

**CELANESE CORPORATION**  
**FINANCE AND BUSINESS REVIEW COMMITTEE CHARTER**

**Purpose:** The principal purpose of the Finance and Business Review Committee (the “Committee”) of the Board of Directors (the “Board”) of Celanese Corporation (the “Company”) is to support the Board’s oversight of the Company’s financial position and long-term financial objectives and strategy. The Committee shall assist the Board in monitoring, reviewing and making recommendations to the Board on the Company’s (i) financing plans and financial strategies; (ii) cost of capital; (iii) cost structure and related margin improvement opportunities; (iv) capital expenditures and capital allocation; (v) business units and portfolio composition, which may include conducting business strategy reviews with management; (vi) significant corporate transactions; and (vii) exploring other available value creation opportunities.

**Committee Membership:** The Committee will be composed of at least 4 directors appointed by the Board on recommendation of the Nominating and Corporate Governance Committee. Committee members will continue to act until their successors are appointed by the Board and are subject to removal at any time by a majority of the whole Board.

**Authority and Responsibilities:** The responsibilities listed below are intended as a guide for fulfilling the Committee’s purposes. The Committee may perform other activities consistent with this charter, the Company’s Corporate Governance Guidelines and applicable listing standards, laws and regulations as the Committee or the Board considers appropriate. Subject to applicable legal and NYSE listing requirements, the Committee may delegate authority to individuals or subcommittees when it deems appropriate.

**Limitations on the Committee’s Role:** While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or approve any of the matters over which it otherwise holds responsibility to monitor, review and make recommendations. The Committee is not (i) entitled or empowered to authorize, approve, adopt, ratify, negotiate, or otherwise take any action with respect to any transaction, agreement, offer, proposal, arrangement or otherwise, whether preliminary or definitive, or (ii) have or exercise any authority to approve any action of the Board, the Company, or any of the Company’s subsidiaries.

To the extent it deems necessary or appropriate to fulfill its purpose, the Committee shall:

1. Periodically review the Company’s capital structure, key financial ratios, cost of capital, and liquidity and, where appropriate, make recommendations to the Board regarding the Company’s capital structure and strategy.
2. Periodically review the Company’s financial forecasts and strategies and, where appropriate, make recommendations to the Board regarding the Company’s short- and long-term financial plans.
3. Periodically review the Company’s cost structure and margin profile, and where appropriate, make recommendations to the Board regarding the Company’s opportunities to improve profit margins.

4. Periodically review the Company's cash flow, working capital, capital expenditures and associated budgets and recommend to the Board guidelines for the approval and review of capital projects by the Board and the Committee.
5. Consider and make recommendations to the Board concerning dividend policy and practices, declaration and payment of dividends, and issuance and repurchase of stock, if any.
6. Periodically review the Company's business units and operational strategies and any growth opportunities available to the Company, including identifying opportunities to enhance the competitive positioning and business and financial profile of the Company's assets and businesses.
7. Review and, where appropriate, make recommendations to the Board regarding transactions and partnerships that may have a material impact on the Company's financial profile.
8. Review management's process for assessing the financial returns from major capital expenditures and acquisitions. This review with management shall be conducted annually and shall include financial returns from recent capital expenditures and acquisitions.
9. Periodically review the Company's portfolio composition of businesses, including evaluating and making recommendations regarding potential opportunities to improve the configuration of such businesses.

#### **A. General**

1. The Chairperson(s) of the Committee shall be appointed by the Board.
2. The Committee shall periodically review and reassess the adequacy of the Committee charter, and recommend to the Board amendments as the Committee deems appropriate.
3. The Committee shall report regularly to the Board on Committee findings, recommendations and any other matters the Committee deems appropriate or that the Board requests. The Committee may not report its deliberations, findings or recommendations publicly or to any person or entity other than the Chief Executive Officer, Chief Financial Officer, and the Board.
4. The Committee shall conduct an annual self-evaluation of the performance of the Committee, including its effectiveness and compliance with the Committee charter.
5. The Committee shall meet as often as may be deemed necessary or appropriate in its judgment. The Chairperson shall preside at each meeting; provided that, if there is more than one Chairperson, then both shall preside together at each meeting, or if only one is present at any meeting, then such Chairperson shall preside at such meeting. If no Chairperson is present (or participating if the meeting is not in person), then Committee members present at that meeting shall designate one of the Committee members who is present as the acting chairperson of such meeting. All meetings of the Committee shall be held and other actions taken pursuant to the By-laws of the Company, and written minutes of each meeting shall be duly filed in the

Company records. Regular meetings may be held without advance notice; special meetings may be called by (a) the Chairperson; provided that, if there is more than one Chairperson, then the unanimous decision of the Chairpersons, (b) the Chair of the Board, or (c) the Chair of the Board or Secretary upon request of two or more Committee members.

6. A majority of the total number of members shall constitute a quorum of the Committee; provided, however, that if there are an even number of members, then the number which shall constitute a quorum shall be one-half of the total number of members. The act of a majority of the Committee members present or participating in a meeting at which a quorum is present shall be the act of the Committee unless otherwise required.

Approved February 13, 2025; Effective March 1, 2025