sources.		
	The Stewardship Committee oversees management's GHG reduction efforts and the sustainability-related investments in the Company's manufacturing and production processes, such as carbon capture at our Clear Lake facility. The Stewardship Committee also provides quarterly reports to the Board on the development, implementation, and monitoring of GHG reduction and energy targets in manufacturing and production processes.		
	The Nominating and Corporate Governance Committee of the Board oversees the Company's strategy for reporting on environmental, social, and governance (ESG) matters, including oversight on reporting frameworks such as SASB and TCFD and annual limited external assurance of environmental metrics.		
	The Audit Committee oversees risks related to disclosure controls and procedures applicable to sustainability reporting.		
	Six members of the Celanese Board have experience with complex environmental regulation and sustainability-focused strategy, including climate-related risk management. Two of the members have specific climate-related risk management expertise through their professional experience and have held positions with responsibility for understanding climate risks and developing mitigation strategies.		
Describe management's role in assessing and managing climate-related risks and opportunities.	Recommendations from the Sustainability Council are subject to review and approval by the CEO, who is also the Chair of the full Board. Additionally, our CEO approved our past initiatives to improve and analyze our GHG emissions database, evaluate meaningful reduction targets, and develop a GHG abatement strategy. These efforts led to Celanese announcing GHG emissions reduction targets in early 2022.		
	Sustainability updates are provided at least quarterly to the Executive Leadership Team and Board as needed. The Sustainability Council, chaired by our Senior Vice President and General Counsel and comprised of functional leads aligned to Celanese Priority Topics, focuses on sustainability-related issues and risks, including climate, and typically meets quarterly to discuss, develop, and implement sustainability strategy for reducing the Company's carbon footprint and other related topics.		

[1] In 2024, the CDP questionnaire integrated the responses for Climate, Water, and Forests.

STRATEGY	DISCLOSE THE ACTUAL AND POTENTIAL IMPACTS OF CLIMATE-RELATED RISKS AND OPPORTUNITIES ON THE ORGANIZATION'S BUSINESSES, STRATEGY, AND FINANCIAL PLANNING.	
<p><b>Describe the climate-related risks and opportunities Celanese has identified over the short, medium, and long term.</b></p>	<p>Climate-related risks and opportunities include emerging regulatory impacts, carbon pricing mechanisms, enhanced emissions-reporting obligations, renewable energy procurement, physical impacts, supply chain disruptions, and raw material availability.</p> <p>In response, Celanese has invested in capital projects to reuse carbon through CCU deployment, increase supply chain visibility and resiliency, develop LCAs, and sustainably source materials.</p>	<p>2024 CDP Response <a href="#">2.1, 3.1, 3.6</a></p> <p>2023 Form 10-K pp. <a href="#">14–15</a>, <a href="#">17–18</a>, <a href="#">24</a>, <a href="#">35</a></p> <p>2024 Proxy Statement pp. <a href="#">8–9</a></p> <p>2023–2024 Sustainability Report: <a href="#">Preserving the Environment</a></p> <p>2023–2024 Sustainability Index: <a href="#">Preserving the Environment</a></p>
<p><b>Describe the impact of climate-related risks and opportunities on Celanese businesses, strategy, and financial planning.</b></p>	<p>In response to climate-related risks, we have developed our strategy to include an energy transition plan, a foundational framework for product carbon footprint, and LCA modeling for Celanese key, top-tier products.</p>	<p>2024 CDP Response <a href="#">3.1.1, 3.6.1, 5.2, 5.1.1, 5.1.2, 5.3</a></p> <p>2023 Form 10-K pp. <a href="#">14–15</a></p> <p>2024 Proxy Statement pp. <a href="#">8–9</a></p> <p>2023–2024 Sustainability Report: <a href="#">Preserving the Environment</a></p> <p>2023–2024 Sustainability Index: <a href="#">Preserving the Environment</a></p>
<p><b>Describe the resilience of Celanese strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.</b></p>	<p>Our resilience strategy includes producing and using low-carbon methanol from our CCU project, investing in the lower-carbon and biobased product offerings of our ECO lines, and advancing strategic supplier engagements.</p>	<p>2024 CDP Response <a href="#">4.11.1, 5.1, 5.2, 5.3</a></p> <p>2023 Form 10-K pp. <a href="#">14–15</a></p> <p>2023–2024 Sustainability Report: <a href="#">Preserving the Environment</a></p> <p>2023–2024 Sustainability Index: <a href="#">Preserving the Environment</a></p>



RISK MANAGEMENT DISCLOSE HOW THE ORGANIZATION IDENTIFIES, ASSESSES, AND MANAGES CLIMATE-RELATED RISKS.		
Describe Celanese processes for identifying and assessing climate-related risks.	<p>Led by our IA function, Celanese holds annual risk workshops with the leadership teams of key functions to assess the current risk universe applicable to those functions.</p> <p>Since 2021, Celanese has established an ESG-specific workshop as part of our enterprise risk management processes. Our cross-functional Sustainability Council participates in the workshop, allowing for an in-depth discussion of risks such as climate and energy and their interdependencies. Mitigation activities for risks are identified, reviewed, and monitored throughout the year.</p>	<p>2024 CDP Response <a href="#">2.1, 2.2, 2.4</a></p> <p>2023 Form 10-K pp. <a href="#">14–15</a></p> <p>2024 Proxy Statement pp. <a href="#">32–36</a></p> <p>2023–2024 Sustainability Report: <a href="#">Upholding Sustainability Governance</a></p>
Describe Celanese processes for managing climate-related risks.	<p>Climate-related risks and opportunities identified that could have a substantive financial or strategic impact are integrated into our overall corporate enterprise risk management processes. We consider short-, medium-, and long-term risks across our direct operations, downstream, and upstream. Risk and remediation status are tracked continually throughout the year with quarterly certifications by the Executive Leadership Team for major enterprise-level risks. In 2023, we conducted an ESG-specific workshop to inform the enterprise risk management program for the year.</p>	<p>2024 CDP Response <a href="#">2.2.1, 2.2.2</a></p> <p>2023 Form 10-K pp. <a href="#">14–15</a></p> <p>2024 Proxy Statement pp. <a href="#">32–36</a></p> <p>2023–2024 Sustainability Report: <a href="#">Upholding Sustainability Governance</a></p>
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into overall Celanese risk management.	<p>Our process for identifying climate-related risks is fully integrated into our multi-disciplinary, company-wide risk management process. For major risks, assigned owners are tasked with developing and executing remediation plans.</p>	<p>2024 CDP Response <a href="#">2.2.1, 2.2.2, 4.1.2</a></p> <p>2023 Form 10-K pp. <a href="#">14–15</a></p> <p>2024 Proxy Statement pp. <a href="#">32–36</a></p> <p>2023–2024 Sustainability Report: <a href="#">Upholding Sustainability Governance</a></p>

METRICS AND TARGETS	DISCLOSE THE METRICS AND TARGETS USED TO ASSESS AND MANAGE RELEVANT CLIMATE-RELATED RISKS AND OPPORTUNITIES.	
<p><b>Disclose the metrics used by Celanese to assess climate-related risks and opportunities in line with its strategy and risk-management process.</b></p>	<p>Celanese uses energy consumption and generation, including fuels for combustion, electricity, heat, steam, cooling, and renewable energy, among other sources. We use energy and GHG intensity as our metrics of progress.</p>	<p>2024 CDP Response <a href="#">7.30, 7.30.1, 7.30.7, 7.30.9, 7.30.11, 7.30.14, 7.30.16, 7.31.1, 7.31.2, 7.52, 7.53.2, 7.54, 7.54.2</a></p> <p>2024 Proxy Statement pp. <a href="#">8–9</a></p> <p>2023–2024 Sustainability Index: <a href="#">Preserving the Environment</a></p>
<p><b>Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions and the related risks.</b></p>	<p>Gross global Scope 1 emissions: 2,469,310 metric tons CO<sub>2</sub>e<sup>[1]</sup></p> <p>Scope 2 (location-based) emissions: 1,427,150 metric tons CO<sub>2</sub>e</p> <p>Scope 2 (market-based) emissions: 1,413,538 metric tons CO<sub>2</sub>e<sup>[2]</sup></p>	<p>2024 CDP Response <a href="#">7.4, 7.5, 7.6, 7.7, 7.8</a></p> <p>2023–2024 Sustainability Index: <a href="#">Preserving the Environment</a></p>
<p><b>Describe the targets used by Celanese to manage climate-related risks and opportunities and performance against targets.</b></p>	<p><b>2030 targets against a 2021 baseline:</b></p> <p>30% reduction in Scope 1 and Scope 2 (market-based) GHG intensity</p> <p>10% reduction in total net energy consumption intensity</p>	<p>2024 CDP Response <a href="#">7.53, 7.53.2, 7.54, 7.54.2</a></p> <p>2024 Proxy Statement pp. <a href="#">8–9</a></p> <p>2023–2024 Sustainability Report: <a href="#">Preserving the Environment</a></p> <p>2023–2024 Sustainability Index: <a href="#">Preserving the Environment</a></p>

[1] ERM CVS has provided limited assurance on total Scope 1 GHG emissions of 2,469,310 MT CO<sub>2</sub>e.

[2] ERM CVS has provided limited assurance on total market-based Scope 2 GHG emissions of 1,413,538 MT CO<sub>2</sub>e.

# United Nations Sustainable Development Goals

## SDG 3: GOOD HEALTH AND WELL-BEING

- Establishing a five-year stewardship improvement strategy consistent with our corporate vision and our Stewardship Guiding Principles of Taking Leadership Actions, Operating in Compliance, Developing Effective Management Systems and Procedures, Operating Safely and Reliably, and Managing Risk.
- Offering relevant health and welfare benefits to employees and their families across the globe to promote physical, mental, emotional, and financial health and overall well-being.
- Receiving a Gold Award for Responsible Care in Environment, Health, and Safety (EHS) and an Achievement Award for Responsible Care in Process Safety from SCIC at our Singapore plant.

## SDG 6: CLEAN WATER AND SANITATION

- Providing training to educate team members on how to perform facility-level water balance assessments to improve site-level understanding of water usage.
- Conducting a detailed analysis of water-related operations at facilities where water needs are most challenging in partnership with a global leader in water management solutions.
- Implementing a water treatment system intended to allow wastewater to meet surface water permit discharge limits, allowing for the wastewater to be discharged to the local river at our Bishop, Texas, facility.

## SDG 9: INDUSTRY, INNOVATION, AND INFRASTRUCTURE

- Partnering with Under Armour to commercialize the first product containing NEOLAST, a more sustainable spandex-alternative fiber for performance stretch fabrics, which also won the ChinaPlas 2024 Innovation of the Year.
- Receiving the 2024 ACC Sustainability Leadership Award for Achievements in Circularity.

## SDG 10: REDUCED INEQUALITIES

- Creating three global Diversity, Equity, and Inclusion (DE&I) Strategic Pillars to guide our ambitions to foster a more diverse and inclusive culture:
  - **Talent:** Attract, motivate, and retain diverse talent at all levels of the organization necessary to achieve business objectives.
  - **Inclusion:** Foster an environment of transparency and inclusion where all employees are respected and can truly bring themselves to work.
  - **Community:** Improve the quality of life for our neighbors in the communities where we live and work through our Foundation and Supplier Diversity programs.
- Hosting our third annual Global Women in Manufacturing Conference to celebrate our Celanese female manufacturing colleagues.
- Growing ERG membership by 2,200+ following integration of the legacy M&M team members in 2023.
- Receiving the 2024 Women MAKE Awards for Leadership in Manufacturing.

## SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION

- Consolidating LCA data into a centralized system with updated sources for more accessible and consistent data.
- Continuing to refine our procurement process to assess key suppliers, aiming to represent more than 90% of our 2022 global procurement raw material spend on environmental and social sustainability-related criteria.
- Utilizing mass balance accounting methodology to trace renewable content amounts in comingled production, allowing for integration into large-scale production ecosystems.
- Achieving ENERGY STAR Partner of the Year for the ninth consecutive year and receiving the EPA's Sustained Excellence award for the seventh consecutive year.

## SDG 13: CLIMATE ACTION

- Launching a CCU project at our Clear Lake, Texas, facility to use recycled CO<sub>2</sub> to make methanol that can be used to expand our lower-carbon product offerings across our portfolio under the ECO-CC/ECO-C name.
- Receiving the ISCC CFC for our CCU facility.
- Developing methodologies for quantifying Scope 3 emissions for relevant categories for Celanese operations and updating our Scope 3 Inventory Management Plan.
- Leveraging a digital transformation project at our Clear Lake, Texas, facility to enhance operational efficiency, agility, and informed decision-making during climate-related shutdowns.

Advancing Safe and Sustainable Customer Solutions<sup>[1]</sup>

Circular Economy – Chemical Safety

DISCLOSURE	METRIC	SASB	2021	2022	2023
Safety and Environmental Stewardship of Chemicals	Products that Contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (%), (% by revenue)	RT-CH-410b.1	0.2% (64% by revenue)	0.2% (60% by revenue)	0.2% (45% by revenue)
	Such Products That Have Undergone a Hazard Assessment (%)	RT-CH-410b.1	~100%	~100%	~100%
	Discussion of Strategy to Manage Chemicals of Concern	RT-CH-410b.2	2021–2022 Sustainability Report, Reinforcing Our Chemical Process Safety Management	2022–2023 Sustainability Report, Chemical Safety Process Management	2023–2024 Sustainability Index, <a href="#">Chemical Safety Process Management</a>
	Discussion of Strategy to Develop Alternatives with Reduced Human or Environmental Impact	RT-CH-410b.2	2021–2022 Sustainability Report, Reinforcing Our Chemical Process Safety Management	2022–2023 Sustainability Report, Chemical Safety Process Management	2023–2024 Sustainability Report, <a href="#">Advancing Safe and Sustainable Customer Solutions</a> 2023–2024 Sustainability Index, <a href="#">Chemical Safety Process Management</a>
Product Design for Use-Phase Efficiency	Revenue From Products Designed for Use-Phase Resource Efficiency (%)	RT-CH-410a.1	Not disclosed in 2021	~4% (from products containing renewable feedstocks exclusive of enablers) <sup>[2]</sup>	~3% (from products containing renewable feedstocks exclusive of enablers) <sup>[2]</sup>

[1]

In this section, we have excluded data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

[2]

Enablers are solutions that help customers achieve improved sustainability through differentiated product characteristics or design but may not contain any sustainable content or be sustainably produced.



DISCLOSURE	METRIC	SASB	2021	2022	2023
Certificates	ISO 9001	–	43 certificates	43 certificates	<a href="#">View 62 certificates</a>
	ISO 14001	–	23 certificates	22 certificates	<a href="#">View 44 certificates</a>
	ISO 50001	–	Not disclosed in 2021	5 certificates	<a href="#">View 6 certificates</a>
	ISO 28000	–	Not disclosed in 2021	1 certificate	<a href="#">View 1 certificate</a>
	IATF 16949	–	22 certificates	26 certificates	<a href="#">View 30 certificates</a>
	ISO/IEC 17025	–	7 certificates	7 certificates	<a href="#">View 11 certificates</a>
	Responsible Care	–	Not disclosed in 2021	6 certificates	<a href="#">View 6 certificates</a>
	GRS	–	Not disclosed in 2021	1 certificate	<a href="#">View 1 certificate</a>
	FAMI-QS	–	Not disclosed in 2021	1 certificate	<a href="#">View 1 certificate</a>
	FSSC	–	Not disclosed in 2021	1 certificate	<a href="#">View 1 certificate</a>
	IFS Food (Chapter 6)	–	Not disclosed in 2021	1 certificate	<a href="#">View 1 certificate</a>
	SEDEX/SMETA	–	Not disclosed in 2021	1 certificate	<a href="#">View 1 certificate</a>
Production by Reportable Segment	Production by Reportable Segment (metric tons (MT)) <sup>[1]</sup>	RT-CH-000.A	Total: 9,891,360 Engineered Materials: 1,471,020 Acetyl Chain: 8,420,340	Total: 9,250,564 Engineered Materials: 1,417,107 Acetyl Chain: 7,833,458	Total: 9,612,582 Engineered Materials: 1,310,149 Acetyl Chain: 8,302,433

[1] ERM CVS performed limited assurance on total production: 9,612,582 metric tons.

MASS BALANCE APPROACH

Mass balance is a methodology that documents and tracks the amount of sustainable feedstock in a product. This process separately traces the amount of renewable content and non-renewable content that become mixed during the complex manufacturing and shipping processes. Benefits can include the following:

- Preserves the ability for large-scale production economies and avoids additional product requalification costs or increased emissions that could result if segregated production facilities were necessary for sustainable product production.
- Does not require large capital investment, making the switch to lower-carbon footprint products faster for many customers.
- Provides transparency for our customers across our value chain around the sustainable content of our lower-carbon footprint options tailored to their needs (ECO-R, ECO-B, and ECO-CC/ECO-C).

GLOBAL CERTIFICATIONS

We maintain global certifications for specific facilities and product lines. Customers can search across more than 160 certificates for Celanese products using the [tool available on our website](#).

LIFE CYCLE ASSESSMENTS

Celanese conducts LCAs to help understand the environmental impact of our key products. Our analyses allow us to quantify the estimated environmental impacts of a product with a cradle-to-gate approach, ultimately aiming to enable transparency for our stakeholders. Our process includes review of multiple environmental indicators, including data related to climate change, and aligns with ISO 14040 and ISO 14044 standards. Throughout 2023, we worked to integrate legacy M&M LCA data into one centralized system and incorporated additional data into our LCA process.

PRODUCT SAFETY AND STEWARDSHIP

SASB: RT-CH-320a.2

The ACC’s Product Safety Code informs our Chemical Safety and Regulatory communication program, through which we provide safety data sheets (SDS), technical data sheets (TDS), safe handling guides, and regulatory summaries for our hazardous chemicals. Our communication program also enables us to address our customers’ technical and regulatory questions regarding the safe handling and compliant use of products. Moreover, we improve chemical product safety by working to implement the industry-leading Responsible Care Product Safety Code developed by the ACC. We also collaborate with the ACC to publish safety facts and provide information written in an easy-to-understand manner, covering formaldehyde, acetic acid, and vinyl acetate, among others.

We take an active role in advocating for chemical safety and mitigating wider risks across the value chain. Celanese has a global team dedicated to managing chemical registrations and risk assessments, including REACH in Europe, K-REACH in Korea, Chemical Management Plan in Canada, and EPA Risk

Assessments in the U.S. Our teams also help us to share best practices and lessons learned with our industry peers to continue to improve product stewardship of chemical and specialty materials worldwide.

Our Board oversees how product safety and stewardship risks are integrated into our core business strategy. The Stewardship Committee of the Board makes recommendations for key performance indicators (KPIs) to address key topics, such as workforce, process, and chemical safety; GHG reduction; and sustainability in manufacturing.

CHEMICAL SAFETY PROCESS MANAGEMENT

SASB: RT-CH-320a.2

SASB: RT-CH-410b.2

Effective chemical safety is essential for the health and well-being of our employees and customers alike. We continue to have robust safety management mechanisms in place, while also working to optimize processes across our expanded footprint. Prior to product development and inception, our safety approach begins by including a health and safety assessment of raw materials, product formulations, and likely downstream

uses for the solutions we create. We work closely with our customers to answer their regulatory and technical questions while encouraging the safe handling and compliant use of our products. Celanese has collaborated with the ACC to write and publish Chemical Safety Facts in a non-technical and easy-to-understand manner. These resources increase access for our customers to chemical information beyond product SDS, TDS, safe handling guides, and regulatory summaries.

QUALITY GUIDING PRINCIPLES

Our commitment to quality guides our efforts to provide a positive customer experience. Our 2023–2024 Sustainability Report highlights our efforts to meet the expectations of our customers, engage and empower our employees, and drive value to achieve our vision of being the first-choice chemistry solution source for our customers.

STEM CELL AND ANIMAL TESTING PRACTICES

Neither Celanese nor any of its controlled subsidiaries have performed research using human stem cells or fetal tissue in the past four years, and we do not fund or participate in external studies that use human stem cells or fetal tissue. We engage in limited animal testing through accredited third-party labs to promote product safety, address product stewardship requirements, and meet government regulations.

# Preserving the Environment

## 2023 Targets – Climate and Air Emissions – Energy – Water – Waste<sup>[1]</sup>

### BASELINE VALUES FOR OUR ENVIRONMENTAL TARGETS

2030 TARGETS	2021 BASELINE INTENSITY VALUES	2022 INTENSITY VALUES	2023 INTENSITY VALUES
30% Reduction in Scope 1 and Market-Based Scope 2 GHG Intensity (metric tons (MT) CO <sub>2</sub> e/MT product) ✓	0.417	0.413	0.403
10% Reduction in Total Net Energy Consumption Intensity (thousand BTU (MBTU)/lbs. product) ✓	2.41	2.48	2.43
10% Water Consumption Intensity Reduction (cubic meters (m <sup>3</sup> )/metric tons (MT) product) ✓	1.41	1.54	1.26
15% Total Waste Disposal Intensity Reduction (metric tons (MT)/MT product) ✓	0.0088	0.0092	0.0079

All 2030 environmental intensity reduction targets are based on production, which is defined as including products with inherent market value to customers or other third parties and company transfers internally within the same site or externally to a different Celanese location, from manufacturing facilities or process units wholly owned and under Celanese operational control, as well as any joint ventures where Celanese has operational control. Administration and research and development (R&D) sites are excluded from reporting requirements.

DISCLOSURE	METRIC	SASB	2021	2022	2023
Greenhouse Gas Emissions	Gross Global Scope 1 Emissions (metric tons (MT) CO <sub>2</sub> e) ✓	RT-CH-110a.1	2,514,745	2,418,457	2,469,310
	Gross Market-Based Scope 2 Emissions (metric tons (MT) CO <sub>2</sub> e) ✓	–	1,626,767	1,414,087	1,413,538
	GHG Emissions from Steam and Electricity Sales and Exports (metric tons (MT) CO <sub>2</sub> e)	–	178,694	192,211	208,341

[1] This index reflects environmental data associated with Celanese operations, the acquisition of the M&M business from DuPont, and other small data corrections based on internal policies for years 2021 through 2023. The revised 2021 baseline includes the M&M acquisition and excludes other divestments that occurred between calendar year 2021 and 2023.

✓ Denotes that ERM CVS performed limited assurance of our 2021, 2022, and 2023 environmental numbers, which serve as the basis for monitoring and reporting progress on our 2030 GHG, Energy, Water, and Waste targets.

DISCLOSURE	METRIC	SASB	2021	2022	2023
Greenhouse Gas Emissions	Net Global Scope 1 and Market-Based Scope 2 Emissions (metric tons (MT) CO <sub>2</sub> e)	–	3,962,818	3,640,333	3,674,507
	Other Refrigerant GHG Emissions (metric tons (MT) CO <sub>2</sub> e)	–	57,812	58,494	38,996
	Discussion of Long-Term and Short-Term Strategy or Plan to Manage Scope 1 Emissions, Emissions Reduction Targets, and an Analysis of Performance Against Those Targets	RT-CH-110a.2	2021–2022 Sustainability Report, Preserving the Environment	2022–2023 Sustainability Report, Preserving the Environment	2023–2024 Sustainability Report, <a href="#">Preserving the Environment</a>
	Emissions Covered Under Emissions-Limiting Regulations (metric tons (MT) CO <sub>2</sub> e), (%)	RT-CH-110a.1	110,797 (4%)	88,317 (4%)	102,488 (4%)
Air Quality	Air Emissions of NO <sub>x</sub> (excluding N <sub>2</sub> O) (metric tons (MT))	RT-CH-120a.1	967	1,247	1,079
	Air Emissions of SO <sub>x</sub> (metric tons (MT))	RT-CH-120a.1	59	63	65
	Air Emissions of Volatile Organic Compounds (VOCs) (metric tons (MT))	RT-CH-120a.1	2,913	2,730	2,641
	Air Emissions of Hazardous Air Pollutants (HAPs) (metric tons (MT))	RT-CH-120a.1	246	370	363
	Air Emissions of Total Particulate Matter (PM) (metric tons (MT))	–	198	226	260
Energy Management	Total Energy Consumed (million BTU (MMBTU))	RT-CH-130a.1	56,256,869	54,439,239	55,478,510
	Amount of Energy Sold or Exported (million BTU (MMBTU))	–	3,772,978	3,906,589	3,902,378
	Net Energy Consumed <sup>[1]</sup> (million BTU (MMBTU)) ✓	–	52,483,891	50,532,650	51,576,133

[1] Inclusive of renewable and non-renewable energy (million BTU (MMBTU)).

✓ Denotes that ERM CVS performed limited assurance of our 2021, 2022, and 2023 environmental numbers, which serve as the basis for monitoring and reporting progress on our 2030 GHG, Energy, Water, and Waste targets.



DISCLOSURE	METRIC	SASB	2021	2022	2023
Energy Management	Grid Electricity (million BTU (MMBTU)), (% of total energy consumed)	RT-CH-130a.1	5,892,202 (10% of total energy consumed)	5,153,053 (9% of total energy consumed)	5,174,105 (9% of total energy consumed)
	Renewable Energy (million BTU (MMBTU)), (% of total energy consumed)	RT-CH-130a.1	24,065 (0.04% of total energy consumed)	553,285 (1% of total energy consumed)	595,225 (1% of total energy consumed)
	Total Self-Generated Energy (million BTU (MMBTU))	RT-CH-130a.1	941	1,828	4,075
	Total Purchased Energy (%) <sup>[1]</sup>				
	Renewable Energy (%)	–	0.04%	1.0%	1.1%
	Grid Electricity (%)	–	10.5%	9.5%	9.3%
	Steam (%)	–	19.4%	19.5%	19.1%
	Fuels for Combustion (%)	–	68.9%	69.0%	69.5%
	Mobile Source Emissions (%)	–	0.4%	0.2%	0.1%
	Other (%)	–	0.8%	0.8%	1.0%
	Renewable Energy Supply (megawatt hours (MWh))	–	7,053	162,152	174,443
	GHG Emissions Displaced by Renewable Energy Supply (metric tons (MT) CO <sub>2</sub> e)	–	1,021	84,085	94,603

[1] Metrics total over 100% due to rounding.

DISCLOSURE	METRIC	SASB	2021	2022	2023
Water Management	Total Water Withdrawn (thousand cubic meters (m <sup>3</sup> ))	RT-CH-140a.1	169,468 (12% of water withdrawn from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	165,621 (13% of water withdrawn from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	151,612 (14% of water withdrawn from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)
	Groundwater Renewable Withdrawn (%)	RT-CH-140a.1	8.7%	7.8%	4.0%
	Surface Water Withdrawn (%)	RT-CH-140a.1	76.4%	76.4%	77.0%
	Sourced From Third Party (%)	RT-CH-140a.1	14.9%	15.6%	18.8%
	Total Water Discharged (thousand cubic meters (m <sup>3</sup> ))	–	155,510	151,359	139,513
	Onsite Disposal System and Brackish Water Discharged (%)	–	0.7%	0.7%	0.7%
	Surface Water Discharged (%)	–	86.3%	85.8%	83.9%
	Discharged to Third Party (%)	–	13.0%	13.5%	15.4%
	Total Water Consumed (thousand cubic meters (m <sup>3</sup> )) ✓	RT-CH-140a.1	13,958 (17% of water consumed from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	14,262 (15% of water consumed from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)	12,099 (19% of water consumed from regions with high or extremely high baseline water stress as defined by the World Resources Institute Aqueduct Water Atlas)

✓ Denotes that ERM CVS performed limited assurance of our 2021, 2022, and 2023 environmental numbers, which serve as the basis for monitoring and reporting progress on our 2030 GHG, Energy, Water, and Waste targets.

DISCLOSURE	METRIC	SASB	2021	2022	2023
Water Management	Number of Incidents of Non-Compliance Associated With Water Quality Permits, Standards, and Regulations <sup>[1], [2]</sup>	RT-CH-140a.2	2	3	0
	Description of Water Management Risks and Discussion of Strategies and Practices to Mitigate Those Risks	RT-CH-140a.3	2021–2022 Sustainability Report, Treating Water as a Vital Resource	2022–2023 Sustainability Report, Strengthening Water Stewardship	2023–2024 Sustainability Report, <a href="#">Strengthening Water Stewardship</a>
Waste Management	Total Hazardous and Non-Hazardous Waste Generated (metric tons (MT)) ✓	–	153,427	148,288	134,276
	Hazardous Waste Generated (metric tons (MT)), (recycled %) <sup>[3]</sup> ✓	RT-CH-150a.1	56,094 (8% recycled)	52,541 (6% recycled)	49,045 (8% recycled)
	Non-Hazardous Waste Generated (metric tons (MT)), (recycled %) ✓	–	97,332 (29% recycled)	95,747 (30% recycled)	85,232 (33% recycled)
	Hazardous Waste Generated From Remediation Activities or Other Extraordinary Events (metric tons (MT))	–	618	898	145
	Non-Hazardous Waste Generated From Remediation Activities or Other Extraordinary Events (metric tons (MT))	–	11,086	11,181	3,954
	Total Weight of Non-Hazardous and Hazardous Waste Recycled (metric tons (MT)) <sup>[4]</sup>	–	33,052	32,527	31,737
Environmental Training	Manufacturing Workforce Across All Locations Who Received Training (Internally or Externally on Environmental Issues) (%)	–	~100%	~100%	~100%

[1] This disclosure excludes data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

[2] Number of incidents of non-compliance associated with water quality permits, standards, and regulations includes the number of formal enforcement actions received for observed and reported water non-compliance issues.

[3] Percentage recycled excludes waste managed through energy recovery.

[4] Recycling excludes energy recovery.

✓ Denotes that ERM CVS performed limited assurance of our 2021, 2022, and 2023 environmental numbers, which serve as the basis for monitoring and reporting progress on our 2030 GHG, Energy, Water, and Waste targets.

**REPORTING METHODOLOGY,  
BOUNDARY, AND DEFINITIONS**

**Greenhouse Gas Emissions**

- Gross global Scope 1 GHG emissions reported are those emissions calculated from wholly owned Celanese sources under Celanese operational control within Celanese manufacturing facilities and for administration and R&D facilities/offices with 100 or more Celanese employees and contractors combined during the calendar year. Manufacturing facilities include those facilities manufacturing products and do not include construction activities or those activities associated with major capital projects.
- Gross global market-based Scope 2 GHG emissions reported are from purchased utilities (e.g., electricity, steam, other utilities) for wholly owned Celanese sources under Celanese operational control within Celanese manufacturing facilities and for administration and R&D facilities/offices with 100 or more Celanese employees and contractors combined during the calendar year. Site-specific and published emission factors are used to quantify GHG emissions.

The global market-based Scope 2 GHG emissions value excludes Scope 2 GHG emissions from the use of temporary power to operate equipment, remediation activities at offsite locations, and other maintenance activities occurring offsite (e.g., pipeline activities).

- GHG emissions from steam and electricity sales and exports are emissions from the sales to third-party manufacturing units not owned and operated by Celanese, which include co-located site partners and electrical grid systems using GHG Protocol methodologies for combined heat and power systems.
- Net global Scope 1 and Scope 2 GHG emissions are the difference of the gross Scope 1 and gross market-based Scope 2 GHG emissions defined above less GHG emissions from the sale or export of steam and electricity.
- Other refrigerant GHG emissions capture non-Kyoto Protocol refrigerant emissions during the calendar year.
- The percentage covered under emissions-limiting regulations is associated with Scope 1 GHG emissions from wholly owned

Celanese sources under Celanese operational control within Celanese manufacturing facilities, as well as administration and R&D facilities/offices with 100 or more Celanese employees and contractors combined during the calendar year, located in Europe and part of the European Trading Scheme. Manufacturing facilities include those facilities manufacturing products and do not include construction activities or those activities associated with major capital projects.

**Air**

- Facilities report NO<sub>x</sub>, SO<sub>x</sub>, particulate matter (PM), hazardous air pollutant (HAP), and volatile organic compound (VOC) emissions consistent with the permit/license issued by a regulatory entity to operate. In other words, if air emissions are permitted/reported to a regulatory agency, those emissions shall be reported. Reporting is required for wholly owned Celanese sources under Celanese operational control within Celanese manufacturing facilities. Administration and R&D facilities/offices are excluded from reporting requirements.

- Total PM: The sum of solid and liquid particles suspended in air, many of which are hazardous, including both organic and inorganic particles, such as dust, pollen, soot, smoke, and liquid droplets.
- HAPs: Per the EPA, HAPs are pollutants known or suspected to cause cancer or other serious health effects (reproductive effects or birth defects), or adverse environmental effects.
- VOCs: Any compound of carbon (excluding CO, CO<sub>2</sub>, carbonic acid, metallic carbides or carbonates, ammonium carbonate, methane) participating in atmospheric photochemical reactions. VOC emissions include point and fugitive emissions and reported emissions from spills and releases.



Energy

- Total energy consumed is the aggregate of gross purchased energy, inclusive of direct fuel usage, purchased electricity, heating, cooling, steam, and self-generated energy, from wholly owned Celanese sources under Celanese operational control within Celanese manufacturing facilities and for administration and R&D facilities/offices with 100 or more Celanese employees and contractors combined during the calendar year. Manufacturing facilities include those facilities manufacturing products and do not include construction activities or those activities associated with major capital projects. This value may exclude energy used for construction activities, activities associated with major capital projects, temporary power to operate equipment, remediation activities at offsite locations, and other maintenance activities occurring offsite (e.g., pipeline activities).
- The amount of energy sold or exported is energy from the sale of steam, electricity, or other energy sources to third-party manufacturing units not owned and operated by Celanese, which include co-located site partners and electrical grid system during the calendar year.
- Net energy consumed is the gross energy consumed defined above less energy sold or exported from the sale or export of energy during the calendar year. Net energy consumed includes both renewable and non-renewable energy.
- Amount and percentage of grid electricity is the amount of purchased grid electricity consumed divided by total gross energy consumption for the calendar year.
- Amount and percentage of renewable energy is the amount of energy from sources that are replenished at a rate greater than or equal to their rate of depletion, such as geothermal, wind, solar, hydro, and biomass divided by total gross energy consumption for the calendar year. To source renewable energy, we utilize several procurement options:
  - Direct procurement (contracts with generators): We enter into long-term power purchase agreements with renewable energy developers to purchase electricity directly from specific renewable energy projects, providing for a stable and predictable supply of clean energy.
- Self-generation at facilities owned by the company: We invest in and install renewable energy systems, such as solar panels or wind turbines, at our facilities to generate and consume renewable energy directly onsite.
- Unbundled procurement of energy attribute certificates (EACs): We acquire EACs to match our energy consumption with renewable energy production, allowing us to support renewable power generation even if the physical electricity we use is not directly sourced from renewable resources.
- Contracts with electricity suppliers (green electricity tariffs): We contract to buy renewable energy directly from our utility providers. The generation may be issued with EACs, which we use to claim the use of renewable electricity. However, when the utility redeems, retires, or cancels them on our behalf, we have contracts in place with language to support our claims to use renewable electricity.

- Amount of Celanese-generated electricity from nonfuel-based sources (e.g., onsite solar cells, onsite wind turbines) at manufacturing facilities during the calendar year is reported in the aggregate. Manufacturing facilities include those facilities manufacturing products and do not include construction activities or those activities associated with major capital projects. Gross energy where Celanese converts to other energy sources (e.g., natural gas combustion to steam) is excluded.

Water

- Wholly owned Celanese sources under Celanese operational control within Celanese manufacturing facilities are required to report on the water metrics. Administration and R&D facilities/offices are excluded from reporting requirements.
- Total water withdrawn represents the sum of water drawn from surface water, groundwater, seawater, or purchased from a third party for any use.
- Total water discharged represents water and wastewater discharged by the manufacturing facility (excluding non-contact stormwater) to one or more of the following destinations: surface water discharge, onsite disposal system and brackish water discharge, or discharged to third parties.
- Groundwater renewable represents water which is being held in, and can be recovered from, an underground formation. Renewable groundwater sources can be replenished within 50 years and are usually located at shallow depths.
- Surface water represents water that is naturally occurring on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams, and has a low concentration of dissolved solids. These surface water sources include water of a quality generally acceptable for, or requiring minimal treatment to be acceptable for, domestic, municipal, or agricultural uses.
- Third party refers to water provided by or discharged to municipal (government) water supplies or public or private utility companies.
- Onsite disposal system represents “deep well injection” or an onsite septic system and is considered a discharge to groundwater.
- Brackish water represents surface water in which the concentration of salts is high and far exceeds normally acceptable standards for municipal, domestic, or irrigation use.
- Total water consumed represents water that is not returned (loss) to the environment as a result of evaporation or water remaining in a finished product. This is calculated using water balance: Water consumption = Total water withdrawal – Total water discharge.
- Regions with high or extremely high baseline water stress were determined by the World Resources Institute Aqueduct Water Risk Atlas tool. This tool considers the ratio of total regional water withdrawals to available renewable surface and groundwater supplies.

Waste

- Waste: Any material that is discarded, intended to be discarded, or is required to be discarded.
- Hazardous and non-hazardous waste generated is predicated on how the local jurisdiction defines hazardous and non-hazardous waste and includes data from wholly owned Celanese sources under Celanese operational control within Celanese manufacturing facilities. Administration and R&D facilities/offices are excluded from reporting requirements. Hazardous and non-hazardous waste generated does not include waste generated from remediation activities or other extraordinary events.
- Total waste disposed represents the total amount of hazardous and non-hazardous waste generated less hazardous and non-hazardous waste that is recycled or treated onsite or offsite.
- Recycled waste (excluding energy recovery): Per SASB, waste that is reused, reclaimed, and/or remanufactured. Materials incinerated, including for energy recovery, shall not be considered within the scope of recycled waste.

- Remediation and other extraordinary events: The quantity of waste released directly into the environment, or sent offsite for recycling, energy recovery, treatment, or disposal due to any of the following events:
  - Remedial actions;
  - Catastrophic events such as earthquakes, fires, or floods; or
  - Other one-time events not associated with normal or routine production processes.

CLIMATE POLICY

Climate change continues to be one of the most challenging and significant issues facing the world today. We recognize the nature of our operations is energy and fossil fuel-intensive, and we are investing in solutions intended to help reduce our climate impacts. We support multilateral approaches, such as the Paris Agreement, and oversee projects meant to increase energy efficiency, improve reliability, and recover and reuse waste heat. We also support our purchase of renewable energy and more sustainable raw materials where feasible. Please see our [Climate Policy](#) to learn more.

STEWARDSHIP POLICY

At Celanese, we strive to do no harm to people, the environment, and the communities in which we operate.

While our stewardship management systems and performance standards create the basis for our actions, Celanese employees and contractors work to adhere to five guiding principles: Taking Leadership Actions, Operating in Compliance, Developing Effective Management Systems and Procedures, Operating Safely and Reliably, and Managing Risk. These principles form the foundation of our Stewardship Policy, helping to enable safe and environmentally responsible operations across our processes. Our policy also extends to the effective management of our overall environmental risks, including those applicable to our energy consumption, waste management, air emissions, and water usage. As a result, more than 75% of our operations have been ISO 14001 certified, and five Celanese manufacturing and administration facilities, excluding joint ventures, continue to implement certified ISO 50001 energy management systems. We also maintain a database that makes our 160+ certifications accessible by location, type, or name. Please see our [Stewardship Policy](#) to learn more.

CORPORATE ENVIRONMENTAL REPORTING STANDARD

In 2023, we adopted a new process of collecting and managing data for transparent reporting throughout the integration of M&M data. Alongside a professional advisor, we developed a corporate standard that defines the metrics, boundaries, definitions, and methodologies for facility- and corporate-level sustainability data collection and reporting. In order to encourage consistency year-over-year, the standard establishes procedures for data collection, calculation, and facility roles and responsibilities. In addition, we created an annual certification process to help drive accountability of facility-level data through a governance structure, documented validation criteria, and sign-off by the facility process owner, who is typically the facility director.

These updates are designed to enable all facilities to function under one standard and to expedite the historical data collection and approval process while seeking external limited assurance. Additionally, we formed a dedicated corporate-level sustainability team that includes leaders within the business, procurement, and manufacturing functions to drive improvement across the facilities. The purpose

of this team is to facilitate more effective communication throughout the business and help provide clear accountability and consistency for managing our environmental and sustainability data collection. Our corporate standard serves as our basis for reporting, IA, and external limited assurance activities while outlining expectations to drive a consistent and unified data strategy throughout our integration activities and beyond.

REINFORCING OUR ENERGY REDUCTION PARTNERSHIPS

With a combination of strong energy management systems (EnMS) and energy reduction projects, we believe that a key pillar to sustainability and carbon reduction is energy efficiency. In collaboration with the U.S. Department of Energy (DOE) Better Plants Program, we have adjusted our objective to reflect a further 10% energy intensity reduction goal for U.S. facilities, aligned with our 2030 enterprise-wide goal of a 10% reduction in net energy consumption intensity by 2030.

As a nine-time ENERGY STAR Partner of the Year recipient, we strive to lead by example and enhance our energy efficiency efforts. As of 2024, 29 of our Celanese manufacturing facilities worldwide participate in

the ENERGY STAR Challenge for Industry, a global call-to-action for industrial facilities to reduce their energy intensity by 10% within five years. Since 2018, five Celanese facilities have already received recognition for meeting the challenge: Narrows, Virginia; Lanaken, Belgium; Bay City, Texas; Bishop, Texas; and Frankfurt, Germany. With all legacy Celanese facilities in Germany being ISO 50001 certified for energy management, Celanese has also initiated work to implement the DOE 50001 Ready EnMS based on ISO 50001, with the aim to become DOE 50001 Ready Program recognized at our Narrows, Virginia, and Cangrejera, Mexico, facilities.

GHG INVENTORY METHODOLOGY

Scope 1

We calculate our Scope 1 GHG emissions using the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* as a guide. The organizational boundaries for this report align with the operational control approach outlined in the Greenhouse Gas Protocol for Celanese manufacturing facilities. Manufacturing facilities include those facilities manufacturing products and do not include construction activities or those activities associated with major capital projects.

Following the *Greenhouse Gas Protocol* for Scope 1 Guidance for Direct Emissions, we first conducted an inventory of wholly owned Celanese emission sources under Celanese operational control within Celanese manufacturing facilities and for administration and R&D facilities/offices with 100 or more Celanese employees and contractors combined during the calendar year. Example sources of Scope 1 GHG emissions are Celanese onsite combustion and energy sources (e.g., cogeneration units, boilers, furnaces), mobile sources, process emissions (e.g., Kyoto Protocol refrigerants, fugitive

emissions, leaks, process emissions), landfills, onsite vent gas abatement sources, waste incinerations, and wastewater treatment plants.

For each Scope 1 GHG emissions source at the applicable facilities, we estimated reported gross Scope 1 GHG emissions using a combination of actual or estimated activity rates based on best engineering judgments combined with emissions factors. These emissions factors are based on sampling, site-level factors, or published data sets, such as the European Environment Agency, U.S. EPA, default higher heating values for purchased fuels, and global warming potential values from the Intergovernmental Panel on Climate Change Fifth Assessment Report.

Scope 2

For gross market-based Scope 2 indirect GHG emissions, we quantified the amount of purchased utilities (e.g., electricity, steam, other utilities) for wholly owned Celanese emission sources under Celanese operational control within Celanese manufacturing facilities and for administration and R&D facilities/offices with 100 or more Celanese employees and contractors combined during the calendar year.

Site-specific and published emission factors are used to quantify GHG emissions. The global market-based Scope 2 GHG emissions value excludes Scope 2 GHG emissions from the use of temporary power to operate equipment, remediation activities at offsite activities, and other maintenance activities occurring offsite (e.g., pipeline activities).

Scope 3

We have continued to develop a framework and roadmap to identify, quantify, and collect Scope 3 GHG emissions, and we are considering emissions sources and commercially available abatement technologies as we assess and develop a reduction strategy. In 2023, we quantified Scope 3 GHG emissions for seven categories relevant to Celanese operations, and further, we advanced our work in 2024 by expanding our Scope 3 calculation capabilities and evaluating additional downstream and upstream emission categories. Details of Scope 3 definitions (e.g., exclusions), methodology, roles and responsibilities, data verification and quality control, emissions factor sources, and reporting thresholds are documented in the Scope 3 Inventory Management Plan.

ADJUSTMENTS

Celanese also manufactures steam and electricity for onsite use, co-located site partners, and electrical grid systems not owned or operated by Celanese. These Scope 1 GHG emissions were calculated for the volume of steam and electricity sold to third parties using the calculation methodologies specified in the Greenhouse Gas Protocol Allocation of GHG Emissions from a combined heat and power plant, where steam and/or electricity is sold. Net Scope 1 and Scope 2 GHG emissions were then estimated by aggregating gross Scope 1 and gross market-based Scope 2 GHG emissions less emissions attributable to utilities sold to external parties.

WATER MANAGEMENT POLICY AND PROGRAM

Our global Water Management Program focuses on the principles outlined in our [Water Management Policy](#), including reducing water consumption through efficient practices, such as the reuse and recycling of water. Our Water Stewardship Working Group guides the water risk assessment process, provides water management guidance, and supports the integration of water risk into the enterprise risk management process.

WASTE MANAGEMENT PROGRAM

Our global Waste Management Program identifies opportunities to reduce waste, starting with high-volume/high-cost waste streams. Our EHS teams follow our Pollution Prevention Hierarchy to examine whether waste would be best managed by reuse, energy recovery, treatment, or disposal techniques. When practical, Celanese employs reuse, recovery, or treatment methods to reduce the company’s environmental footprint and move the output of production along a life cycle of usefulness. If Celanese cannot reuse a recyclable product, we seek to engage our partners in identifying other sustainable methods of use.

OPERATION CLEAN SWEEP PROGRESS

Celanese continues to maintain its Operation Clean Sweep (OCS) pledge to help prevent plastic pellet loss into the environment. In response to the Plastics Europe rollout of an international “Operation Clean Sweep Certification Program,” Celanese developed a strategy to complete audits of applicable facilities and obtain the External Audit Certification by the end of 2024. In March 2024, our Landgraaf, Netherlands, facility became the first

Celanese facility to obtain the External Audit Certification. Additionally, in response to the Plastics Industry Association and the ACC’s launch of the “OCS Blue Verification Program” on September 27, 2023, Celanese aims to achieve OCS Blue Verification for required facilities by 2025. Celanese is currently in the process of integrating M&M manufacturing facilities and working to develop a refreshed, harmonized management system for preventing plastics loss into the environment.

We have also implemented multiple initiatives and shared best practices across our facilities. Our Pensacola, Florida, facility developed a pilot initiative with notable success, using a systematic and disciplined approach to identifying waste sources to achieve a 40% reduction in process waste in 2022 compared to 2017. In addition, our Edmonton, Canada, facility has implemented onboarding, annual refresher OCS training, and quarterly OCS audits. At Edmonton, a new high-level alarm was installed on major process vessels to prevent overfilling, with additional alarms planned in 2024. The facility has also updated procedures to include ‘OCS’ wording and replaced or upgraded housekeeping equipment.

# Investing in Our People and Communities<sup>[1]</sup>

Human Capital – Workforce Health and Safety – Process Safety and Emergency Preparedness – Community Relations

DISCLOSURE	METRIC	SASB	2021	2022	2023
Human Capital Metrics	Board Members Who Are Female (%)	–	55%	50%	40%
	Board Members Who Are Racially or Ethnically Diverse (%)	–	10%	10%	30%
	Senior Leadership Who Are Female (%)	–	38%	44%	33%
	Senior Leadership Who Are Racially or Ethnically Diverse (%)	–	Not disclosed in 2021	13%	11%
	U.S. Management Who Are Racially or Ethnically Diverse (%)	–	34%	34%	31%
	Average Employee Age (years)	–	43	43	44
	Overall Voluntary Attrition Rate (%)	–	8%	9.2%	8%
	Females in the Global Workforce (%)	–	24%	25%	26%
	Racially or Ethnically Diverse People in the U.S. Workforce (%)	–	31%	33%	30%
	Global Employees Represented by Unions, Work Councils, or Both (%)	–	46%	47%	48%

[1] In this section, we have excluded data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.



DISCLOSURE	METRIC	SASB	2021	2022	2023
Labor and Human Rights	Operational Sites Covered by an Employee Health and Safety Risk Assessment (%)	–	~100%	~100%	~100%
	Total Workforce Across All Locations (i.e., Workforce) Who Are Covered by Formal Collective Agreements Concerning Working Conditions (%)	–	46%	47%	~47%
	Workforce Who Are Covered by Formally Elected Employee Representatives (%)	–	46%	47%	~47%
	Workforce Who Received Regular Performance and Career Development Reviews (%)	–	Not disclosed in 2021	97%	75%
	Workforce Who Received Training on Preventing Discrimination and Human Rights Violations (%)	–	~95%	~100%	~100%
Safety Metrics	Lost Time Incident Rate (LTIR)	–	0.05	0.03	0.03
	Days Away From Work Incident Rate (DAWIR) for Direct Employees	–	0.06	0.07	0.04
	Days Away From Work Incident Rate (DAWIR) for Contract Employees	–	0.03	0.00	0.00
	Total Recordable Incident Rate (TRIR) for Direct Employees	RT-CH-320a.1	0.18	0.28	0.12
	Total Recordable Incident Rate (TRIR) for Contract Employees	RT-CH-320a.1	0.15	0.13	0.11
	Fatality Rate for Direct Employees	RT-CH-320a.1	0.00	0.00	0.00
	Fatality Rate for Contract Employees	RT-CH-320a.1	0.00	0.00	0.00
	Description of Efforts to Assess, Monitor, and Reduce Exposure of Employees and Contract Workers to Long-Term (Chronic) Health Risks	RT-CH-320a.2	2021–2022 Sustainability Report, Investing in Our People and Communities	2022–2023 Sustainability Report, Investing in Our People and Communities	2023–2024 Sustainability Report, <a href="#">Protecting the Health and Safety of Our People</a> and <a href="#">Enabling Stewardship Through Process Safety</a>

DISCLOSURE	METRIC	SASB	2021	2022	2023
Operational Safety, Emergency Preparedness, and Response	Process Safety Incidents Count (PSIC)	RT-CH-540a.1	16	11	10
	Tier 1 and 2 Process Safety Total Incident Rate (PSTIR) (per 200,000 hours)	RT-CH-540a.1	0.137	0.105	0.075
	Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	0.009	0.086	0.052
	Number of Transport Incidents	RT-CH-540a.2	11	5	10
	All Operational Sites Covered by an Employee Health and Safety Risk Assessment (%)	–	Not disclosed in 2021	~100%	~100%
	Total Workforce Across All Locations Represented in Formal Joint Management-Worker Health and Safety Committees (%)	–	Not disclosed in 2021	~100%	~100%
Community Investment	Volunteer Hours	–	~120,000	~123,000	~115,400
	Contributed to Community Organizations (\$)	–	~\$1.6 million	~\$2.2 million	~\$1.5 million
	Discussion of Engagement Processes to Manage Risks and Opportunities Associated With Community Interests	RT-CH-210a.1	2021–2022 Sustainability Report, Investing in Our People and Communities	2022–2023 Sustainability Report, Engaging Our Communities	2023–2024 Sustainability Report, <a href="#">Collaborating With Our Communities</a>



CALIFORNIA  
TRANSPARENCY ACT

Our policies expect that all employees and partners comply with our prohibition of child labor, forced labor, and all other forms of abuse.

DONATIONS AND  
VOLUNTEERING

At Celanese, we contribute to our community through the Celanese Foundation, which is an employee-led nonprofit (501(c)(3)), and our formalized employee volunteer program. Every full-time Celanese employee receives 16 hours of volunteer time per year and earns additional donation incentives through our Dollars for Hours program, which donates an additional \$12.50 per volunteer hour (up to \$500 each year) to approved nonprofits. Employees can also amplify their giving through a 1:1 match program for up to an additional \$3,000 each year. These incentives allow our employees to engage with their community through their work teams and partnerships while also amplifying their personal giving and the causes that they are most passionate about.

ENVIRONMENTAL, HEALTH,  
OCCUPATIONAL SAFETY,  
AND PROCESS SAFETY

SASB: RT-CH-320a.2

Our corporate vision and guiding principles serve as the foundation of our stewardship program, steering our actions and decisions and helping us to create a safe, healthy, and environmentally responsible workplace for all. Our management, employees, and contractors work to adhere to the following guiding principles:

- Taking Leadership Actions;
- Operating in Compliance;
- Developing Effective Management Systems and Procedures;
- Operating Safely and Reliably; and
- Managing Risk.

DISTRIBUTION AND  
TRANSPORTATION  
INCIDENT RESPONSE

We continue to improve our distribution and transportation incident response processes, enhancing our ability to respond to transportation events. Celanese partners with external emergency response service providers to provide for prompt responses to emergencies at company facilities.

STEWARDSHIP  
COMMITTEE CHARTER

SASB: RT-CH-320a.2

Our Stewardship Committee oversees our practices and maintains oversight responsibility for EHS topics. See additional details about the membership and authority of the Committee in the [charter](#), which outlines the purpose and expectations.

SAFETY AT CELANESE

SASB: RT-CH-320a.2

Performing effective incident investigations and learning from near-miss events continues to allow Celanese to identify causes and improve our stewardship programs and management systems, with a goal of reducing the frequency of repetition of similar incidents across the organization.

Within Celanese, our values guide our work and form the foundation for all we do. Our values start with People and Safety, which are centered around our dedication and commitment to each other and to creating a safe and healthy workplace. Employee participation and engagement in our stewardship programs are essential components of our recipe for achieving performance excellence. Across Celanese, 100% of our manufacturing facilities include employee-based stewardship committees where employees and often contractors work together to support each other and help drive stewardship improvements. We also

see active employee participation in various risk assessments of process and work activities at 100% of our manufacturing facilities and laboratory locations. Assessing and managing risks through the knowledge and experiences of employee-based teams is another component of our goal to create a safe and healthy workplace.

For Employees: Our employee Total Recordable Incident Rate of 0.12 in 2023 represents a decrease of over 50% from the 2022 rate. Our Triple Crown Award recognizes our facilities that finished the year with zero recordable injuries and no significant process safety or environmental incidents. In 2023, 30 of our manufacturing facilities received the Triple Crown Award. We also established a safety performance award to recognize our non-manufacturing facilities that completed the year with zero recordable injuries. In 2023, 39 of our non-manufacturing facilities achieved this level of recognition.

In 2023, we continued to demonstrate an improvement trend with a Days Away from Work Incident Rate (DAWIR) of 0.04. This reflected a 50% reduction in days away from work incidents as compared to 2020 and a 43% reduction in these incidents from the previous year. **We also achieved a DAWIR of 0 for contractor injuries in 2023.** This reflected a continuation of the achievements made in 2021 and 2022. We attribute our performance in this area to the implementation of a robust contractor safety management program.

OPERATIONAL DISCIPLINE

Our diverse manufacturing team developed a new operational discipline intended to drive consistency in operations to help achieve fewer incidents and enhance manufacturing results. The process focuses on knowing what to do and doing it each time through competency and commitment.

**EMPLOYEE  
WELLNESS PROGRAM**

To further support our diverse workforce, Celanese provides relevant health, welfare, and retirement benefits, as well as vacation and leave, for our eligible employees and their families across the world aligned with local market practice. In the U.S., approximately 90% of eligible employees are enrolled in health care benefits, and we provide basic life coverage to all eligible employees. Celanese also continually pursues opportunities to invest in the well-being of our employees and offers benefits that promote physical, mental, emotional, and financial health.

Examples of some of our cornerstone benefit offerings:

- 24/7 access to free mental health care through a confidential employee assistance program that connects employees with qualified clinicians to help them work through their mental health and life challenges.
- Paid time off for every eligible full-time employee, plus 16 paid hours of time off for volunteering per year.
- A hybrid work approach through WorkABILITY, which designates onsite collaboration days and optional work-from-home days for eligible employees.

- Generous parental leave for moms and dads and other paid time off for individual and family needs.
- Private, onsite nursing rooms at most facilities, free access to a service that supports employees in shipping breast milk when traveling for business, and additional support with childcare needs (U.S. only).
- Backup Care referral services for dependent child/elder-care support up to 10 days per year when an employee needs to work (U.S. only).
- Mindfulness coaching programs that help employees build mental resilience and manage stress.
- Our People Care Program, which assists employees affected by a disaster by helping to address immediate needs, confirm safety, and connect people to resources necessary to recover.

In addition, we offer development programs to employees to complement numerous other learning opportunities. Our global Talent Portal houses tools and resources that support each employee on their own career path and aid leaders in engaging daily with their teams through effective feedback, coaching, and development.

**ANTI-DISCRIMINATION  
STATEMENT**

Our Anti-Discrimination Statement outlines our guiding principles for fostering a work environment that advances inclusivity and equity, which remain a business priority for Celanese. For more information, please see our [website](#).

**PAY EQUITY**

Celanese affirms its goal of pay equity, regardless of gender or race/ethnicity, which includes the regular analysis of our pay practices by third parties to confirm our goal of making equitable decisions.

**DUTCH DIVERSITY LEGISLATION**

Celanese is proactively working to comply with the Dutch diversity legislation to set appropriate gender balance targets and outline an action plan to meet those goals related to Dutch entities.



# Operating With Integrity<sup>[1]</sup>

## Corporate Governance and Risk Management – Supplier Risk Management – Cybersecurity

DISCLOSURE	METRIC	SASB	2021	2022	2023
Management of the Legal and Regulatory Environment	Discussion of Corporate Positions Related to Government Regulations or Policy Proposals that Address Environmental and Social Factors Affecting the Industry	RT-CH-530a.1	2021–2022 Sustainability Report, Operating With Integrity  Political Engagement Policy  2022 CDP Climate Change Response  2022 CDP Water Security Response	2022–2023 Sustainability Report, Operating With Integrity  Political Engagement Policy  2023 CDP Climate Change Response  2023 CDP Water Security Response	2023–2024 Sustainability Report, <a href="#">Operating With Integrity</a>  <a href="#">Political Engagement Policy</a>  <a href="#">2024 CDP Response</a> <sup>[2]</sup>
Supplier Diversity Economic Impact <sup>[3]</sup>	Production Impact/Total Economic Activity (\$)	–	~\$195 million	~\$10.4 million	~\$79.5 million
	Number of Jobs Supported	–	~1,380	~423	~647
	Wages Earned Through Our Supplier Diversity Program (\$)	–	~\$250 million	~\$13.6 million	~\$113.7 million
	Net Increase to the U.S. Gross Domestic Product by Our Supplier Diversity Program (\$)	–	~\$110 million	~\$6 million	~\$37.4 million
	Spend With Diverse U.S. Suppliers (\$)	–	Not disclosed in 2021	Not disclosed in 2022	~\$45 million <sup>[4]</sup>
	Diverse U.S. Suppliers Engaged	–	Not disclosed in 2021	Not disclosed in 2022	~78
Supplier Diversity Training	U.S.-Based Strategic Sourcing Employees Trained on Supplier Diversity	–	Not disclosed in 2021	Not disclosed in 2022	~100%

[1] In this section, we have excluded data from the M&M acquisition for 2021 and 2022. Starting in 2023, we have included applicable data associated with the legacy M&M business.

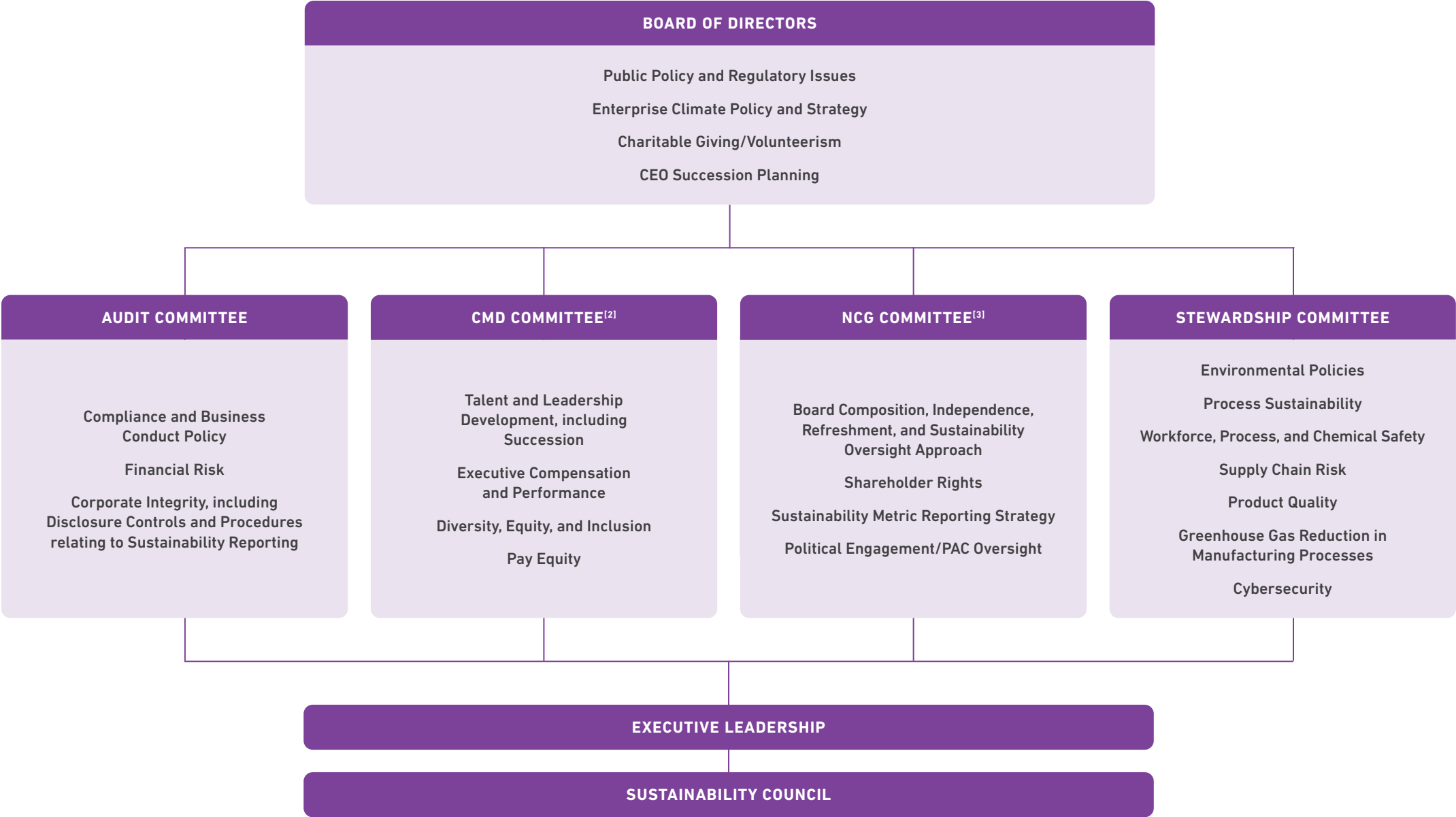
[2] In 2024, the CDP questionnaire integrated the responses for Climate, Water, and Forests.

[3] Please see Supplier Diversity for an explanation of our revised reporting methodology. For the purposes of calculating Economic Impact: 2021 data includes small, non-certified, and certified spend; 2022 data excludes small and non-certified spend; and 2023 data includes direct and indirect certified spend only.

[4] Includes direct and indirect certified spend only.

OUR BOARD AND COMMITTEE  
MEMBERSHIP CHART

Our Board consists of 10 individuals<sup>[1]</sup> with decades of experience as directors or executives in the chemical manufacturing industry. In addition to their expertise in chemical manufacturing, they bring a depth of expertise in health care, technology, and risk management.










[1] As of June 30, 2024.  
[2] Compensation and Management Development Committee.  
[3] Nominating and Corporate Governance Committee.

CELANESE CORPORATION BOARD OF DIRECTORS<sup>[1]</sup>

KEY COMPETENCIES

QUALIFICATIONS, ATTRIBUTES,  
SKILLS, AND EXPERIENCE

CHARACTERISTICS

		Edward G. Galante	Timothy Go	Kathryn M. Hill	David F. Hoffmeister	Jay V. Ihlenfeld	Deborah J. Kissire	Michael Koenig	Ganesh Moorthy	Kim K.W. Rucker <sup>[2]</sup>	Lori J. Ryerkerk
 <b>Relevant senior leadership/ C-Suite experience</b>	Senior leadership experience allows directors to more effectively oversee strategic aspects of our global business	●	●	●	●		●	●	●	●	●
 <b>Global business experience</b>	Global perspectives on our Board help guide our business, with products manufactured in the Americas, Europe, and Asia and operations in over 20 countries around the world	●	●	●	●	●	●	●	●	●	●
 <b>Extensive knowledge of the Company's business and/or the chemical and materials industry</b>	A deep understanding of the Company's business and/or the chemical and materials industry allows a director to better understand the complex operational, commercial, and market issues we face	●	●		●	●		●			●
 <b>Experience in innovation-focused businesses</b>	Focus on innovation allows directors to better direct our efforts to expand our business through new products and applications	●	●	●	●	●	●	●	●	●	●
 <b>Experience in customer-driven businesses</b>	Experience in businesses involving a high level of customer interaction allows directors to more deeply understand the Company's market-facing strategies			●		●	●	●	●	●	
 <b>Environmental/ sustainability experience</b>	Experience with complex environmental regulation and sustainability-focused strategy enables directors to better oversee these areas of opportunity and risk	●	●			●		●	●	●	●
 <b>Government/regulatory/ geopolitical exposure</b>	Experience navigating complex governmental, regulatory, and geopolitical issues gives directors insight into the regulatory obligations and geopolitical challenges that the company may encounter in various jurisdictions	●			●	●	●	●	●	●	●
 <b>Mergers and acquisitions (M&amp;A) and financial transactions experience</b>	A high level of familiarity with M&A, financial matters, capital structures, and complex financial transactions allows directors to bring expertise to our capital allocation, M&A, and deleveraging strategies in global financial markets	●	●		●		●		●	●	●
 <b>Operational experience</b>	Experience managing the manufacture of many types and kinds of products with high-level specifications and in large quantities around the world allows directors to bring valuable perspectives to our business	●	●	●		●		●	●		●
 <b>Strategy development experience</b>	Experience with strategy development allows the Board to better evaluate management's plans and guide the Company	●	●	●	●	●	●	●	●	●	●
 <b>Risk oversight/ management experience</b>	Risk oversight expertise allows directors to better assess risk and refine and oversee the Company's policies and processes to manage risk	●	●	●	●		●	●	●	●	●

[1] As of July 31, 2024.

[2] Lead Independent Director.



CORPORATE  
GOVERNANCE POLICIES

At Celanese, we are committed to maintaining effective corporate governance systems and have several policies in place that promote the long-term interests of our stakeholders, accountability, and public trust in the company. For more information, please visit our [Investor Relations](#) site.

- [Second Amended and Restated Certificate of Incorporation](#)
- [Certificate of Amendment: Board Declassification](#)
- [Certificate of Amendment: Common Stock](#)
- [Certificate of Amendment: Removal of Directors](#)
- [Certificate of Amendment: Exculpation](#)
- [Seventh Amended and Restated Bylaws](#)
- [Audit Committee Charter](#)
- [Compensation and Management Development Committee Charter](#)
- [Nominating and Corporate Governance Committee Charter](#)
- [Stewardship Committee Charter](#)
- [Corporate Governance Guidelines](#)

- [Lead Independent Director Policy](#)
- [Director Independence Standards](#)
- [Financial Code of Ethics](#)

SUSTAINABILITY  
COUNCIL MEMBERS AND  
RESPONSIBILITIES

Our Sustainability Council consists of a cross-functional team of senior leaders at Celanese. Chaired solely by our Senior Vice President and General Counsel, the Sustainability Council typically meets quarterly to develop our strategy and make recommendations to executive leadership on key developments and next steps. The Council makes recommendations on standards and reporting, including KPIs and objectives for our Priority Topics. The Council continues to recommend new or updated targets and reporting as regulations, technology, and stakeholder interest continue to evolve.

STAKEHOLDER ENGAGEMENT

We regularly engage in dialogue with our customers, employees, shareholders, suppliers, and communities across Priority Topics to align our sustainability approach to stakeholder key interests. For example, our shareholder outreach program provides a forum for feedback on our approach to sustainability

Priority Topics by communicating directly with management and Board members. Shareholder feedback has informed our climate policy and disclosures, approach to governance, and other developments. We plan to further engage our customers, employees, shareholders, suppliers, and communities strategically across our Priority Topics.

CYBERSECURITY AND  
INFORMATION PROTECTIONS

In 2022, we published our new Cyber and Information Security Statement, which outlines methods of protecting against the risks of cyber threats through training and education, third-party assessment, and other key controls and oversight. Maintaining security of information and mitigating against the risk of cyber threats are key to protecting our proprietary information, safeguarding information about our employees, customers, and suppliers, and preserving the trust of parties with whom we do business.

- [Data Privacy](#)
- [Information Management](#)
- [Privacy Policy](#)
- [Cybersecurity and Information Security Statement](#)

LEGAL AND  
REGULATORY COMPLIANCE

SASB: RT-CH-530a.1

We are committed to contributing to the betterment of the communities in which we operate and strive to get ahead of emerging regulations and guidance. Celanese has well-established policies like our Business Conduct and Equal Employment Opportunity Policies that, among other things, expressly prohibit discrimination, harassment, and retaliation. Celanese also makes multiple reporting channels available globally for employees to report concerns, including potential violations of our policies or the law.

In addition to these well-established policies, Celanese strives to operate in a safe and responsible manner across the globe and to align with evolving international guidance on topics such as forced labor, human rights, and environmental sustainability.

SUPPLIER DIVERSITY

Our Supplier Diversity Program supports certified diverse businesses, including underrepresented groups such as minorities, women, veterans, disabled, and LGBTQ+. Celanese tracks economic impact data using

the Regional Input-Output Modeling System, which includes positive economic impact.

In 2022, we revised our methodology for calculating economic impact results; our economic impact data now excludes small and non-certified businesses, and only includes data from business activity with certified diverse companies. In 2023, our Supplier Diversity Program supported approximately \$113 million in wages paid both directly and indirectly to individuals employed by a certified diverse business. Our business activity with certified diverse companies supported the creation or retention of more than 800 jobs. The economic impact assessment we have undertaken highlights how spending with certified diverse businesses sets off a series of additional benefits to subcontractors, which in turn generates a net positive impact on the economy.

As a member of the largest national supplier development councils, which include the National Minority Supplier Development Council, Women’s Business Enterprise National Council, National LGBT Chamber of Commerce, DisabilityIN, and National Veterans Business Development Council, we are helping to advance the agenda of providing

equitable access to procurement opportunities for all categories of certified diverse businesses. Similarly, our partnerships with regional and national business councils support our objective to provide education about our procurement process and information about business opportunities to companies that are diverse. In 2024, we began working to expand our Supplier Diversity Program to all regions where Celanese operates. To help achieve this goal, we intend to partner with recognized agencies supporting the advances of diverse businesses.

SUSTAINABLE  
PROCUREMENT POLICY

In 2022, Celanese published a [Sustainable Procurement Policy](#) for our suppliers to complement our [Third-Party Code of Conduct](#). The policy outlines our expectations for suppliers to adhere to applicable local legislation and regulations regarding human rights and the environment in the supply chain. We expect third-party suppliers to develop and implement transition plans to reduce their impact on the environment.



**SUPPLIER ASSESSMENT**

Celanese has a large variety of suppliers across a highly complex and diverse global supply chain.

We are continuing to enhance our supplier risk assessment process to support our strategic sourcing process. By 2025, we aim to assess key suppliers who represent more than 90% of our 2022 global procurement raw material spend on environmental and social sustainability-related criteria. We actively engage with key raw material suppliers to identify areas of continuous improvement.

**SUPPLIER PARTNERSHIP GUIDE**

Our “[How to do Business with Celanese](#)” Supplier Partnership Guide outlines potential opportunities in our Supplier Diversity Program, supplier requirements, terms and conditions, and areas of partnership.

**CONFLICT MINERALS  
POLICY AND DISCLOSURES**

Celanese works to comply with applicable laws and regulations regarding the use of conflict minerals sourced from covered countries. Our Responsible Sourcing of Minerals Statement outlines our approach to sourcing responsibly. We have a robust process in place designed to

identify the risks, and we report due diligence actions taken to manage those risks with our suppliers in our annual [Conflict Minerals Disclosure and Report](#) filed with the U.S. Securities and Exchange Commission.

**MODERN SLAVERY STATEMENT**

As a signatory to the UN Global Compact, we are committed to conducting business in an ethical and responsible manner, including in accordance with the Ten Principles of the UN Global Compact. We continuously strive to embed respect for human rights as an integral element of our corporate culture. This statement is in accordance with section 54 of the United Kingdom Modern Slavery Act 2015 and the California Transparency in Supply Chains Act of 2010 and outlines our efforts to prevent slavery and human trafficking from taking place within our business or supply chains. As part of our trade compliance processes, we check whether persons, companies, or organizations appear on sanctions lists and whether there are business processes with business partners from or in countries under embargo.

For additional information, please see our [Modern Slavery Statement](#).

**GERMAN SUPPLY CHAIN ACT**

Starting in 2024, the German Supply Chain Due Diligence Act (GSCA) became applicable to German entities of Celanese. The GSCA requires covered companies to abide by certain human rights and environmental due diligence obligations in the supply chain and to take appropriate preventive and remedial measures based on their risk analysis. Celanese has adapted and now uses a digital supplier risk assessment platform for screening our suppliers on their environmental and social sustainability impacts.

In our Sustainable Procurement Policy, together with our Third-Party Code of Conduct, we express our expectations on critical areas of corporate responsibility, environmental performance, human rights practices, and conflict minerals policies. We understand that the risk of human rights violations in supply chains is not static, and we will continue our efforts to mitigate that risk. Ultimately, we expect our third-party suppliers to comply with all applicable laws, regulations, legal requirements, and our Third-Party Code of Conduct, which sets forth the basic requirements a vendor must meet to build and maintain a business relationship with Celanese.

**SUSTAINABLE SOURCING  
OF WOOD PULP**

Celanese works to integrate ethical and environmental factors into our supplier selection process. We have a Sustainable Sourcing Policy that limits the sourcing of wood pulp used in our cellulosic products to suppliers that are certified by accredited partners, such as the Forest Stewardship Council or the Programme for the Endorsement of Forest Certification.

When sourcing wood pulp, our policy requires that we consider only those suppliers that:

- Focus on reduced resource consumption to provide products in a socially responsible way;
- Promote sustainable forestry and protect biodiversity through improvement of waste management processes and reduction of environmental impact;
- Responsibly source their wood and pulp from accredited partners or suppliers that themselves avoid high conservation value forests or illegal harvesting;
- Increase transparency and collaboration by providing assurances, certifications, and knowledge of forestry stewardship;

- Provide training and leadership to their employees and to third parties for better engagement and alignment with sustainable operations;
- Value continued learning by reflecting on current gaps and improving their own process; and
- Utilize health and safety to protect their forest workers.

**THIRD-PARTY  
CODE OF CONDUCT**

Celanese strives to share its ethical and legal expectations with all stakeholders. We design and share our [Third-Party Code of Conduct](#) to disclose our expectations on ethical business practices, labor and human rights, sustainability, and information stewardship.

BUSINESS CONDUCT  
AND ETHICS POLICIES

The Celanese Business Conduct Policy sets out expectations on topics such as a respectful workplace, non-discrimination, anti-corruption, conflicts of interest, competition law, insider trading, human rights, modern slavery, sanctions, and political donations. Our Compliance Department, led by the Chief Compliance Officer, takes steps to explain the Business Conduct Policy through annual training and other internal communications. In addition to the Business Conduct Policy, our Chief Executive Officer, Chief Financial Officer, and Chief Accounting Officer/Controller are also subject to a Financial Code of Ethics.

Our Third-Party Code of Conduct outlines the ethical, safety, environmental, and social expectations for those with whom we do business. We periodically update our policies and develop new policies to address emerging topics or risks as they arise. At Celanese, we strive to conduct our business with integrity and hold ourselves accountable to the highest ethical standards. The following topics are included in our

Anti-Corruption, Business Code of Conduct, and Competition Law Policies, which serve as the foundation for how we strive to conduct business and compete in our industry. Annual training on the Business Conduct Policy is mandatory for all global employees, while training on the Anti-Corruption and Competition Law policies is required for all management level and above employees, as well as those whose duties may put them in a position to face anti-corruption or competition law risks. The annual training courses, which cover each of the topics below, provide relevant situational examples to help employees increase their understanding of how to apply our policies during the course of their jobs and remind them of their compliance obligations.

In 2023, the completion rate of training on the Business Conduct Policy, antitrust and competition laws, and anti-corruption among active, full-time employees was approximately 100%.

The following policies serve as the foundation for how we seek to conduct business and compete in our industry.

[Anti-Corruption Policy](#)

- Accurate and Complete Accounting Records
- Bribery of Government Officials
- Celanese-Sponsored Events Guidance
- Commercial Bribery
- Due Diligence Onboarding Process and Contracts
- Gifting Guidelines and Improper Influence
- Hiring Third-Party Intermediaries and Red Flags
- Meals and Entertainment Guidance
- Monitoring Third-Party Intermediaries
- Prohibition Against Bribery
- Tips for Reviewing Third-Party Intermediary Invoices
- Travel Guidance

[Business Conduct Policy](#)

- Communication Guidelines
- Confidential Information
- Conflicts of Interest
- Equal Opportunity and Diversity
- External Communications

- Financial Integrity and Fraud
- Information Management
- Insider Trading
- Intellectual Property
- Investigations
- Labor Practices and Human Rights
- Protecting Information of Others
- Respectful Workplace
- Social Media Guidelines
- Trade Compliance

[Competition Law](#)

- Bundling and Tying
- Careful Communications
- Distributor Arrangements
- Exchanging Information with Competitors, Customers, and Suppliers
- General Guidelines for Meeting with Competitors
- Guidelines for Intelligence Gathering
- Guidelines for Public Announcements
- Intellectual Property Considerations
- Managing Global Affiliates

- Market Allocation and Asset Utilization
- Mergers, Acquisitions, and Joint Ventures
- Non-Disparagement of Competitors
- Other Types of Collaborations Among Competitors
- Output Contracts, Reciprocal Agreements, and Most Favored Nations Clauses (MFNs)
- Predatory, Excessive, or Discriminatory Pricing
- Price Fixing and Bid Rigging
- Rebates
- Supplier Selection
- Swaps, Co-Supply, Offtake, and Tolling Agreements
- Trade Associations and Publications

[Financial Code of Ethics](#)

COMPLIANCE TRAINING

Employee training is a continued focus for consistent management, awareness, and competency in multiple key areas. Employees are required to complete annual training courses on the Business Conduct Policy, antitrust/competition law,

and anti-corruption. In addition, the Compliance Department delivers quarterly micro-learning on a variety of topics including respectful workplace, bribery and corruption, trade compliance, and competition law, as well as additional topics that may be identified through our enterprise risk management process. We publish monthly compliance moments that highlight hot topics globally, and additional targeted ethics and compliance training is conducted on a regular basis.

Approximately 100% of management-level and above employees, as well as those whose duties may put them in a situation to face anti-corruption or competition law risks, have completed anti-corruption and competition law training.

COMPLIANCE  
QUARTERLY TRAININGS

In 2023, we hosted quarterly trainings, which included four 30-45 minute sessions per topic. During 2023 and the first half of 2024, over 1,500 employees attended various topics for the optional training, including:

- Business Conduct Policy & Respectful Workplace
- Anti-Corruption
- Competing Ethically
- Trade Compliance

COMPLIANCE MOMENTS

Approximately 100% of full-time employees received monthly “Compliance Moments” emails containing specific topical reminders and trainings. These topics are determined based on relevant risks informed by whistleblower hotline reports or emerging risk trends. In 2023, we sent information on the following topics:

- Protecting Confidential Information
- When to Call Legal
- Travel and Expense Reporting
- Competing Fairly
- Information Management
- ChatGPT and Generative Artificial Intelligence
- BCP Spotlight
- Expert Network Requests
- Anti-Corruption
- Cybersecurity Awareness
- Gifts and Entertainment
- Business Ethics

ANTI-MONEY LAUNDERING AND FRAUD

Celanese values honesty and integrity and depends on employees and third parties to act in good faith to help prevent, detect, and report activities that may be or appear to be illegal or fraudulent, including dishonestly obtaining money by hiding it within legitimate economic activities to make them appear legal. The company strictly prohibits all fraudulent activities, including kickbacks. The annual training course on our Business Conduct Policy includes questions about compliance with the company’s anti-money laundering and anti-fraud efforts.

ANTI-CORRUPTION

Celanese has robust anti-corruption policies, internal controls, and training programs tailored to our risk profile. Our third-party due diligence process is designed to mitigate the potential for corruption issues based on the geographies in which we operate. As part of the risk mitigation procedures, Celanese conducts tailored diligence on high-, medium-, and low-risk third parties and business partners that meet our third-party intermediary criteria under the Celanese Anti-Corruption Policy. Subsequent steps, if any, are based on the type of service provided and risk profile. To guide our assessment of risk related to corruption

in the countries where we operate, we utilize the Transparency International Corruption Perceptions Index, the Resource Guide to the Foreign Corrupt Practices Act published by the U.S. Department of Justice (DOJ) and the Securities and Exchange Commission, the guidance around the U.K. Bribery Act, and other guidance provided in the U.S. DOJ settlement documents and Evaluation of Corporate Compliance Programs published by the U.S. DOJ Criminal Division.

Corruption risk is typically highest with third parties in the Asia Pacific and Latin America regions, including with respect to agents that develop new sales and markets, consultants who interact directly with government officials, and state-owned entities in high-risk industries. Our corruption screening process is layered and includes risk-tiering, questionnaires, enhanced due diligence reports, regional legal approval, regular monitoring, and contractual terms. For example, promptly after we closed the acquisition of the M&M business, we worked to integrate third-party intermediaries into the program and conduct due diligence. In addition, we also provide supplemental awareness training and offer an ethics/whistleblower hotline to facilitate reporting of any issues that may conflict with our Code of Conduct.

Our IA function periodically reviews the company’s compliance with its anti-corruption program. The audit scope includes a risk-based review of gifts and entertainment expenditures associated with governmental and certain third-party entities.

HUMAN RIGHTS AND EQUALITY POLICY

We are committed to supporting human rights and fair working conditions within our own operations and through our partners. Celanese endeavors to uphold the highest standards of integrity and ethics, and to comply with all applicable laws, rules, and regulations for all business and supply chain operations. Our comprehensive Business Conduct Policy outlines these standards and expectations for our employees and subsidiaries to increase awareness. In addition, we also provide supplemental awareness training and offer an ethics/whistleblower hotline to facilitate reporting of any issues that may conflict with our Code of Conduct.

Our Human Rights Policy is designed to align with the UN Global Compact and core elements of the UN Universal Declaration of Human Rights. It sets forth our intention to respect human rights through all of our operations.

The Celanese Uyghur Forced Labor Prevention Act (UFLPA) program is designed to track our purchases buying or shipping from the Xinjiang region of China or engaging in business with entities on the restricted entity list. We have also recently updated our U.K. Modern Slavery Statement and our Human Rights Policy to reflect various changes to laws, including the UFLPA and the German Supply Chain Act. Additionally, Celanese recognizes the conflict between Russia and Ukraine and has implemented plans to help manage compliance in those regions.

Because Celanese is a global company, we are subject to regulations in the countries, regions, states, and local municipalities where we operate. To help manage risks associated with evolving regulations, we use an integrated management system to track regulation changes. We are a Responsible Care Company and are subject to conformity reviews every three years in accordance with Responsible Care requirements.

We understand that the risk of modern slavery is dynamic. Therefore, we intend to continue to monitor this issue to mitigate risk where possible. We assess the effectiveness of our measures by reviewing staff training levels on the subject matter, supply

chain auditing and verification, the education of our high-risk suppliers, and any modern slavery reports and respective remedial actions.

As part of our Code of Conduct training, approximately 100% of our active, full-time employees were specifically trained on modern slavery, preventing discrimination, and human rights issues.

POLITICAL ENGAGEMENT POLICY

SASB: RT-CH-530a.1

Celanese strives to offer fair and transparent educational advocacy programs to acquaint elected officials with the work we do, the jobs we create, and the people behind the innovative solutions our company produces. Our policy promotes compliance with and advises Celanese directors, officers, and employees of their responsibilities and restrictions while engaging in the political process.

POLITICAL CONTRIBUTIONS

It is our policy not to engage in any direct political spending; however, we believe it is in the best interest of the company and its stockholders to participate in the political process.





ERM Certification and Verification Services, Inc. (ERM CVS) was engaged by Celanese to provide limited assurance in relation to the indicators presented in its 2023–2024 Sustainability Report and Index for the year ending December 31, 2023.

Please see the [ERM CVS Independent Assurance Statement to the Celanese Corporation](#).

### CERTAIN INFORMATION AND USE OF ESTIMATES

The historical information in this Sustainability Index primarily focuses on the operations of Celanese and its wholly owned subsidiaries, including the M&M acquired business for the fiscal and calendar year ended December 31, 2023, unless otherwise indicated in a specific context. Certain data points and metrics include information from years prior to 2023, where available, to illustrate historical performance and trends. Historical data reflects estimates and may be based on assumptions. The report uses qualitative descriptions and quantitative metrics to describe

certain products, policies, and performance. The quantitative data related to the sustainability of our operations was collected through internal processes, instrumentation, engineering estimates, and other methods available to us. Many of the standards, methods, and metrics used in preparing this report and the metrics contained herein continue to evolve. Therefore, consistent with the continuous improvement approach that we routinely bring to our operations, we anticipate that our methods of collecting and reporting data may be modified or improved in the future to the extent that we have access to improved reporting methods, technology, or systems.

Our IAs have assessed certain information in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing, including verification that supporting documentation exists where applicable.

### INTERNAL AUDIT DATA VALIDATION

The company’s IA function validated various metrics provided in the 2023–2024 Sustainability Report and Index. Specifically, IA focused on data related to the areas of Community Relations, Human Resources, Process Safety, Workforce Health and Safety,

and Supplier Diversity. For these areas, the validation methodology included tracing the numbers provided back to the respective source systems (e.g., the company’s environmental tracking system or other applicable system). IA did not reconcile metrics with the underlying source data. For environmental metrics, the validation also included a review of submitted supporting documentation with subsequent reconciliation to the reported metrics.

## CDP

[2024 CDP Response](#)

## ERM CVS ASSURANCE REPORTS

[2024 Assurance Statement for CDP Response](#)

[2023 Assurance Statement for 2023–2024 Sustainability Report and Index](#)

## ADDITIONAL REPORTING

[2023 Corporate Equality Index](#)



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IMPORTANT INFORMATION  
ABOUT DISCLOSURES  
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**FORWARD-LOOKING  
STATEMENTS AND OTHER  
IMPORTANT INFORMATION**

Statements in this Sustainability Index that are not historical facts or information are “forward-looking statements” within the meaning of the U.S. federal securities laws. These forward-looking statements include information and opinions concerning the company’s beliefs, expectations, plans, forecasts, objectives, goals, strategies, and other estimates regarding future events. These statements can generally be identified by words such as “believe,” “expect,” “intend,” “estimate,” “anticipate,” “project,” “plan,” “aim,” “strategy,” “commit,” “target,” “goal,” “objective,” “pledge,” “may,” “can,” “could,” “might,” “will,” and similar expressions. All forward-looking statements, including those related to the standards and measurement of progress against our sustainability goals, are aspirational and are based upon current expectations, beliefs, and various assumptions and are not guarantees of future performance

or that targets or goals will be met or will not change. Additionally, as described above, statements related to our sustainability metrics or progress may be based on standards that are still developing, internal controls and processes that continue to evolve, and assumptions that are subject to change in the future. There are a number of risks and uncertainties that could cause actual results and events to differ materially from those reflected in the forward-looking statements contained in this report, and all forward-looking statements should be evaluated with consideration of those risks. Any forward-looking statement speaks only as of the date of this report, and the company undertakes no obligation to update any forward-looking statement to reflect events or circumstances occurring or information learned after the date of this report, whether to reflect new information, future events, changes in our expectations, or other occurrences of anticipated or unanticipated events or circumstances. However, any future public statements or disclosures by

Celanese that modify or impact any of the forward-looking statements in this report shall modify or supersede such applicable statements in this Sustainability Index. We provide this Sustainability Index for informational purposes only. Topics and information we considered relevant and useful for inclusion in this Sustainability Index, and for influencing our sustainability strategy, including Priority Topics, are not necessarily considered material for the purposes of federal securities laws, the European Union’s CSRD or Securities and Exchange Commission reporting, or for purposes of making or influencing an investment or securityholder voting decision.

**WEBSITE REFERENCES  
AND HYPERLINKS**

Website references and hyperlinks throughout this Sustainability Index are provided for convenience only. The content on the referenced websites is not incorporated by reference into this Sustainability Index, nor does it constitute a part of this Sustainability Index.

**DESCRIPTIONS OF PRODUCTS**

This report contains information about certain Celanese products and processes that is provided in good faith and that we believe may be helpful to readers in understanding our initiatives and the impacts of certain of our commercial activities. No warranty, representation, guarantee, or legally binding product description of any kind is created by any such information.

ANY INFORMATION  
HEREIN REGARDING OUR  
PRODUCTS IS PROVIDED “AS  
IS,” AND CELANESE MAKES  
NO REPRESENTATION OR  
WARRANTY WHATSOEVER  
WITH RESPECT TO SUCH  
INFORMATION, WHETHER  
EXPRESS, IMPLIED, OR  
OTHERWISE, INCLUDING  
BUT NOT LIMITED TO ITS  
ACCURACY, ITS FITNESS FOR  
A PARTICULAR PURPOSE,  
OR NONINFRINGEMENT.

No product information or references herein should be considered a promise or guarantee of any specific properties of any such product(s) or their suitability for a particular application. All customers and potential customers must make their own determinations as to any product(s)’ suitability for use for any desired application. Nothing in this report should be construed as an amendment to or modification of any terms and conditions of sale under any contract in place between Celanese and any third party, or any representation, guarantee, or warranty regarding any product(s) described herein or such product(s)’ characteristics, uses, suitability, safety, efficacy, hazards, or health effects. Any liability or responsibility for such product(s) shall be governed solely by, and any and all representations, guarantees, warranties regarding such product(s) shall be solely as set forth in, the sales contract or invoice documentation applicable to the sale of such product(s).