

## Non-US GAAP Financial Measures and Supplemental Information

July 17, 2014

*In this document, the terms "Company," "we" and "our" refer to Celanese Corporation and its subsidiaries on a consolidated basis.*

### **Purpose**

*The purpose of this document is to provide information of interest to investors, analysts and other parties including supplemental financial information and reconciliations and other information concerning our use of non-US GAAP financial measures. This document is updated quarterly.*

### **Use of Non-US GAAP Financial Measures**

*From time to time, management may publicly disclose certain numerical "non-GAAP financial measures" in the course of our earnings releases, financial presentations, earnings conference calls, investor and analyst meetings and otherwise. For these purposes, the Securities and Exchange Commission ("SEC") defines a "non-GAAP financial measure" as a numerical measure of historical or future financial performance, financial position, or cash flows that excludes amounts, or is subject to adjustments that effectively exclude amounts, included in the most directly comparable measure calculated and presented in accordance with US GAAP, and vice versa for measures that include amounts, or are subject to adjustments that effectively include amounts, that are excluded from the most directly comparable US GAAP measure so calculated and presented. For these purposes, "GAAP" refers to generally accepted accounting principles in the United States.*

*Non-GAAP financial measures disclosed by management are provided as additional information to investors, analysts and other parties as the Company believes them to be important supplemental measures for assessing our financial and operating results and as a means to evaluate period-to-period comparisons. These non-GAAP financial measures should be viewed as supplemental to, and should not be considered in isolation or as alternatives to, net earnings (loss), operating profit (loss), cash flow from operating activities, earnings per share or any other US GAAP financial measure. The method of calculation of the non-GAAP financial measures used herein may be different from other companies' methods for calculating measures with the same or similar titles. Investors, analysts and other parties should understand how another company calculates such non-GAAP financial measures before comparing the other company's non-GAAP financial measures to any of our own. These non-GAAP financial measures may not be indicative of the historical operating results of the Company nor are they intended to be predictive or projections of future results.*

*Pursuant to the requirements of SEC Regulation G, whenever we refer to a non-GAAP financial measure, we will also present on the Investor Relations/Financial Information/Non-GAAP Financial Measures page of our website, [www.celanese.com](http://www.celanese.com), in this document, in the presentation itself or on a Form 8-K in connection with the presentation, to the extent practicable, the most directly comparable financial measure calculated and presented in accordance with GAAP, along with a reconciliation of the differences between the non-GAAP financial measure we reference and such comparable GAAP financial measure. This supplemental financial disclosure should be considered within the context of our complete audited financial results for the given period, which are available on the Investor Relations/Financial Information/SEC Filings page of our website, [www.celanese.com](http://www.celanese.com).*

*This document includes definitions and reconciliations of non-GAAP financial measures used from time to time by the Company.*

### **Specific Measures Used**

*This document provides information about the following non-GAAP measures: adjusted EBIT, operating EBITDA, adjusted earnings per share, net debt, adjusted free cash flow and return on capital employed. The most directly comparable financial measure presented in accordance with US GAAP in our consolidated financial statements for adjusted EBIT and operating EBITDA is net earnings (loss); for adjusted earnings per share is earnings (loss) from continuing operations per common share-diluted; for net debt is total debt; and for adjusted free cash flow is cash flow from operations. We do not believe that there is a directly comparable financial measure calculated and presented in accordance with GAAP for return on capital employed.*

### **Definitions**

- Adjusted EBIT is defined by the Company as net earnings (loss) less interest income plus loss (earnings) from discontinued operations, interest expense and taxes, and further adjusted for certain items and amounts attributable to noncontrolling interests ("NCI"). We believe that adjusted EBIT provides transparent and useful information to management, investors, analysts and other parties in evaluating and assessing our core operating results from period-to-period after removing the impact of unusual, non-operational or restructuring-related activities that affect comparability. Our management recognizes that adjusted EBIT has inherent*

limitations because of the excluded items. Adjusted EBIT is one of the measures management uses for planning and budgeting, monitoring and evaluating financial and operating results and as a performance metric in the Company's incentive compensation plan. We may provide guidance on adjusted EBIT but are unable to reconcile forecasted adjusted EBIT to a US GAAP financial measure without unreasonable effort because a forecast of certain items is not practical. Adjusted EBIT by business segment may also be referred to by management as segment income.

- Operating EBITDA is defined by the Company as net earnings (loss) less interest income plus loss (earnings) from discontinued operations, interest expense, taxes and depreciation and amortization, and further adjusted for certain items and amounts attributable to NCI. Operating EBITDA is equal to adjusted EBIT plus depreciation and amortization, and has the same uses and limitations as adjusted EBIT described above.
- Adjusted earnings per share is defined by the Company as earnings (loss) from continuing operations, adjusted for income tax (provision) benefit, certain items, refinancing and related expenses and amounts attributable to NCI, divided by the number of basic common shares, convertible preferred shares and dilutive restricted stock units and stock options calculated using the treasury method. We believe that adjusted earnings per share provides transparent and useful information to management, investors, analysts and other parties in evaluating and assessing our core operating results from period-to-period after removing the impact of unusual, non-operational or restructuring-related activities that affect comparability. We may provide guidance on adjusted earnings per share but are unable to reconcile forecasted adjusted earnings per share to a GAAP financial measure without unreasonable effort because a forecast of certain items is not practical.

Note: The income tax rate used for adjusted earnings per share approximates the midpoint in a range of forecasted tax rates for the year. This range may include certain partial or full-year forecasted tax opportunities, where applicable, and specifically excludes changes in uncertain tax positions, discrete items and other material items adjusted out of our GAAP earnings for adjusted earnings per share purposes, and changes in management's assessments regarding the ability to realize deferred tax assets. We also reflect the impact of foreign tax credits when utilized for the adjusted earnings per share tax rate. We analyze this rate quarterly and adjust if there is a material change in the range of forecasted tax rates; an updated forecast would not necessarily result in a change to our tax rate used for adjusted earnings per share. The adjusted tax rate is an estimate and may differ from the actual tax rate used for GAAP reporting in any given reporting period. It is not practical to reconcile our prospective adjusted tax rate to the actual GAAP tax rate in any given future period.

- Adjusted free cash flow is defined by the Company as cash flow from operations less other productive asset purchases, operating cash flow from discontinued operations and certain cash flow adjustments, including amounts attributable to NCI and capital contributions from outside stockholders of the Company's consolidated ventures. We believe that adjusted free cash flow provides useful information to management, investors, analysts and other parties in evaluating the Company's liquidity and credit quality assessment. Although we use adjusted free cash flow as a financial measure to assess the performance of our business, the use of adjusted free cash flow has important limitations, including that adjusted free cash flow does not reflect the cash requirements necessary to service our indebtedness, lease obligations, unconditional purchase obligations or pension and postretirement funding obligations.
- Net debt is defined by the Company as total debt less cash and cash equivalents, adjusted for amounts attributable to NCI. We believe that net debt provides useful information to management, investors, analysts and other parties in evaluating changes to the Company's capital structure and credit quality assessment.
- Return on capital employed is defined by the Company as adjusted EBIT divided by the sum of property, plant and equipment, net and trade working capital (calculated as trade receivables, net plus inventories less trade payables – third party and affiliates), adjusted for outside stockholders' interest in property, plant and equipment, net related to the Company's consolidated ventures and trade working capital amounts attributable to NCI.

### **Supplemental Information**

Supplemental Information we believe to be of interest to investors, analysts and other parties includes the following:

- For those consolidated ventures in which the Company owns or is exposed to less than 100% of the economics, the outside stockholders' interests are shown as noncontrolling interests. Beginning in 2014, this includes Fairway Methanol LLC for which the Company's ownership percentage is 50%.
- Net sales for each of our business segments and the percentage increase or decrease in net sales attributable to price, volume, currency and other factors for each of our business segments.
- Cash dividends received from our equity and cost investments.

**Results Unaudited**

*The results in this document, together with the adjustments made to present the results on a comparable basis, have not been audited and are based on internal financial data furnished to management. Quarterly results should not be taken as an indication of the results of operations to be reported for any subsequent period or for the full fiscal year.*

**Change in accounting policy regarding pension and other postretirement benefits**

*Effective January 1, 2013, we elected to change our policy to immediately recognize actuarial gains and losses and the change in fair value of plan assets for our defined benefit pension plans and other postretirement benefit plans. Financial information for prior periods has been retrospectively adjusted.*

**Table 1**  
**Adjusted EBIT and Operating EBITDA - Reconciliation of Non-GAAP Measures - Unaudited**

|   | Q2 '14                          | Q1 '14     | 2013         | Q4 '13     | Q3 '13     | Q2 '13     | Q1 '13     | 2012         | 2011         | 2010         | 2009       |
|---|---------------------------------|------------|--------------|------------|------------|------------|------------|--------------|--------------|--------------|------------|
|   | (In \$ millions, except ratios) |            |              |            |            |            |            |              |              |              |            |
| Net earnings (loss)   | 258                             | 195        | 1,101        | 654        | 172        | 133        | 142        | 372          | 427          | 312          | 403        |
| Net (earnings) loss attributable to NCI                           | 1                               | 1          | —            | —          | —          | —          | —          | —            | —            | —            | —          |
| (Earnings) loss from discontinued operations                      | —                               | —          | —            | 2          | (1)        | —          | (1)        | 4            | (1)          | 49           | (4)        |
| Interest income   | (2)                             | —          | (1)          | —          | —          | (1)        | —          | (2)          | (3)          | (7)          | (8)        |
| Interest expense  | 40                              | 39         | 172          | 42         | 43         | 44         | 43         | 185          | 221          | 204          | 207        |
| Interest expense attributable to NCI                              | —                               | —          | —            | —          | —          | —          | —          | —            | —            | —            | —          |
| Refinancing expense   | —                               | —          | 1            | —          | 1          | —          | —          | 3            | 3            | 16           | —          |
| Income tax provision (benefit)                                    | 94                              | 78         | 508          | 299        | 57         | 75         | 77         | (55)         | 41           | 72           | (294)      |
| Income tax (provision) benefit attributable to NCI                | —                               | —          | —            | —          | —          | —          | —          | —            | —            | —            | —          |
| Certain items attributable to Celanese Corporation <sup>(1)</sup> | (62)                            | (11)       | (725)        | (753)      | 7          | 13         | 8          | 455          | 405          | 197          | 221        |
| <b>Adjusted EBIT</b>  | <b>329</b>                      | <b>302</b> | <b>1,056</b> | <b>244</b> | <b>279</b> | <b>264</b> | <b>269</b> | <b>962</b>   | <b>1,093</b> | <b>843</b>   | <b>525</b> |
| Depreciation and amortization expense <sup>(2)</sup>              | 72                              | 73         | 302          | 75         | 76         | 75         | 76         | 300          | 287          | 258          | 290        |
| Depreciation and amortization expense attributable to NCI         | —                               | —          | —            | —          | —          | —          | —          | —            | —            | —            | —          |
| <b>Operating EBITDA</b>   | <b>401</b>                      | <b>375</b> | <b>1,358</b> | <b>319</b> | <b>355</b> | <b>339</b> | <b>345</b> | <b>1,262</b> | <b>1,380</b> | <b>1,101</b> | <b>815</b> |
| <b>Operating EBITDA / Interest expense</b>                        |                                 |            | <b>7.9</b>   |            |            |            |            | <b>6.8</b>   | <b>6.2</b>   | <b>5.4</b>   | <b>3.9</b> |

  

|   | Q2 '14           | Q1 '14    | 2013       | Q4 '13    | Q3 '13    | Q2 '13    | Q1 '13    | 2012       | 2011       | 2010       | 2009       |
|---|------------------|-----------|------------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
|   | (In \$ millions) |           |            |           |           |           |           |            |            |            |            |
| Advanced Engineered Materials   | —                | —         | —          | —         | —         | —         | —         | —          | 3          | 4          | 1          |
| Consumer Specialties  | —                | —         | —          | —         | —         | —         | —         | 6          | 8          | 5          | —          |
| Industrial Specialties  | —                | 2         | 3          | 3         | —         | —         | —         | 2          | —          | —          | 5          |
| Acetyl Intermediates  | —                | —         | —          | —         | —         | —         | —         | —          | —          | 20         | 12         |
| Other Activities <sup>(3)</sup>   | —                | —         | —          | —         | —         | —         | —         | —          | —          | —          | —          |
| <b>Accelerated depreciation and amortization expense</b>                                | <b>—</b>         | <b>2</b>  | <b>3</b>   | <b>3</b>  | <b>—</b>  | <b>—</b>  | <b>—</b>  | <b>8</b>   | <b>11</b>  | <b>29</b>  | <b>18</b>  |
| Depreciation and amortization expense <sup>(2)</sup>                                    | 72               | 73        | 302        | 75        | 76        | 75        | 76        | 300        | 287        | 258        | 290        |
| Depreciation and amortization expense attributable to NCI                               | —                | —         | —          | —         | —         | —         | —         | —          | —          | —          | —          |
| <b>Total depreciation and amortization expense attributable to Celanese Corporation</b> | <b>72</b>        | <b>75</b> | <b>305</b> | <b>78</b> | <b>76</b> | <b>75</b> | <b>76</b> | <b>308</b> | <b>298</b> | <b>287</b> | <b>308</b> |

<sup>(1)</sup> See Certain items presentation (Table 8) for details.

<sup>(2)</sup> Excludes accelerated depreciation and amortization expense as detailed in the table above and included in Certain items above.

<sup>(3)</sup> Other Activities includes corporate Selling, general and administrative ("SG&A") expenses, the results of captive insurance companies and certain components of net periodic benefit cost (interest cost, expected return on plan assets and net actuarial gains and losses).

**Table 2 - Segment Data and Reconciliation of Adjusted EBIT and Operating EBITDA - Non-GAAP Measures - Unaudited**

|   | Q2 '14                               |              | Q1 '14      |              | 2013         |              | Q4 '13       |               | Q3 '13     |              | Q2 '13     |              | Q1 '13     |              | 2012         |              | 2011         |              | 2010         |              | 2009       |              |
|---|--------------------------------------|--------------|-------------|--------------|--------------|--------------|--------------|---------------|------------|--------------|------------|--------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|
|   | (In \$ millions, except percentages) |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| <b>Operating Profit (Loss) / Operating Margin Attributable to Celanese Corporation<sup>(1)</sup></b>      |                                      |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| Advanced Engineered Materials   | 56                                   | 14.4%        | 57          | 15.3%        | 904          | 66.9%        | 781          | 240.3 %       | 48         | 13.9%        | 39         | 11.1%        | 36         | 10.9%        | 95           | 7.5%         | 79           | 6.1%         | 182          | 16.4%        | 36         | 4.5%         |
| Consumer Specialties  | 80                                   | 27.7%        | 99          | 32.8%        | 346          | 28.5%        | 100          | 33.9 %        | 85         | 27.4%        | 83         | 26.4%        | 78         | 26.4%        | 251          | 21.2%        | 229          | 19.7%        | 163          | 14.8%        | 230        | 21.2%        |
| Industrial Specialties  | 24                                   | 7.2%         | 20          | 6.4%         | 64           | 5.5%         | 7            | 2.6 %         | 24         | 8.0%         | 18         | 6.1%         | 15         | 5.2%         | 86           | 7.3%         | 102          | 8.3%         | 89           | 8.6%         | 89         | 9.1%         |
| Acetyl Intermediates <sup>(2)</sup>   | 143                                  | 15.9%        | 98          | 11.7%        | 153          | 4.7%         | (44)         | (5.3)%        | 67         | 8.4%         | 55         | 6.8%         | 75         | 9.3%         | 269          | 8.3%         | 458          | 12.9%        | 237          | 7.7%         | 88         | 3.4%         |
| Other Activities <sup>(3)</sup>   | (43)                                 |              | (30)        |              | 41           |              | 100          |               | (13)       |              | (26)       |              | (20)       |              | (526)        |              | (466)        |              | (273)        |              | (299)      |              |
| <b>Total</b>  | <b>260</b>                           | <b>14.7%</b> | <b>244</b>  | <b>14.3%</b> | <b>1,508</b> | <b>23.2%</b> | <b>944</b>   | <b>58.4 %</b> | <b>211</b> | <b>12.9%</b> | <b>169</b> | <b>10.2%</b> | <b>184</b> | <b>11.5%</b> | <b>175</b>   | <b>2.7%</b>  | <b>402</b>   | <b>5.9%</b>  | <b>398</b>   | <b>6.7%</b>  | <b>144</b> | <b>2.8%</b>  |
| <b>Equity Earnings, Cost-Dividend Income, Other Income (Expense) Attributable to Celanese Corporation</b> |                                      |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| Advanced Engineered Materials   | 45                                   |              | 33          |              | 149          |              | 33           |               | 31         |              | 45         |              | 40         |              | 190          |              | 163          |              | 143          |              | 76         |              |
| Consumer Specialties  | 35                                   |              | 30          |              | 95           |              | 24           |               | 21         |              | 24         |              | 26         |              | 90           |              | 80           |              | 73           |              | 57         |              |
| Industrial Specialties  | —                                    |              | —           |              | —            |              | —            |               | —          |              | —          |              | —          |              | —            |              | 2            |              | —            |              | —          |              |
| Acetyl Intermediates <sup>(2)</sup>   | 15                                   |              | 1           |              | 5            |              | (4)          |               | 3          |              | 3          |              | 3          |              | 13           |              | 10           |              | 9            |              | 9          |              |
| Other Activities <sup>(3)</sup>   | 36                                   |              | 5           |              | 24           |              | —            |               | 6          |              | 10         |              | 8          |              | 39           |              | 31           |              | 23           |              | 18         |              |
| <b>Total</b>  | <b>131</b>                           |              | <b>69</b>   |              | <b>273</b>   |              | <b>53</b>    |               | <b>61</b>  |              | <b>82</b>  |              | <b>77</b>  |              | <b>332</b>   |              | <b>286</b>   |              | <b>248</b>   |              | <b>160</b> |              |
| <b>Certain Items Attributable to Celanese Corporation<sup>(4)</sup></b>                                   |                                      |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| Advanced Engineered Materials   | (7)                                  |              | (6)         |              | (752)        |              | (758)        |               | 2          |              | 2          |              | 2          |              | 16           |              | 60           |              | (38)         |              | —          |              |
| Consumer Specialties  | (8)                                  |              | (2)         |              | (5)          |              | (13)         |               | 2          |              | 2          |              | 4          |              | 34           |              | 23           |              | 97           |              | 10         |              |
| Industrial Specialties  | (2)                                  |              | —           |              | 9            |              | 6            |               | 1          |              | 1          |              | 1          |              | 2            |              | 1            |              | (19)         |              | (26)       |              |
| Acetyl Intermediates  | (12)                                 |              | (3)         |              | 143          |              | 132          |               | 2          |              | 8          |              | 1          |              | 5            |              | (3)          |              | 62           |              | 103        |              |
| Other Activities <sup>(3)</sup>   | (33)                                 |              | —           |              | (120)        |              | (120)        |               | —          |              | —          |              | —          |              | 398          |              | 324          |              | 95           |              | 134        |              |
| <b>Total</b>  | <b>(62)</b>                          |              | <b>(11)</b> |              | <b>(725)</b> |              | <b>(753)</b> |               | <b>7</b>   |              | <b>13</b>  |              | <b>8</b>   |              | <b>455</b>   |              | <b>405</b>   |              | <b>197</b>   |              | <b>221</b> |              |
| <b>Adjusted EBIT / Adjusted EBIT Margin<sup>(1)</sup></b>   |                                      |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| Advanced Engineered Materials   | 94                                   | 24.2%        | 84          | 22.5%        | 301          | 22.3%        | 56           | 17.2 %        | 81         | 23.4%        | 86         | 24.4%        | 78         | 23.7%        | 301          | 23.9%        | 302          | 23.3%        | 287          | 25.9%        | 112        | 13.9%        |
| Consumer Specialties  | 107                                  | 37.0%        | 127         | 42.1%        | 436          | 35.9%        | 111          | 37.6 %        | 108        | 34.8%        | 109        | 34.7%        | 108        | 36.6%        | 375          | 31.6%        | 332          | 28.6%        | 333          | 30.3%        | 297        | 27.4%        |
| Industrial Specialties  | 22                                   | 6.6%         | 20          | 6.4%         | 73           | 6.3%         | 13           | 4.8 %         | 25         | 8.4%         | 19         | 6.4%         | 16         | 5.6%         | 88           | 7.4%         | 105          | 8.6%         | 70           | 6.8%         | 63         | 6.5%         |
| Acetyl Intermediates  | 146                                  | 16.2%        | 96          | 11.4%        | 301          | 9.3%         | 84           | 10.1 %        | 72         | 9.1%         | 66         | 8.2%         | 79         | 9.8%         | 287          | 8.9%         | 465          | 13.1%        | 308          | 10.0%        | 200        | 7.7%         |
| Other Activities <sup>(3)</sup>   | (40)                                 |              | (25)        |              | (55)         |              | (20)         |               | (7)        |              | (16)       |              | (12)       |              | (89)         |              | (111)        |              | (155)        |              | (147)      |              |
| <b>Total</b>  | <b>329</b>                           | <b>18.6%</b> | <b>302</b>  | <b>17.7%</b> | <b>1,056</b> | <b>16.2%</b> | <b>244</b>   | <b>15.1 %</b> | <b>279</b> | <b>17.1%</b> | <b>264</b> | <b>16.0%</b> | <b>269</b> | <b>16.8%</b> | <b>962</b>   | <b>15.0%</b> | <b>1,093</b> | <b>16.2%</b> | <b>843</b>   | <b>14.2%</b> | <b>525</b> | <b>10.3%</b> |
| <b>Depreciation and Amortization Expense Attributable to Celanese Corporation<sup>(5)</sup></b>           |                                      |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| Advanced Engineered Materials   | 27                                   |              | 26          |              | 110          |              | 27           |               | 27         |              | 27         |              | 29         |              | 113          |              | 97           |              | 72           |              | 72         |              |
| Consumer Specialties  | 10                                   |              | 11          |              | 41           |              | 11           |               | 10         |              | 10         |              | 10         |              | 39           |              | 36           |              | 37           |              | 50         |              |
| Industrial Specialties  | 12                                   |              | 12          |              | 49           |              | 12           |               | 13         |              | 12         |              | 12         |              | 53           |              | 45           |              | 41           |              | 46         |              |
| Acetyl Intermediates  | 19                                   |              | 21          |              | 86           |              | 21           |               | 22         |              | 22         |              | 21         |              | 80           |              | 96           |              | 97           |              | 111        |              |
| Other Activities <sup>(3)</sup>   | 4                                    |              | 3           |              | 16           |              | 4            |               | 4          |              | 4          |              | 4          |              | 15           |              | 13           |              | 11           |              | 11         |              |
| <b>Total</b>  | <b>72</b>                            |              | <b>73</b>   |              | <b>302</b>   |              | <b>75</b>    |               | <b>76</b>  |              | <b>75</b>  |              | <b>76</b>  |              | <b>300</b>   |              | <b>287</b>   |              | <b>258</b>   |              | <b>290</b> |              |
| <b>Operating EBITDA</b>   |                                      |              |             |              |              |              |              |               |            |              |            |              |            |              |              |              |              |              |              |              |            |              |
| Advanced Engineered Materials   | 121                                  | 31.1%        | 110         | 29.5%        | 411          | 30.4%        | 83           | 25.5 %        | 108        | 31.2%        | 113        | 32.1%        | 107        | 32.5%        | 414          | 32.8%        | 399          | 30.7%        | 359          | 32.4%        | 184        | 22.8%        |
| Consumer Specialties  | 117                                  | 40.5%        | 138         | 45.7%        | 477          | 39.3%        | 122          | 41.4 %        | 118        | 38.1%        | 119        | 37.9%        | 118        | 40.0%        | 414          | 34.9%        | 368          | 31.7%        | 370          | 33.7%        | 347        | 32.0%        |
| Industrial Specialties  | 34                                   | 10.2%        | 32          | 10.3%        | 122          | 10.6%        | 25           | 9.2 %         | 38         | 12.7%        | 31         | 10.5%        | 28         | 9.7%         | 141          | 11.9%        | 150          | 12.3%        | 111          | 10.7%        | 109        | 11.2%        |
| Acetyl Intermediates  | 165                                  | 18.3%        | 117         | 13.9%        | 387          | 11.9%        | 105          | 12.7 %        | 94         | 11.8%        | 88         | 10.9%        | 100        | 12.4%        | 367          | 11.4%        | 561          | 15.8%        | 405          | 13.1%        | 311        | 11.9%        |
| Other Activities <sup>(3)</sup>   | (36)                                 |              | (22)        |              | (39)         |              | (16)         |               | (3)        |              | (12)       |              | (8)        |              | (74)         |              | (98)         |              | (144)        |              | (136)      |              |
| <b>Total</b>  | <b>401</b>                           | <b>22.7%</b> | <b>375</b>  | <b>22.0%</b> | <b>1,358</b> | <b>20.9%</b> | <b>319</b>   | <b>19.7 %</b> | <b>355</b> | <b>21.7%</b> | <b>339</b> | <b>20.5%</b> | <b>345</b> | <b>21.5%</b> | <b>1,262</b> | <b>19.7%</b> | <b>1,380</b> | <b>20.4%</b> | <b>1,101</b> | <b>18.6%</b> | <b>815</b> | <b>16.0%</b> |

<sup>(1)</sup> Defined as Operating profit (loss) attributable to Celanese Corporation and Adjusted EBIT, respectively, divided by Net sales attributable to Celanese Corporation.

<sup>(2)</sup> Excludes amounts attributable to NCI as follows:

|   | Q2 '14           |  | Q1 '14 |  | 2013 |  | Q4 '13 |  | Q3 '13 |  | Q2 '13 |  | Q1 '13 |  | 2012 |  | 2011 |  | 2010 |  | 2009 |  |
|---|------------------|--|--------|--|------|--|--------|--|--------|--|--------|--|--------|--|------|--|------|--|------|--|------|--|
|   | (In \$ millions) |  |        |  |      |  |        |  |        |  |        |  |        |  |      |  |      |  |      |  |      |  |
| Operating Profit (Loss)                                       | (1)              |  | (1)    |  | —    |  | —      |  | —      |  | —      |  | —      |  | —    |  | —    |  | —    |  | —    |  |
| Equity Earnings, Cost-Dividend Income, Other Income (Expense) | —                |  | —      |  | —    |  | —      |  | —      |  | —      |  | —      |  | —    |  | —    |  | —    |  | —    |  |

<sup>(3)</sup> Other Activities includes corporate SG&A expenses, the results of captive insurance companies and certain components of net periodic benefit cost (interest cost, expected return on plan assets and net actuarial gains and losses).

<sup>(4)</sup> See Certain items presentation (Table 8) for details.

<sup>(5)</sup> Excludes accelerated depreciation and amortization expense included in Certain items above. See Table 1 for details.

**Table 3**  
**Adjusted Earnings (Loss) per Share - Reconciliation of a Non-GAAP Measure - Unaudited**

|   | Q2 '14     |             | Q1 '14     |             | 2013       |             | Q4 '13     |             | Q3 '13     |             | Q2 '13     |             | Q1 '13     |             | 2012       |             | 2011       |             | 2010       |             | 2009       |             |
|---|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
|   | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             | per share  |             |
| (In \$ millions, except per share data)   |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |
| Earnings (loss) from continuing operations attributable to Celanese Corporation | 259        | 1.66        | 196        | 1.25        | 1,101      | 6.91        | 656        | 4.16        | 171        | 1.07        | 133        | 0.83        | 141        | 0.88        | 376        | 2.35        | 426        | 2.68        | 361        | 2.28        | 399        | 2.54        |
| Income tax provision (benefit)  | 94         |             | 78         |             | 508        |             | 299        |             | 57         |             | 75         |             | 77         |             | (55)       |             | 41         |             | 72         |             | (294)      |             |
| Income tax (provision) benefit attributable to NCI                              | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             |
| Earnings (loss) from continuing operations before tax                           | 353        |             | 274        |             | 1,609      |             | 955        |             | 228        |             | 208        |             | 218        |             | 321        |             | 467        |             | 433        |             | 105        |             |
| Certain items attributable to Celanese Corporation <sup>(1)</sup>               | (62)       |             | (11)       |             | (725)      |             | (753)      |             | 7          |             | 13         |             | 8          |             | 455        |             | 405        |             | 197        |             | 221        |             |
| Refinancing and related expenses  | —          |             | —          |             | 1          |             | —          |             | 1          |             | —          |             | —          |             | 8          |             | 3          |             | 16         |             | —          |             |
| Adjusted earnings (loss) from continuing operations before tax                  | 291        |             | 263        |             | 885        |             | 202        |             | 236        |             | 221        |             | 226        |             | 784        |             | 875        |             | 646        |             | 326        |             |
| Income tax (provision) benefit on adjusted earnings <sup>(2)</sup>              | (61)       |             | (55)       |             | (168)      |             | (38)       |             | (45)       |             | (42)       |             | (43)       |             | (133)      |             | (158)      |             | (136)      |             | (78)       |             |
| <b>Adjusted earnings (loss) from continuing operations<sup>(3)</sup></b>        | <b>230</b> | <b>1.47</b> | <b>208</b> | <b>1.33</b> | <b>717</b> | <b>4.50</b> | <b>164</b> | <b>1.04</b> | <b>191</b> | <b>1.20</b> | <b>179</b> | <b>1.12</b> | <b>183</b> | <b>1.14</b> | <b>651</b> | <b>4.07</b> | <b>717</b> | <b>4.51</b> | <b>510</b> | <b>3.22</b> | <b>248</b> | <b>1.58</b> |
| Diluted shares (in millions) <sup>(4)</sup>                                     |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |            |             |
| Weighted average shares outstanding   | 155.8      |             | 156.5      |             | 158.8      |             | 157.4      |             | 158.5      |             | 159.7      |             | 159.7      |             | 158.4      |             | 156.2      |             | 154.6      |             | 143.7      |             |
| Dilutive stock options  | 0.2        |             | 0.2        |             | 0.2        |             | 0.2        |             | 0.2        |             | 0.2        |             | 0.2        |             | 0.8        |             | 1.9        |             | 1.8        |             | 1.1        |             |
| Dilutive restricted stock units   | 0.1        |             | 0.1        |             | 0.3        |             | 0.1        |             | 0.4        |             | 0.2        |             | 0.3        |             | 0.6        |             | 0.8        |             | 0.4        |             | 0.2        |             |
| Assumed conversion of preferred stock   | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | —          |             | 1.6        |             | 12.1       |             |
| Total diluted shares  | 156.1      |             | 156.8      |             | 159.3      |             | 157.7      |             | 159.1      |             | 160.1      |             | 160.2      |             | 159.8      |             | 158.9      |             | 158.4      |             | 157.1      |             |

<sup>(1)</sup> See Certain items presentation (Table 8) for details.

<sup>(2)</sup> Calculated using adjusted effective tax rates as follows:

|                             | Q2 '14 | Q1 '14 | 2013 | Q4 '13 | Q3 '13 | Q2 '13 | Q1 '13 | 2012 | 2011 | 2010 | 2009 |
|-----------------------------|--------|--------|------|--------|--------|--------|--------|------|------|------|------|
| (In percentages)            |        |        |      |        |        |        |        |      |      |      |      |
| Adjusted effective tax rate | 21     | 21     | 19   | 19     | 19     | 19     | 19     | 17   | 18   | 21   | 24   |

<sup>(3)</sup> Excludes the immediate recognition of actuarial gains and losses and the impact of actual vs. expected plan asset returns.

|               | Actual Plan Asset Returns | Expected Plan Asset Returns |
|---------------|---------------------------|-----------------------------|
| Q4 '13 & 2013 | 7.9 %                     | 8.0%                        |
| 2012          | 13.1 %                    | 8.1%                        |
| 2011          | 7.6 %                     | 8.1%                        |
| 2010          | 15.1 %                    | 8.1%                        |
| 2009          | 17.9 %                    | 7.9%                        |

<sup>(4)</sup> Potentially dilutive shares are included in the adjusted earnings per share calculation when adjusted earnings are positive.

**Table 4**  
**Net Sales by Segment - Unaudited**

|   | Q2 '14           | Q1 '14       | 2013         | Q4 '13       | Q3 '13       | Q2 '13       | Q1 '13       | 2012         | 2011         | 2010         | 2009         |
|---|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | (In \$ millions) |              |              |              |              |              |              |              |              |              |              |
| Advanced Engineered Materials                         | 389              | 373          | 1,352        | 325          | 346          | 352          | 329          | 1,261        | 1,298        | 1,109        | 808          |
| Consumer Specialties                                  | 289              | 302          | 1,214        | 295          | 310          | 314          | 295          | 1,186        | 1,161        | 1,098        | 1,084        |
| Industrial Specialties                                | 333              | 312          | 1,155        | 273          | 299          | 295          | 288          | 1,184        | 1,223        | 1,036        | 974          |
| Acetyl Intermediates                                  | 901              | 841          | 3,241        | 829          | 795          | 809          | 808          | 3,231        | 3,551        | 3,082        | 2,603        |
| Other Activities <sup>(1)</sup>                       | —                | —            | —            | —            | —            | —            | —            | —            | 1            | 2            | 2            |
| Intersegment elimination <sup>(2)</sup>               | (143)            | (123)        | (452)        | (106)        | (114)        | (117)        | (115)        | (444)        | (471)        | (409)        | (389)        |
| <b>Net sales</b>                                      | <b>1,769</b>     | <b>1,705</b> | <b>6,510</b> | <b>1,616</b> | <b>1,636</b> | <b>1,653</b> | <b>1,605</b> | <b>6,418</b> | <b>6,763</b> | <b>5,918</b> | <b>5,082</b> |
| Acetyl Intermediates Net sales attributable to NCI    | —                | —            | —            | —            | —            | —            | —            | —            | —            | —            | —            |
| <b>Net sales attributable to Celanese Corporation</b> | <b>1,769</b>     | <b>1,705</b> | <b>6,510</b> | <b>1,616</b> | <b>1,636</b> | <b>1,653</b> | <b>1,605</b> | <b>6,418</b> | <b>6,763</b> | <b>5,918</b> | <b>5,082</b> |

<sup>(1)</sup> Other Activities includes corporate SG&A expenses, the results of captive insurance companies and certain components of net periodic benefit cost (interest cost, expected return on plan assets and net actuarial gains and losses).

<sup>(2)</sup> Includes intersegment sales as follows:

|                                 | Q2 '14           | Q1 '14       | 2013         | Q4 '13       | Q3 '13       | Q2 '13       | Q1 '13       | 2012         | 2011         | 2010         | 2009         |
|---------------------------------|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                 | (In \$ millions) |              |              |              |              |              |              |              |              |              |              |
| Consumer Specialties            | —                | —            | (4)          | —            | —            | (1)          | (3)          | (4)          | (3)          | (9)          | (6)          |
| Acetyl Intermediates            | (143)            | (123)        | (448)        | (106)        | (114)        | (116)        | (112)        | (440)        | (468)        | (400)        | (383)        |
| <b>Intersegment elimination</b> | <b>(143)</b>     | <b>(123)</b> | <b>(452)</b> | <b>(106)</b> | <b>(114)</b> | <b>(117)</b> | <b>(115)</b> | <b>(444)</b> | <b>(471)</b> | <b>(409)</b> | <b>(389)</b> |

**Table 4a**  
**Factors Affecting Segment Net Sales Sequentially - Unaudited**

**Three Months Ended June 30, 2014 Compared to Three Months Ended March 31, 2014**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 4                       | —            | —               | —            | 4            |
| Consumer Specialties          | (3)                     | (1)          | —               | —            | (4)          |
| Industrial Specialties        | 2                       | 4            | —               | —            | 6            |
| Acetyl Intermediates          | 1                       | 6            | —               | —            | 7            |
| <b>Total Company</b>          | <b>1</b>                | <b>4</b>     | <b>—</b>        | <b>(1)</b>   | <b>4</b>     |

**Three Months Ended March 31, 2014 Compared to Three Months Ended December 31, 2013**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 12                      | 3            | —               | —            | 15           |
| Consumer Specialties          | —                       | 2            | —               | —            | 2            |
| Industrial Specialties        | 13                      | 1            | —               | —            | 14           |
| Acetyl Intermediates          | (3)                     | 5            | —               | —            | 2            |
| <b>Total Company</b>          | <b>3</b>                | <b>3</b>     | <b>—</b>        | <b>—</b>     | <b>6</b>     |

**Three Months Ended December 31, 2013 Compared to Three Months Ended September 30, 2013**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | (4)                     | (3)          | 1               | —            | (6)          |
| Consumer Specialties          | (5)                     | —            | —               | —            | (5)          |
| Industrial Specialties        | (10)                    | —            | 1               | —            | (9)          |
| Acetyl Intermediates          | 2                       | 1            | 1               | —            | 4            |
| <b>Total Company</b>          | <b>(3)</b>              | <b>—</b>     | <b>1</b>        | <b>—</b>     | <b>(2)</b>   |

**Three Months Ended September 30, 2013 Compared to Three Months Ended June 30, 2013**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | (2)                     | —            | —               | —            | (2)          |
| Consumer Specialties          | (1)                     | —            | —               | —            | (1)          |
| Industrial Specialties        | 3                       | (3)          | 1               | —            | 1            |
| Acetyl Intermediates          | (1)                     | (1)          | —               | —            | (2)          |
| <b>Total Company</b>          | <b>—</b>                | <b>(1)</b>   | <b>—</b>        | <b>—</b>     | <b>(1)</b>   |

**Table 4b**  
**Factors Affecting Segment Net Sales Year Over Year - Unaudited**

**Three Months Ended June 30, 2014 Compared to Three Months Ended June 30, 2013**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 10                      | (1)          | 2               | —            | 11           |
| Consumer Specialties          | (9)                     | 1            | —               | —            | (8)          |
| Industrial Specialties        | 8                       | 3            | 2               | —            | 13           |
| Acetyl Intermediates          | (2)                     | 12           | 1               | —            | 11           |
| <b>Total Company</b>          | <b>1</b>                | <b>6</b>     | <b>2</b>        | <b>(2)</b>   | <b>7</b>     |

**Three Months Ended March 31, 2014 Compared to Three Months Ended March 31, 2013**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 14                      | (2)          | 1               | —            | 13           |
| Consumer Specialties          | (1)                     | 3            | —               | —            | 2            |
| Industrial Specialties        | 6                       | —            | 2               | —            | 8            |
| Acetyl Intermediates          | (3)                     | 5            | 2               | —            | 4            |
| <b>Total Company</b>          | <b>3</b>                | <b>2</b>     | <b>1</b>        | <b>—</b>     | <b>6</b>     |

**Three Months Ended December 31, 2013 Compared to Three Months Ended December 31, 2012**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 9                       | (2)          | 2               | —            | 9            |
| Consumer Specialties          | (1)                     | 6            | —               | —            | 5            |
| Industrial Specialties        | 8                       | (2)          | 3               | —            | 9            |
| Acetyl Intermediates          | 6                       | (1)          | 2               | —            | 7            |
| <b>Total Company</b>          | <b>6</b>                | <b>—</b>     | <b>2</b>        | <b>—</b>     | <b>8</b>     |

**Three Months Ended September 30, 2013 Compared to Three Months Ended September 30, 2012**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 6                       | (1)          | 2               | —            | 7            |
| Consumer Specialties          | (7)                     | 6            | —               | —            | (1)          |
| Industrial Specialties        | 1                       | (3)          | 3               | —            | 1            |
| Acetyl Intermediates          | (1)                     | —            | 2               | —            | 1            |
| <b>Total Company</b>          | <b>—</b>                | <b>—</b>     | <b>2</b>        | <b>—</b>     | <b>2</b>     |



**Table 4a**  
**Factors Affecting Segment Net Sales Sequentially - Unaudited (continued)**

**Three Months Ended June 30, 2013 Compared to Three Months Ended March 31, 2013**

|                               | <u>Volume</u>    | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|------------------|--------------|-----------------|--------------|--------------|
|                               | (In percentages) |              |                 |              |              |
| Advanced Engineered Materials | 8                | (1)          | —               | —            | 7            |
| Consumer Specialties          | 6                | 1            | —               | —            | 7            |
| Industrial Specialties        | 2                | 1            | —               | —            | 3            |
| Acetyl Intermediates          | —                | —            | —               | —            | —            |
| <b>Total Company</b>          | <b>3</b>         | <b>—</b>     | <b>—</b>        | <b>—</b>     | <b>3</b>     |

**Three Months Ended March 31, 2013 Compared to Three Months Ended December 31, 2012**

|                               | <u>Volume</u>    | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|------------------|--------------|-----------------|--------------|--------------|
|                               | (In percentages) |              |                 |              |              |
| Advanced Engineered Materials | 6                | 3            | 1               | —            | 10           |
| Consumer Specialties          | —                | 5            | —               | —            | 5            |
| Industrial Specialties        | 14               | —            | 1               | —            | 15           |
| Acetyl Intermediates          | 5                | (1)          | 1               | —            | 5            |
| <b>Total Company</b>          | <b>6</b>         | <b>1</b>     | <b>1</b>        | <b>(1)</b>   | <b>7</b>     |

**Table 4b**  
**Factors Affecting Segment Net Sales Year Over Year - Unaudited (continued)**

**Three Months Ended June 30, 2013 Compared to Three Months Ended June 30, 2012**

|                               | <u>Volume</u>    | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|------------------|--------------|-----------------|--------------|--------------|
|                               | (In percentages) |              |                 |              |              |
| Advanced Engineered Materials | 7                | 1            | 1               | —            | 9            |
| Consumer Specialties          | (10)             | 6            | —               | —            | (4)          |
| Industrial Specialties        | (7)              | (4)          | 1               | —            | (10)         |
| Acetyl Intermediates          | 2                | (4)          | 1               | —            | (1)          |
| <b>Total Company</b>          | <b>(1)</b>       | <b>(1)</b>   | <b>1</b>        | <b>—</b>     | <b>(1)</b>   |

**Three Months Ended March 31, 2013 Compared to Three Months Ended March 31, 2012**

|                               | <u>Volume</u>    | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|------------------|--------------|-----------------|--------------|--------------|
|                               | (In percentages) |              |                 |              |              |
| Advanced Engineered Materials | —                | 4            | —               | —            | 4            |
| Consumer Specialties          | 5                | 7            | —               | —            | 12           |
| Industrial Specialties        | (3)              | (4)          | —               | —            | (7)          |
| Acetyl Intermediates          | (4)              | (1)          | —               | —            | (5)          |
| <b>Total Company</b>          | <b>(2)</b>       | <b>—</b>     | <b>—</b>        | <b>—</b>     | <b>(2)</b>   |

**Table 4c**  
**Factors Affecting Segment Net Sales Year Over Year - Unaudited**

**Year Ended December 31, 2013 Compared to Year Ended December 31, 2012**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | 5                       | 1            | 1               | —            | 7            |
| Consumer Specialties          | (4)                     | 6            | —               | —            | 2            |
| Industrial Specialties        | (1)                     | (3)          | 2               | —            | (2)          |
| Acetyl Intermediates          | 1                       | (2)          | 1               | —            | —            |
| <b>Total Company</b>          | <b>—</b>                | <b>—</b>     | <b>1</b>        | <b>—</b>     | <b>1</b>     |

**Year Ended December 31, 2012 Compared to Year Ended December 31, 2011**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u> | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |              |              |
| Advanced Engineered Materials | (2)                     | 2            | (3)             | —            | (3)          |
| Consumer Specialties          | (4)                     | 6            | —               | —            | 2            |
| Industrial Specialties        | 3                       | (3)          | (3)             | —            | (3)          |
| Acetyl Intermediates          | —                       | (7)          | (2)             | —            | (9)          |
| <b>Total Company</b>          | <b>—</b>                | <b>(3)</b>   | <b>(2)</b>      | <b>—</b>     | <b>(5)</b>   |

**Year Ended December 31, 2011 Compared to Year Ended December 31, 2010**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u>     | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|------------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |                  |              |
| Advanced Engineered Materials | 2                       | 8            | 3               | 4 <sup>(1)</sup> | 17           |
| Consumer Specialties          | 1                       | 5            | —               | —                | 6            |
| Industrial Specialties        | 2                       | 13           | 3               | —                | 18           |
| Acetyl Intermediates          | (4)                     | 16           | 3               | —                | 15           |
| <b>Total Company</b>          | <b>(1)</b>              | <b>13</b>    | <b>3</b>        | <b>—</b>         | <b>15</b>    |

<sup>(1)</sup> Includes the effects of the two product lines acquired in May 2010 from DuPont Performance Polymers

**Year Ended December 31, 2010 Compared to Year Ended December 31, 2009**

|                               | <u>Volume</u>           | <u>Price</u> | <u>Currency</u> | <u>Other</u>             | <u>Total</u> |
|-------------------------------|-------------------------|--------------|-----------------|--------------------------|--------------|
|                               | <u>(In percentages)</u> |              |                 |                          |              |
| Advanced Engineered Materials | 35                      | 1            | (3)             | 4 <sup>(1)</sup>         | 37           |
| Consumer Specialties          | 2                       | —            | (1)             | —                        | 1            |
| Industrial Specialties        | 11                      | 6            | (3)             | (8) <sup>(2)</sup>       | 6            |
| Acetyl Intermediates          | 10                      | 10           | (2)             | —                        | 18           |
| <b>Total Company</b>          | <b>13</b>               | <b>7</b>     | <b>(2)</b>      | <b>(2)<sup>(3)</sup></b> | <b>16</b>    |

<sup>(1)</sup> 2010 includes the effects of the FACT GmbH (Future Advanced Composites Technology) and DuPont acquisitions.

<sup>(2)</sup> 2010 does not include the effects of the PVOH business, which was sold on July 1, 2009.

<sup>(3)</sup> Includes the effects of the captive insurance companies and the impact of fluctuations in intersegment eliminations.

**Table 5**  
**Adjusted Free Cash Flow - Reconciliation of a Non-GAAP Measure - Unaudited**

|   | Q2 '14                               | Q1 '14      | 2013        | Q4 '13      | Q3 '13      | Q2 '13      | Q1 '13      | 2012        | 2011        | 2010        |
|---|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | (In \$ millions, except percentages) |             |             |             |             |             |             |             |             |             |
| Net cash provided by (used in) operating activities   | 253                                  | 164         | 762         | 154         | 232         | 229         | 147         | 722         | 638         | 452         |
| Net cash (provided by) used in operating activities attributable to NCI   | —                                    | 13          | —           | —           | —           | —           | —           | —           | —           | —           |
| Adjustments to operating cash for discontinued operations   | —                                    | —           | 4           | (1)         | —           | 6           | (1)         | (2)         | 9           | 58          |
| Net cash provided by (used in) operating activities from continuing operations attributable to Celanese Corporation | 253                                  | 177         | 766         | 153         | 232         | 235         | 146         | 720         | 647         | 510         |
| Capital expenditures on property, plant and equipment   | (125)                                | (148)       | (370)       | (111)       | (110)       | (75)        | (74)        | (361)       | (349)       | (201)       |
| Capital contributions from Mitsui & Co., Ltd. to Fairway Methanol LLC   | 39                                   | 109         | —           | —           | —           | —           | —           | —           | —           | —           |
| Cash flow adjustments <sup>(1)</sup>  | (6)                                  | (3)         | (24)        | (5)         | (5)         | (6)         | (8)         | (20)        | 28          | (15)        |
| <b>Adjusted free cash flow</b>  | <b>161</b>                           | <b>135</b>  | <b>372</b>  | <b>37</b>   | <b>117</b>  | <b>154</b>  | <b>64</b>   | <b>339</b>  | <b>326</b>  | <b>294</b>  |
| Net sales attributable to Celanese Corporation  | 1,769                                | 1,705       | 6,510       | 1,616       | 1,636       | 1,653       | 1,605       | 6,418       | 6,763       | 5,918       |
| <b>Adjusted free cash flow as % of Net sales</b>  | <b>9.1%</b>                          | <b>7.9%</b> | <b>5.7%</b> | <b>2.3%</b> | <b>7.2%</b> | <b>9.3%</b> | <b>4.0%</b> | <b>5.3%</b> | <b>4.8%</b> | <b>5.0%</b> |

<sup>(1)</sup> Primarily associated with purchases of other productive assets that are classified as 'investing activities' for GAAP purposes. Amounts for 2010-2012 also include Kelsterbach plant relocation related cash expenses.

**Table 6**  
**Cash Dividends Received - Unaudited**

|  | Q2 '14           | Q1 '14    | 2013       | Q4 '13    | Q3 '13    | Q2 '13    | Q1 '13    | 2012       | 2011       | 2010       | 2009       |
|--|------------------|-----------|------------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
|  | (In \$ millions) |           |            |           |           |           |           |            |            |            |            |
| Dividends from equity method investments | 48               | 65        | 141        | 38        | 11        | 45        | 47        | 262        | 205        | 138        | 78         |
| Dividends from cost method investments   | 29               | 29        | 93         | 24        | 22        | 23        | 24        | 85         | 80         | 73         | 57         |
| <b>Total</b>                             | <b>77</b>        | <b>94</b> | <b>234</b> | <b>62</b> | <b>33</b> | <b>68</b> | <b>71</b> | <b>347</b> | <b>285</b> | <b>211</b> | <b>135</b> |

**Table 7**  
**Net Debt - Reconciliation of a Non-GAAP Measure - Unaudited**

|   | Q2 '14                          | Q1 '14       | 2013         | Q4 '13       | Q3 '13       | Q2 '13       | Q1 '13       | 2012         | 2011         | 2010         | 2009         |
|---|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | (In \$ millions, except ratios) |              |              |              |              |              |              |              |              |              |              |
| Short-term borrowings and current installments of long-term debt - third party and affiliates | 158                             | 157          | 177          | 177          | 224          | 224          | 112          | 168          | 144          | 228          | 242          |
| Long-term debt  | 2,880                           | 2,881        | 2,887        | 2,887        | 2,870        | 2,860        | 2,959        | 2,930        | 2,873        | 2,990        | 3,259        |
| <b>Total debt</b>   | <b>3,038</b>                    | <b>3,038</b> | <b>3,064</b> | <b>3,064</b> | <b>3,094</b> | <b>3,084</b> | <b>3,071</b> | <b>3,098</b> | <b>3,017</b> | <b>3,218</b> | <b>3,501</b> |
| Total debt attributable to NCI  | —                               | —            | —            | —            | —            | —            | —            | —            | —            | —            | —            |
| Cash and cash equivalents   | 1,064                           | 998          | 984          | 984          | 1,100        | 1,107        | 978          | 959          | 682          | 740          | 1,254        |
| Cash and cash equivalents attributable to NCI   | (22)                            | (17)         | —            | —            | —            | —            | —            | —            | —            | —            | —            |
| <b>Net debt</b>   | <b>1,996</b>                    | <b>2,057</b> | <b>2,080</b> | <b>2,080</b> | <b>1,994</b> | <b>1,977</b> | <b>2,093</b> | <b>2,139</b> | <b>2,335</b> | <b>2,478</b> | <b>2,247</b> |
| Operating EBITDA  |                                 |              | 1,358        |              |              |              |              | 1,262        | 1,380        | 1,101        | 815          |
| <b>Net debt / Operating EBITDA</b>  |                                 |              | <b>1.5</b>   |              |              |              |              | <b>1.7</b>   | <b>1.7</b>   | <b>2.3</b>   | <b>2.8</b>   |

**Table 8**  
**Certain Items - Unaudited**

The following Certain items are included in Net earnings (loss) and are adjustments to non-GAAP measures:

|   | Q2 '14           | Q1 '14      | 2013         | Q4 '13       | Q3 '13   | Q2 '13    | Q1 '13   | 2012       | 2011       | 2010       | 2009       | Income Statement Classification   |
|---|------------------|-------------|--------------|--------------|----------|-----------|----------|------------|------------|------------|------------|---|
|   | (In \$ millions) |             |              |              |          |           |          |            |            |            |            |   |
| Employee termination benefits                             | 1                | 2           | 23           | 20           | —        | 1         | 2        | 6          | 22         | 32         | 105        | Other charges (gains), net  |
| Plant/office closures                                     | 2                | 3           | 43           | 40           | 1        | 1         | 1        | 21         | 18         | 21         | 42         | Other charges (gains), net / Cost of sales / SG&A                       |
| Business optimization                                     | —                | —           | —            | —            | —        | —         | —        | 9          | 8          | 16         | 7          | Cost of sales / SG&A  |
| Asset impairments   | —                | —           | 83           | 81           | 2        | —         | —        | 8          | 1          | 74         | 14         | Other charges (gains), net / Other income (expense), net                |
| (Gain) loss on disposition of business and assets, net    | 3                | —           | 2            | 1            | 1        | —         | —        | 1          | (1)        | (10)       | (34)       | (Gain) loss on disposition, net   |
| Commercial disputes                                       | —                | —           | 12           | 7            | —        | 5         | —        | (2)        | (7)        | 9          | —          | Other charges (gains), net / Cost of sales / SG&A                       |
| Kelsterbach plant relocation                              | (1)              | —           | (727)        | (733)        | 2        | 2         | 2        | 21         | 55         | 13         | 16         | Other charges (gains), net / Cost of sales / (Gain) loss on disposition |
| InfraServ Hoechst restructuring                           | (48)             | —           | 8            | 8            | —        | —         | —        | (22)       | —          | —          | —          | Equity in net (earnings) loss of affiliates                             |
| Plumbing actions  | —                | —           | —            | —            | —        | —         | —        | (5)        | (6)        | (59)       | (10)       | Other charges (gains), net  |
| Insurance recoveries                                      | —                | —           | —            | —            | —        | —         | —        | —          | —          | (18)       | (6)        | Other charges (gains), net  |
| Write-off of other productive assets                      | 5                | —           | —            | —            | —        | —         | —        | —          | (1)        | 18         | —          | Cost of sales   |
| Acetate production interruption costs                     | —                | —           | —            | —            | —        | —         | —        | 10         | —          | —          | —          | Cost of sales   |
| (Gain) loss on pension plan and medical plan changes      | (21)             | (16)        | (71)         | (71)         | —        | —         | —        | —          | —          | —          | —          | Cost of sales / SG&A / R&D  |
| Actuarial (gain) loss on pension and postretirement plans | —                | —           | (106)        | (106)        | —        | —         | —        | 389        | 306        | 84         | 104        | Cost of sales / SG&A / R&D  |
| Other   | (3)              | —           | 8            | —            | 1        | 4         | 3        | 19         | 10         | 17         | (17)       | Various   |
| <b>Total</b>  | <b>(62)</b>      | <b>(11)</b> | <b>(725)</b> | <b>(753)</b> | <b>7</b> | <b>13</b> | <b>8</b> | <b>455</b> | <b>405</b> | <b>197</b> | <b>221</b> |   |
| Certain items attributable to NCI                         | —                | —           | —            | —            | —        | —         | —        | —          | —          | —          | —          |   |
| <b>Certain items attributable to Celanese Corporation</b> | <b>(62)</b>      | <b>(11)</b> | <b>(725)</b> | <b>(753)</b> | <b>7</b> | <b>13</b> | <b>8</b> | <b>455</b> | <b>405</b> | <b>197</b> | <b>221</b> |   |

**Table 9**  
**Return on Capital Employed - Presentation of a Non-GAAP Measure - Unaudited**

|   | 2013                                 | 2012         | 2011         | 2010         | 2009         |
|---|--------------------------------------|--------------|--------------|--------------|--------------|
|   | (In \$ millions, except percentages) |              |              |              |              |
| Adjusted EBIT <sup>(1)</sup>  | 1,056                                | 962          | 1,093        | 843          | 525          |
| Property, plant and equipment, net  | 3,425                                | 3,350        | 3,269        | 3,017        | 2,797        |
| Property, plant and equipment, net related to Fairway Methanol LLC <sup>(2)</sup> | (53)                                 | (6)          | —            | —            | —            |
| Trade receivables, net  | 867                                  | 827          | 871          | 827          | 721          |
| Inventories   | 804                                  | 711          | 712          | 610          | 522          |
| Trade payables - third party and affiliates                                       | (799)                                | (649)        | (673)        | (673)        | (649)        |
| Trade working capital   | 872                                  | 889          | 910          | 764          | 594          |
| Trade working capital attributable to NCI   | —                                    | —            | —            | —            | —            |
| Capital employed  | 4,244                                | 4,233        | 4,179        | 3,781        | 3,391        |
| <b>Return on capital employed</b>   | <b>24.9%</b>                         | <b>22.7%</b> | <b>26.2%</b> | <b>22.3%</b> | <b>15.5%</b> |

<sup>(1)</sup> See consolidated Adjusted EBIT reconciliation ([Table 1](#)) for details.

<sup>(2)</sup> Represents 50% of property, plant and equipment, net related to the methanol unit being constructed in Clear Lake, Texas.